

**Meeting of  
Madera County Board of Education  
Tuesday, February 8, 2022  
3:30 p.m.**

This meeting will be held at  
1105 South Madera Avenue, Conference Room 5,  
Madera, CA 93637

**AGENDA**

*Reasonable Accommodation for any Individual with Disability – Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in a meeting or function of the Madera County Board of Education, may request assistance by contacting the Office of the Madera County Superintendent of Schools. All documents pertaining to open session agenda items are available to anyone upon request from the office at 1105 South Madera Avenue, Madera, CA 93637; Telephone: (559) 662-6274; FAX (559) 673-5569.*

**1.0 Call to Order**

1.1 Flag Salute

**2.0 Consideration of Minutes**

2.1 Regular Meeting January 11, 2022 (Action) [Board]

**3.0 Adoption of Board Agenda**

(Action) [Board]

**4.0 Information**

4.1 Public Comment

[This time is offered to members of the public wishing to address the Board on matters under the jurisdiction of the Board, but not listed on the agenda. Board members may listen to but not discuss matters not on the agenda. (G.C. 54954.2) The Board will not take action on any items presented under public comment. Speakers are limited to 3 minutes.]

4.2 Letters and Communications

4.3 Non-School Sources

4.4 Madera County School Boards Association (MCSBA)  
Executive Committee Meeting Report

[Vived]

4.5 Madera County Foundation Board Report

[Bustos]

4.6 Member Report(s)

[Member]

## 5.0 Information from the Superintendent and Staff

- 5.1 Countywide Expenses by District and Totals  
[Review of expenses] [DeWall]
- 5.2 Deaf and Hard of Hearing Programs  
[Review of special education services for  
the deaf or hard of hearing] [Drake]
- 5.3 Quarterly Reports on Williams Uniform Complaint  
[MCSOS programs and district quarterly reports] [Massetti]

## 6.0 Old Business

## 7.0 Closed Session

## 8.0 New Business

- 8.1 Consideration Issuance of Temporary County Certificates  
[Ratification of Temporary County Certificates  
issued previous month] **(Action)** [Protzman]
- 8.2 Consideration Disposition of Surplus/Obsolete Equipment  
[Equipment to be declared obsolete and removed  
from inventory] **(Action)** [DeWall]
- 8.3 Consideration Investment Performance Statement  
[Review and approval of the quarterly rate of return  
of investments with the county government] **(Action)** [DeWall]
- 8.4 Consideration Review and Accept 2020-2021 Audit Report  
[Christina Zakarian of Borchardt, Corona, Faeth &  
Zakarian CPA will present this report to the Board] **(Action)** [DeWall]
- 8.5 Consideration Revision of MCOEP 2305 and  
MCOEP AR 2305 Conflict of Interest Code  
[Update to list of designated positions requiring  
conflict of interest disclosure] **(Action)** [Massetti]
- 8.6 Consideration Request for Allowance of  
Attendance Due to Emergency Conditions  
[Approval of school closure due to  
emergency conditions.] **(Action)** [Drake]

- 8.7 LCAP Mid-year Review Including Career Technical and Alternative Education Programs and Madera County Superintendent of Schools [LCAP update presentation] (Information) [Macedo]
- 8.7.1 Madera County Independent Academy
- 8.7.2 Pioneer Technical Center
- 8.7.3 Madera County Superintendent of Schools

**9.0 Other**

**10.0 Adjournment**

# UNADOPTED

## Meeting of Madera County Board of Education January 11, 2022

Present: Shelley Deniz, Tammy Loveland, Zimri Padilla, Alfred Soares, Jr., Dr. Cecilia A. Massetti, Executive Secretary

Absent: Cathie Bustos, Brian Ramirez, Joe Vived

Also Present: Joe Casarez, Fred Cogan, Julie DeWall, Jessica Drake, Scott Ellingson, Maya Falcon, Lori Hamada, Linda Igoe, Alan Macedo, Jason Mercier, Melissa Murray, Jennifer Pascale, Lincoln Pascale, Tricia Protzman, Elizabeth Rodriguez, Hugo Sanchez, Itzel Serrano, Myrtha Torres, Natasha Trejo

### **1.0 Call to Order**

#### **1.1 Flag Salute**

President Soares, Jr., called the meeting to order at 3:30 p.m., followed by the flag salute.

### **2.0 Consideration of Minutes**

#### **2.1 Regular Meeting December 14, 2021**

Mrs. Pascale stated no written or verbal comments were submitted for this agenda item.

Tammy Loveland moved to approve the minutes of December 14, 2021, as presented, seconded by Shelley Deniz and carried by unanimous vote.

Ayes: Deniz, Loveland, Padilla, Soares, Jr.

Noes: None

Abstain: None

Absent: Bustos, Ramirez, Vived

### **3.0 Adoption of Board Agenda**

Mrs. Pascale stated no written or verbal comments were submitted for this agenda item.

Dr. Massetti asked to move the 21 CSLA/Bridges to Leadership presentation before the CAES Programs presentation.

Shelley Deniz moved to adopt the agenda as amended, seconded by Zimri Padilla and carried by unanimous vote.

Ayes: Deniz, Loveland, Padilla, Soares, Jr.

Noes: None

Abstain: None

Absent: Bustos, Ramirez, Vived

## **4.0 Information**

### **4.1 Public Comment**

President Soares, Jr., stated this time is offered to members of the public wishing to address the Board on matters under the jurisdiction of the Board, but not listed on the agenda. Board members may listen to, but not discuss matters not on the agenda. (G.C. 54954.2) The Board will not take action on any items presented under public comment. Speakers are limited to three minutes.

Mrs. Pascale stated no written or verbal comments were submitted for this agenda item. No one came forward to address the Board.

### **4.2 Letters and Communications**

Dr. Massetti noted that the California Department of Education sent an e-mail regarding the School Accountability Report Cards (SARCs). The teacher data tables were populated January 7<sup>th</sup> after the Board of Education packet had been mailed. Revised copies of the SARCs were provided to the Board.

The Excellence in Education award winners were published in the Madera Tribune. A copy of the paper was provided to the Board.

#### **4.2.2 Excellence in Education Award: Lincoln Pascale, MCSOS Teacher of the Year**

Dr. Massetti explained Mr. Pascale was unable to accept his award at the Excellence in Education event. Mr. Pascale is the 2021 MCSOS Teacher of the Year. Dr. Massetti asked Mr. Cogan to introduce Mr. Pascale. Mr. Cogan stated Mr. Pascale teaches construction and welding for the Career Technical and Alternative Education Services division. He noted CAES students are at the greatest risk and need someone with a “can do” attitude. Mr. Pascale is a “can do” teacher. He provides hands-on learning experiences every day.

When the pandemic hit, Mr. Pascale got creative and developed a project that would allow students to continue working with their hands. Students framed a miniature home to scale. Students received a kit that included wood, a blueprint, wood glue, and a special saw that would cut the wood, but was safe for student use. Several of Mr. Pascale’s students have obtained jobs with businesses like 4C’s Construction right out of high school. When administrators talked about who should be nominated for Excellence in Education Teacher of the Year, they were all in agreement that Mr. Pascale should be the nominee. Mr. Cogan said he is a difference maker.

Mr. Pascale was honored with a framed poster and pictures with the Board.

### **4.3 Non-School Sources**

Dr. Massetti informed the Board that 31,500 COVID antigen test kits for students were received on Tuesday and distributed to districts and MCSOS programs by Thursday. These tests are not for staff use. Staff who are not fully vaccinated continue to be tested weekly. Staff exhibiting symptoms may also be tested by the office. Yesterday

40 staff members were tested.

#### **4.4 Madera County School Boards Association (MCSBA) Executive Committee Meeting Report**

Mr. Vived was absent. Mrs. Deniz explained there had not been a meeting since the Board last met.

#### **4.5 Madera County Foundation Board Report**

Mrs. Bustos was absent. Mrs. Marsh said there is nothing to report.

#### **4.6 Member Report(s)**

None

### **5.0 Information from the Superintendent and Staff**

#### **5.1 Video Presentation**

The Excellence in Education slideshow was played for the Board. The slideshow highlighted the winners from 2020 and the countywide nominees from 2021.

#### **5.3 21 CSLA/Bridges to Leadership**

Mrs. Protzman explained 21 CSLA is a relatively new grant program. MCSOS was awarded the grant two years ago. The director for 21 CSLA is Lori Hamada. Bridges to Leadership began during the 2006-07 school year. The director for that program is Jason Mercier.

Mr. Mercier introduced the team:

- Program Director, Leadership Development and Support Services, Linda Igoe
- Administrative Assistant Itzel Serrano
- Program Director, Leadership Development and Special Program, Lori Hamada
- Program Director, Leadership Development and Equity Support, Melissa Murray
- Senior Secretary, Natasha "Tasha" Trejo

Ms. Hamada explained Bridges to Leadership is a 12-18 month program with four components: job shadowing, norms of collaboration, reflection on leadership, and equity-driving leadership focus. Each candidate has a mentor. The program began in 2006 with 11 candidates. Currently, there are three face-to-face and six online cohorts. Advantages of the program include: flexibility, support/coaching, and transferrable credits for professional development or university master's program. The program costs \$7,500. Some districts choose to pay a portion of the cost. Cohorts begin in the fall and spring.

Added Authorization Credential Programs include: early childhood special education, orthopedic impairment, and traumatic brain injury. Dr. Massetti added the original program included cohorts for autism before it was rolled into university programs.

MCSOS has been able to compete with Fresno State as the administrative credentials program of choice for Fresno USD and Clovis USD. They used to contract with Fresno State, but are now partnered with MCSOS.

21CSLA offers continuous improvement coaching through an equitable lens. MCSOS services a large region that includes: Tulare, Kings, Inyo, Madera, Mariposa, Merced, Mono, Monterey, San Benito, Santa Cruz, and Stanislaus.

Ms. Murray talked about equity, explaining that knowing who you are and what you believe is important, so that those beliefs are not being put upon students. An equity support incubator has started at MCSOS, which will sponsor other COEs to build their capacity through their own local leadership programs. Individual leadership coaching is new this year.

## **5.2 CAES Programs**

Mr. Cogan introduced the CAES team:

- Counselors: Maya Falcon, Myrtha Torres, and Elizabeth Rodriguez
- Administrators: Scott Ellingson, Alan Macedo, and Hugo Sanchez

Mr. Sanchez announced virtual welding has been added to the juvenile hall program. Students at Endeavor remain in the program no longer than 10 days. Voyager students maybe in the program for up to 6 months. Mrs. Rodriguez noted students are in and out of the hall often, so it is important for counselors to do a credit analysis. Counselors are responsible for assisting students with post-high school planning. Legislation allows students to graduate with 130 credits instead of 210-240. (CA Assembly bills include: 2306 Juvenile Court School Pupils, 1806 Homeless Youth, 2121 Migrant/Newly Arrived Pupils, 365 Children of Military Families, 167/216 Foster Youth.)

Ms. Falcon stated Madera County Independent Academy (MCIA) has a Social Emotional Learning (SEL) advisory committee and participates in the county SEL training offered through Educational Services. Counseling referral forms are used by teachers to refer students to counseling. Counselors meet with parents and talk with junior high students about career exploration. Transitional information is provided to 8<sup>th</sup> grade students about high school.

Mr. Ellingson reported Pioneer Technical Center (PTC) currently has 218 students enrolled. There are fifteen teachers, two CTE teachers, four instructional assistants, one counselor, and one school psychologist on staff. Smaller class sizes allow teachers to make stronger connections with students than teachers do at comprehensive schools.

Ms. Torres noted counselors provide a connection to community colleges by offering "Registration To Go." Students register for college and apply for financial aid during these events.

Mr. Ellingson said PTC is a charter school based on offering Career Technical

Education courses. It is a requirement for graduation. Students receive hands-on experience in Child Development at the Early Education Center. Students that participate in construction and welding are getting jobs right out of high school with businesses like 4C's Construction.

Ms. Torres added that PTC has graduation twice a year: December and June. In December, 30 students graduated and 41 will graduate in June. The graduation ceremonies are intimate: just the student and his/her family.

Mr. Macedo stated PTC, Chowchilla is a resource center for PTC, Madera. There are three teachers, one instructional assistant, one school counselor, and one RSP teacher. There is a low turn-over. Students usually stay in the program once they enroll. There are currently 43 students enrolled in middle and high school.

Ms. Falcon stated counseling services are the same as those offered at PTC: credit analysis/progress monitoring, post high school planning, and modified graduation screenings. Six students graduated in December.

Mr. Macedo added that Jennifer Neely is the California League of Middle Schools: Region 7 "Teacher of the Year 2021-2022."

#### **5.4 MCSOS Williams Quarterly Report**

Ms. Drake reported there were no complaints.

#### **6.0 Old Business**

##### **6.1 Consideration President Appointments**

President Soares, Jr., made the following appointments:

- Zimri Padilla will serve as the representative to the CSBA Legislative Network
- Cathie Bustos will serve as the representative to the Foundation Board

#### **7.0 Closed Session**

None

#### **8.0 New Business**

##### **8.1 Consideration Issuance of Temporary County Certificates**

Mrs. Pascale stated no written or verbal comments were submitted for this agenda item.

Mrs. Protzman asked the Board to ratify the issuance of Temporary County Certificates (TCCs) from December 1-31, 2021. TCCs are issued in order to authorize the individual to work while the California Commission on Teacher Credentialing reviews his/her waiver request, emergency permit, initial and/or renewal credential application packet.

Mrs. Deniz moved to ratify the TCCs, seconded by Tammy Loveland and carried by unanimous vote.



Ayes: Deniz, Loveland, Padilla, Soares, Jr.  
Noes: None  
Abstain: None  
Absent: Bustos, Ramirez, Vived

## **8.2 Consideration Disposition of Surplus/Obsolete Equipment**

Mrs. Pascale stated no written or verbal comments were submitted for this agenda item.

Mrs. DeWall provided the Board with a list of equipment declared obsolete. Items included a laptop, laser printers, Promethean boards, and projectors.

Tammy Loveland moved to approve the list of surplus/obsolete equipment submitted, seconded by Zimri Padilla and carried by unanimous vote.

Ayes: Deniz, Loveland, Padilla, Soares, Jr.  
Noes: None  
Abstain: None  
Absent: Bustos, Ramirez, Vived

## **8.3 Consideration of School Accountability Report Card (SARC for the School Year 2020-2021)**

### **8.3.1 Endeavor/Voyager Secondary School**

### **8.3.2 Pioneer Technical Center**

### **8.3.3 Madera County Independent Academy**

### **8.3.4 Special Education**

Mrs. Pascale stated no written or verbal comments were submitted for this agenda item.

Mr. Cogan and Ms. Drake provided updates of the SARCs to the Board. Mr. Sanchez noted that the challenge with small schools is that there are not enough students to calculate scores. If there are eleven or less, the template reports zero (a blank). Before the pandemic, training for teachers was offered in Google Classroom. The goal was to build a one-to-one computer program. Then the pandemic hit and MCSOS programs had to transition to a virtual program, which facilitated purchasing the computers needed to implement the one computer to one student program. English Language Arts (ELA) was another goal. MCSOS has seen improvement in ELA scores.

Ms. Drake stated testing scores for students in special education programs are low because of the severity of their disabilities. Students take an alternate test, but often even the alternate test is too difficult for them. Some student scores are sent back to districts so they can remain on graduation track. A majority of students receive a certificate of completion because they cannot meet graduation requirements.

Tammy Loveland moved to approve the School Accountability Report Cards for Endeavor/Voyager Secondary School, Madera County Independent Academy, Pioneer Technical Center, and Special Education programs, seconded by Shelley Deniz and

carried by unanimous vote.

Ayes: Deniz, Loveland, Padilla, Soares, Jr.  
Noes: None  
Abstain: None  
Absent: Bustos, Ramirez, Vived

#### **8.4 Consideration Trustee Area Maps**

Mrs. Pascale stated no written or verbal comments were submitted for this agenda item.

Dr. Massetti explained this item allows the Board to discuss the map options to revise trustee areas. Once the Board comes to an agreement, action on the resolution may be taken in agenda item 8.5.

President Soares, Jr., stated he prefers Scenario 1 because it takes into consideration the vast amount of growth that can already be seen in the Tesoro Viejo and Riverstone areas. The Board agreed that this area is growing exponentially.

Shelley Deniz moved to select Scenario 1, seconded by Tammy Loveland and carried by unanimous vote.

Ayes: Deniz, Loveland, Padilla, Soares, Jr.  
Noes: None  
Abstain: None  
Absent: Bustos, Ramirez, Vived

#### **8.5 Consideration Resolution No. 5: The Madera County Board of Education Recommends the Revised Trustee Area Boundaries Map Scenario 1 to the Madera County Committee on School District Organization for Approval**

Mrs. Pascale stated no written or verbal comments were submitted for this agenda item.

Tammy Loveland moved to approve Resolution No. 5: The Madera County Board of Education Recommends the Revised Trustee Area Boundaries Map Scenario 1 to the Madera County Committee on School District Organization for Approval, seconded by Shelley Deniz and carried by unanimous vote.

Ayes: Deniz, Loveland, Padilla, Soares, Jr.  
Noes: None  
Abstain: None  
Absent: Bustos, Ramirez, Vived

#### **9.0 Other**

None

#### **10.0 Adjournment**

Mrs. Pascale stated no written or verbal comments were submitted for this agenda item.

Tammy Loveland moved to adjourn the meeting, seconded by Shelley Deniz and carried by unanimous vote.

Ayes: Deniz, Loveland, Padilla, Soares, Jr.

Noes: None

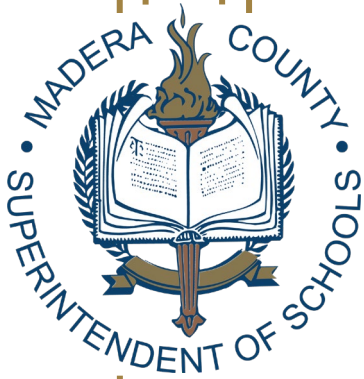
Abstain: None

Absent: Bustos, Ramirez, Vived

The meeting adjourned at 5:40 p.m.

Respectfully submitted,

Cecilia A. Massetti, Ed.D.  
Executive Secretary



Cecilia A. Massetti, Ed.D.  
*Superintendent of Schools*

## Agenda Item 5.1

### Board of Education Informational Item February 8, 2022

**Topic:**

County-Wide Expenditures by District

**Background:**

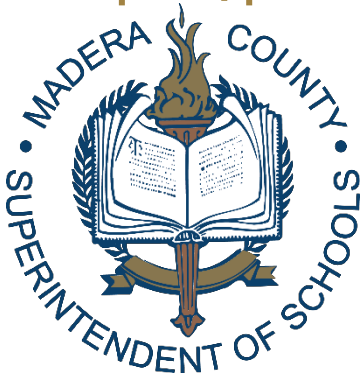
We have completed over half of the Fiscal Year. The graphs that will be presented at the board meeting are a snapshot of each district's Expenses through 01/31/21 compared to their overall budget.

**Financial Impact:**

None

**Resource:**

Julie DeWall  
Chief Officer  
Business and Administrative Services



**Cecilia A. Massetti, Ed.D.**  
*Superintendent of Schools*

## **Agenda Item 5.3**

### **Board of Education Informational Item February 8, 2022**

**Topic:**

Quarterly Reports on Williams Uniform Complaint

**Background:**

Pursuant to Education Code 35186 (d), Madera County school districts are required to report to the County Superintendent of Schools, on a quarterly basis, the total number of complaints (Williams) filed and the actions taken.

All districts except for Chowchilla Union High School District, Golden Valley Unified School District, Madera Unified School District, and Raymond-Knowles Union Elementary School District have submitted reports, which indicate no complaints under Education Code 35186 have been filed.

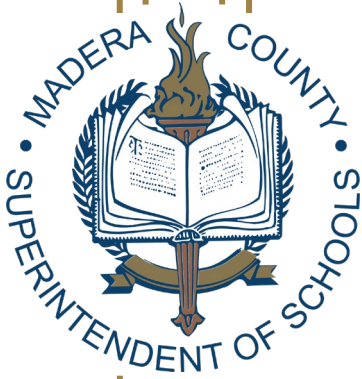
If any complaints are filed with the remaining districts, they will be brought forward at the next Madera County Board of Education meeting.

**Financial Impact:**

None

**Resource:**

Cecilia A. Massetti, Ed.D.  
Madera County Superintendent of Schools



**Cecilia A. Massetti, Ed.D.**  
*Superintendent of Schools*

## **Agenda Item 8.1**

### **Board of Education Action Item February 8, 2022**

**Topic:**

Consideration Issuance of Temporary County Certificates.

**Background:**

Attached is a listing of the Temporary County Certificates (TCC) issued from January 1-31, 2022. TCC's are issued in order to authorize the individual to work while the California Commission on Teacher Credentialing reviews his/her waiver request, emergency permit, initial and/or renewal credential application packet.

Dr. Cecilia A. Massetti, Madera County Superintendent of Schools or an assigned designee, approved and signed each certificate. The Board is now requested to ratify this action.

**Financial Impact:**

None

**Resource:**

Tricia Protzman  
Assistant Superintendent  
Human Resources

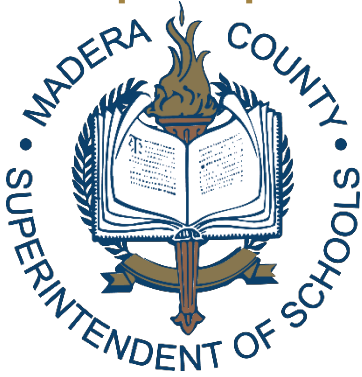
**Recommendation:**

It is recommended the Board ratify the issuance of Temporary County Certificates from January 1-31, 2022.

# MADERA COUNTY SUPERINTENDENT of SCHOOLS

## TEMPORARY COUNTY CERTIFICATES Issued 01/01/2022-01/31/2022

<i>Last Name</i>	<i>First Name</i>	<i>Credential Applied For</i>	<i>Valid Dates of TCC</i>	<i>Employing District</i>	<i>Date Issued</i>	<i>Application Type</i>
Arce	Litzy	Prospective Sub Teaching Permit	1/1/22-2/1/23	Madera USD	1/31/2022	New
Catuiza	Bradley	Prospective Sub Teaching Permit	1/1/22-2/1/23	County-Wide Substitute Teacher List	1/31/2022	Renewal
Daza	Karla	PIP	12/1/21-1/1/23	MCSOS	1/31/2022	New
Guillen	Angel	Prospective Sub Teaching Permit	1/1/22-2/1/23	County-Wide Substitute Teacher List	1/31/2022	Renewal
Gutierrez	Jasmine	Emergency 30-Day Substitute Permit	1/1/22-2/1/23	MCSOS	1/31/2022	New
Hegerle	Deena	Emergency 30-Day Substitute Permit	1/1/22-2/1/23	Raymond-Knowles USD	1/31/2022	New
Jimenez	Juan	STSP	1/1/22-2/1/23	Madera USD	1/31/2022	New
Martinez	Alec	STSP	1/1/22-2/1/23	Chowchilla Union HSD	1/31/2022	New
Nichols	Rebecca	Waiver- Multiple Subjects	1/1/22-2/1/23	County-Wide Substitute Teacher List	1/31/2022	New
Perez	Desiree	Prospective Sub Teaching Permit	1/1/22-2/1/23	Madera USD	1/31/2022	New
Quinonez	Marissa	Prospective Sub Teaching Permit	1/1/22-2/1/23	County-Wide Substitute Teacher List	1/31/2022	Renewal
Rodriguez	Stefani	Preliminary School Nurse Credential	1/1/22-2/1/23	Madera USD	1/31/2022	New
Shanabruch	Alec	Preliminary Single Subject Credential	1/1/22-2/1/23	Madera USD	1/31/2022	New



**Cecilia A. Massetti, Ed.D.**  
*Superintendent of Schools*

## **Agenda Item 8.2**

### **Board of Education Action Item February 8, 2022**

**Topic:**

Consideration Disposition of Surplus/Obsolete Equipment.

**Background:**

MCSOS staff members have completed a review of other equipment not in use and have determined that these items cannot be used in alternative placements. The equipment is shown on the attached list. Once declared obsolete, the items will be removed from our Fixed Asset Inventory and discarded.

**Financial Impact:**

None

**Resource:**

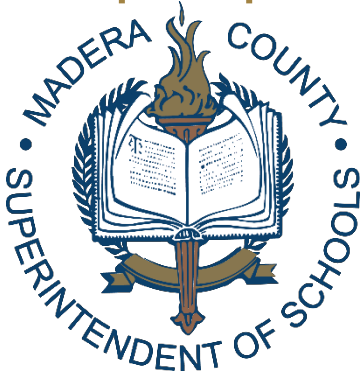
Julie DeWall  
Chief Officer  
Business & Administrative Services

**Recommendation:**

It is recommended the Board approve the list of equipment to be declared obsolete.



<b>Obsolete Items List - For February 2022 Board</b>						
<b>Computers</b>						
<u>Description</u>	<u>Make</u>	<u>Model</u>	<u>S/N</u>	<u>Asset Tag</u>	<u>Obsolete</u>	<u>Non-operational</u>
Laptop	Dell	Latitude E5570	HBN2N72	25240		X
Computer	Dell	Optiplex 745	32H7BD1	22508		X
Computer	Dell	Optiplex 755	47TNWG1	23242		X
Laptop	Dell	Latitude E5510	1RMC3N1	24059		X
Laptop	Dell	Latitude E5510	3CRC3N1	24030		X
Computer	Dell	Optiplex 745	HF388D1	22526		X
Computer	Dell	Vostro 1500	FV7BFG1	23051		X
Computer	Dell	Vostro 1500	JV7BFG1	23047		X
Computer	Dell	Vostro 1500	8W7BFG1	23048		X
Computer	Dell	Vostro 1500	1W7BFG1	23057		X
Laptop	Dell	Latitude E5510	5CRC3N1	24034		X
<b>Printers</b>						
<u>Description</u>	<u>Make</u>	<u>Model</u>	<u>S/N</u>	<u>Asset Tag</u>	<u>Obsolete</u>	<u>Non-operational</u>
Label Printer	KROY	DuraType 244SE	E237004	8264		X
<b>Other Items</b>						
<u>Description</u>	<u>Make</u>	<u>Model</u>	<u>S/N</u>	<u>Asset Tag</u>	<u>Obsolete</u>	<u>Non-operational</u>
Monitor	Dell	1909wf	N/A	23811B		X
Monitor	Dell	E176FPc	CN-0MC040-64180-64D-4Y7K	21754A		X
Projectors	Dell	4220	6XM2NY1	24956		X
Projectors	Hitachi	CP-X1250	CP-X1250WA-RU	21761		X
Projectors	Dell	1410X	CN-050KV6-S0081-03J-0018	23890		X
Projectors	InFocus	LP530	7KW21990111	1638		X
Projectors	Dell	1410X	CN-050KV6-S0081-03J-0149	23889		X
Projectors	InFocus	IN1112	BHTJ14100597	24216		X
Projectors	Epson	EMP-S3	GM9G633008F	21626		X
Projectors	Dell	1409X	CN-0CM788-S0081-8A6-0005	23436		X
Projectors	Dell	1409X	CN-0CM788-S0081-8A5-0052	23435		X
Projectors	Dell	1409X	CN-0CM788-S0081-898-0018	23373		X
Projectors	NEC	MT840	07007809B	9510		X
Projectors	Dell	1409X	CN-0CM788-S0081-898-0017	23372		X
Projectors	NEC	MT840	03001089A	9326		X
Colored Team Touch Pads	Trainers Warehouse			23522		X
Monitor	Dell	E197FPb	CN-0WH320-46633-75R-1HEU	22521A		X
Projectors	Dell	2400MP	6TBJ0D1	22754		X
Blue desk chair	Steelcase	Year 2000			X	
Blue desk chair	unknown	Year 1998			X	
Blue desk chair	Steelcase	Year 1997			X	
Black desk chair	Lorrell					X
Purple desk chair	Steelcase				X	
Black desk chair	Sit On It				X	
Desk chair		From old Price Building			X	
Desk chair		From old Price Building			X	
Desk chair		From old Price Building			X	
Desk chair		From old Price Building			X	
Desk chair		From old Price Building			X	
Desk chair		From old Price Building			X	
Desk chair		From old Price Building			X	
Who's First Game Buzzer	WHOR6W	MCSOS WO#10259		23522	X	



**Cecilia A. Massetti, Ed.D.**  
*Superintendent of Schools*

## **Agenda Item 8.3**

### **Board of Education Action Item February 8, 2022**

**Topic:**

Investment Performance - Quarterly Report of Investments

**Background:**

Section 53646 of the Government Code requires the chief fiscal officer of each local agency to provide to the governing board a report of investments, on a quarterly basis. However, if all of an agency's funds are placed in the county treasury, Local Agency Investment Fund (LAIF) or an FDIC-insured bank account, the most recent statement received from these institutions will suffice. If an agency has any other investments, additional reporting is required.

Following its 2021 Investment Policy, all Madera County Superintendent of Schools funds are deposited in the Madera County Treasury, including the proceeds of the tax revenue anticipation notes (TRAN) program, when MCSOS participates. Therefore, we have attached a copy of the latest monthly investment report from the Madera County Co-Mingled Investment Pool which includes its most recent list of investments.

The County Treasurer-Tax Collector's investments continue to provide as favorable a rate of return as can be expected in the current financial market. The current rate of return is 0.50% and compared to last year's rate of return of 0.50% for the same time period.

**Financial Impact:**

Approximately \$20,000 per year.

**Resource:**

Julie DeWall  
Chief Officer  
Business & Administrative Services

**Recommendation:**

It is recommended the Board approve the report as presented.



**COUNTY OF MADERA**  
**OFFICE OF THE TREASURER/TAX COLLECTOR**  
**TRACY KENNEDY**  
200 W. 4<sup>th</sup> Street, 2<sup>nd</sup> Floor, Madera, CA 93637  
Telephone: (559) 675-7713 Fax: (559) 673-0262  
e-mail: treasurer@madera-county.com

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**MEMORANDUM**

Date: January 20, 2022  
To: Madera County Commingled Investment Pool Participants  
From: Tracy Kennedy, Treasurer-Tax Collector  
Subject: Investment Portfolio Summary – December 2021

**REQUIREMENT**

In compliance with Government Code 53646 (b) the County Treasurer is, at a minimum, required to submit a quarterly investment report within 30 days following the end of each quarter. The Treasurer, however, elected to exceed the minimum requirement by increasing its frequency to a monthly report and disseminate to all pool participants.

Also required in the report is a disclosure of type of investment, name of issuer, date of maturity, par value and the sub total amounts invested for each category held by the County Treasurer including the market value provided by our custodial bank Wells Fargo. For your convenience, our investment reports can also be found on our website at:

[www.maderacounty.com/government/treasurer-tax-collector](http://www.maderacounty.com/government/treasurer-tax-collector).

While the County Treasurer takes all economic conditions under advisement, our primary goal is to ensure proper liquidity is available for all depositors while taking into consideration all pool expenditure requirements.

c.c. Alview-Dairyland  
Bass Lake School District  
Chawanakee Unified School District  
Chowchilla Cemetery District  
Chowchilla Elementary School District  
Chowchilla High School District  
County Administrative Officer  
County Auditor-Controller  
County Board of Supervisors  
County Superintendent of Schools  
Golden Valley School District  
Madera Cemetery District  
Madera County District Attorney  
Madera County Transportation Commission  
Madera Unified School District  
Raymond-Knowles School District  
Philip Toler, County Special Districts  
Yosemite Unified School District



**Portfolio Management by Fund  
Portfolio Management  
Portfolio Summary  
December 31, 2021**

Madera County  
200 W. 4th Street  
Madera, CA 93637  
(559)675-7013

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.
Medium Term Notes	27,000,000.00	26,635,300.00	26,892,818.05	3.98	1,492	1,106	1.070
Federal Agency Coupon Callable	289,285,714.29	286,040,881.43	289,342,758.70	42.86	1,425	1,106	0.557
Treasury Coupon Securities	89,000,000.00	87,923,630.00	88,597,129.86	13.12	988	775	0.411
Local Agency Investment Funds	104,724,454.97	104,724,454.97	104,724,454.97	15.51	1	1	0.200
Federal Agency Bullet	158,000,000.00	156,995,930.00	157,895,665.85	23.39	980	789	0.428
Municipal Bond	7,694,174.00	7,694,174.00	7,694,174.00	1.14	6,358	4,834	3.509
<b>Investments</b>	<b>675,704,343.26</b>	<b>670,014,370.40</b>	<b>675,147,001.43</b>	<b>100.00%</b>	<b>1,102</b>	<b>859</b>	<b>0.506</b>

Total Earnings	December 31	Month Ending	Fiscal Year To Date
Current Year		272,195.78	1,381,123.25
<b>Average Daily Balance</b>		<b>636,147,824.68</b>	<b>560,615,621.23</b>
<b>Effective Rate of Return</b>		<b>0.50%</b>	<b>0.49%</b>

Active Account Balance as of 12/31/2021: \$65,251,317.61

PURSUANT TO GOVERNMENT CODE SECTION 53646:

- (b)(2) THE COUNTY'S PORTFOLIO IS IN COMPLIANCE WITH THE 2021 INVESTMENT POLICY VALID 1/1/2021 THROUGH 12/31/2021.
- (b)(3) THE MADERA COUNTY CO-MINGLED INVESTMENT POOL IS ABLE TO MEET THE POOL'S EXPENDITURE REQUIREMENTS FOR THE NEXT SIX MONTHS.
- (b)(1) MARKET VALUE SOURCE: WELLS FARGO BANK.

*Tracy Kennedy* 1-20-22

Tracy Kennedy, Treasurer-Tax Collector

**Portfolio Management by Fund**  
**Portfolio Management**  
**Portfolio Details - Investments**  
**December 31, 2021**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Days to Maturity	YTM 360	Maturity Date
<b>Medium Term Notes</b>											
037833AY6	1564	APPLE INC.		05/15/2017	4,000,000.00	4,007,160.00	3,998,107.04	2.150	39	2.219	02/09/2022
89236THF5	1728	Toyota		03/29/2021	5,000,000.00	4,981,550.00	5,009,936.84	0.500	590	0.395	08/14/2023
037833DX5	1740	APPLE INC.		06/28/2021	3,000,000.00	2,918,190.00	2,971,595.71	0.550	1,327	0.780	08/20/2025
037833DX5	1757	APPLE INC.		09/30/2021	5,000,000.00	4,863,650.00	4,936,105.56	0.550	1,327	0.889	08/20/2025
023135BX3	1741	AMAZON.COM INC		06/28/2021	3,000,000.00	2,970,870.00	3,000,000.00	1.000	1,592	0.986	05/12/2026
89236TJK2	1756	Toyota		09/30/2021	7,000,000.00	6,893,880.00	6,977,072.90	1.125	1,629	1.184	06/18/2026
<b>Subtotal and Average</b>			<b>26,904,448.57</b>		<b>27,000,000.00</b>	<b>26,635,300.00</b>	<b>26,892,818.05</b>		<b>1,106</b>	<b>1.070</b>	
<b>Federal Agency Coupon Callable</b>											
3134GXDG6	1683	Federal Home Loan Mortgage Cor		11/23/2020	6,000,000.00	5,996,580.00	6,000,000.00	0.190	326	0.187	11/23/2022
3134GXEU4	1684	Federal Home Loan Mortgage Cor		12/16/2020	6,000,000.00	5,978,280.00	6,000,000.00	0.200	349	0.197	12/16/2022
3133ELJN5	1642	Federal Farm Credit		01/24/2020	3,000,000.00	3,001,530.00	3,000,000.00	1.640	388	1.618	01/24/2023
3134GW7E0	1681	Federal Home Loan Mortgage Cor		11/18/2020	5,000,000.00	4,993,300.00	5,000,000.00	0.200	411	0.197	02/16/2023
3134GXFB5	1691	Federal Home Loan Mortgage Cor		12/14/2020	5,000,000.00	4,992,750.00	5,000,000.00	0.220	437	0.217	03/14/2023
3134GW7D2	1676	Federal Home Loan Mortgage Cor		11/16/2020	3,000,000.00	2,992,890.00	3,000,000.00	0.220	500	0.217	05/16/2023
3134GXBP8	1678	Federal Home Loan Mortgage Cor		11/24/2020	4,000,000.00	3,991,080.00	4,000,000.00	0.220	508	0.217	05/24/2023
3134GXED2	1686	Federal Home Loan Mortgage Cor		12/08/2020	7,000,000.00	6,983,130.00	7,000,000.00	0.250	523	0.247	06/08/2023
3134GXBE3	1677	Federal Home Loan Mortgage Cor		11/16/2020	4,000,000.00	3,987,760.00	4,000,000.00	0.250	592	0.247	08/16/2023
3135G05T6	1698	Federal National Mortg. Assoc.		01/20/2021	5,000,000.00	4,971,300.00	5,010,396.55	0.350	594	0.242	08/18/2023
3133EMHL9	1687	Federal Farm Credit		11/30/2020	3,000,000.00	2,976,300.00	3,000,000.00	0.310	698	0.306	11/30/2023
3134GXEW0	1685	Federal Home Loan Mortgage Cor		12/14/2020	4,000,000.00	3,957,840.00	4,000,000.00	0.300	712	0.296	12/14/2023
3133EMTD4	1711	Federal Farm Credit		03/15/2021	5,000,000.00	4,945,550.00	5,000,000.00	0.370	804	0.365	03/15/2024
3135GA4S7	1679	Federal National Mortg. Assoc.		11/17/2020	5,000,000.00	4,958,450.00	5,000,000.00	0.375	867	0.370	05/17/2024
3134GWJ64	1664	Federal Home Loan Mortgage Cor		09/10/2020	5,000,000.00	4,937,250.00	5,000,000.00	0.400	891	0.395	06/10/2024
3134GWJ64	1665	Federal Home Loan Mortgage Cor		09/10/2020	5,000,000.00	4,937,250.00	5,000,000.00	0.400	891	0.395	06/10/2024
3135GA5Y3	1692	Federal National Mortg. Assoc.		12/14/2020	10,000,000.00	9,874,300.00	10,000,000.00	0.375	895	0.370	06/14/2024
3134GWTU0	1669	Federal Home Loan Mortgage Cor		09/28/2020	5,000,000.00	4,943,600.00	5,000,000.00	0.375	909	0.370	06/28/2024
3133EMV25	1747	Federal Farm Credit		08/25/2021	5,000,000.00	4,968,750.00	5,004,165.00	0.450	934	0.429	07/23/2024
3134GW4X1	1672	Federal Home Loan Mortgage Cor		10/29/2020	3,000,000.00	2,963,520.00	3,000,000.00	0.375	940	0.370	07/29/2024
3134GWB39	1662	Federal Home Loan Mortgage Cor		09/03/2020	5,000,000.00	4,938,550.00	5,000,000.00	0.420	976	0.414	09/03/2024
3134GXGP3	1690	Federal Home Loan Mortgage Cor		12/16/2020	5,000,000.00	4,947,500.00	5,000,000.00	0.400	989	0.395	09/16/2024
3130ALTH7	1723	Federal Home Loan Bank		03/30/2021	5,000,000.00	4,916,000.00	5,000,000.00	0.510	1,003	0.503	09/30/2024
3130ALWY6	1734	Federal Home Loan Bank		04/22/2021	2,285,714.29	2,265,211.43	2,285,714.29	0.625	1,025	0.616	10/22/2024
3130ALVR2	1735	Federal Home Loan Bank		04/23/2021	5,000,000.00	4,939,600.00	4,997,642.86	0.520	1,026	0.529	10/23/2024
3130ALU69	1724	Federal Home Loan Bank		04/13/2021	10,000,000.00	9,912,400.00	10,000,000.00	0.580	1,077	0.572	12/13/2024
3133EMLP5	1693	Federal Farm Credit		12/29/2020	10,000,000.00	9,803,000.00	10,000,000.00	0.320	1,087	0.316	12/23/2024

**Portfolio Management by Fund**  
**Portfolio Management**  
**Portfolio Details - Investments**  
**December 31, 2021**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Days to Maturity	YTM 360	Maturity Date
<b>Federal Agency Coupon Callable</b>											
3134GKKF0	1694	Federal Home Loan Mortgage Cor		01/15/2021	10,000,000.00	9,846,700.00	10,000,000.00	0.350	1,110	0.345	01/15/2025
3130ALYN8	1736	Federal Home Loan Bank		04/28/2021	5,000,000.00	4,969,400.00	5,000,000.00	0.625	1,123	0.616	01/28/2025
3130AN7L8	1746	Federal Home Loan Bank		07/28/2021	5,000,000.00	4,949,000.00	5,000,000.00	0.520	1,123	0.513	01/28/2025
3133EMSC7	1706	Federal Farm Credit		03/03/2021	5,000,000.00	4,906,150.00	5,000,000.00	0.480	1,157	0.473	03/03/2025
3130AK2L9	1663	Federal Home Loan Bank		09/04/2020	5,000,000.00	4,916,900.00	5,000,000.00	0.550	1,158	0.542	03/04/2025
3133EMVS8	1725	Federal Farm Credit		04/14/2021	5,000,000.00	4,929,300.00	5,000,000.00	0.690	1,199	0.681	04/14/2025
3130APQE8	1768	Federal Home Loan Bank		11/22/2021	4,000,000.00	4,028,280.00	4,044,840.00	1.500	1,237	1.156	05/22/2025
3134GWP91	1667	Federal Home Loan Mortgage Cor		09/16/2020	5,000,000.00	4,897,850.00	5,000,000.00	0.500	1,262	0.493	06/16/2025
3134GXFY5	1689	Federal Home Loan Mortgage Cor		12/17/2020	3,000,000.00	2,952,870.00	3,000,000.00	0.500	1,263	0.493	06/17/2025
3133EMFC1	1674	Federal Farm Credit		10/29/2020	3,000,000.00	2,961,630.00	3,000,000.00	0.530	1,305	0.523	07/29/2025
3133EMFC1	1675	Federal Farm Credit		11/05/2020	3,000,000.00	2,961,630.00	3,000,000.00	0.530	1,305	0.523	07/29/2025
3130APP41	1769	Federal Home Loan Bank		11/22/2021	6,000,000.00	5,989,020.00	6,000,000.00	1.125	1,329	1.110	08/22/2025
3136G4M83	1660	Federal National Mortg. Assoc.		08/28/2020	5,000,000.00	4,899,550.00	5,000,000.00	0.600	1,335	0.592	08/28/2025
3134GWY26	1670	Federal Home Loan Mortgage Cor		10/08/2020	5,000,000.00	4,891,400.00	5,000,000.00	0.570	1,376	0.562	10/08/2025
3134GW3X2	1671	Federal Home Loan Mortgage Cor		10/27/2020	3,000,000.00	2,939,970.00	3,000,000.00	0.625	1,395	0.616	10/27/2025
3136G45C3	1673	Federal National Mortg. Assoc.		10/27/2020	4,000,000.00	3,908,120.00	4,000,000.00	0.540	1,395	0.533	10/27/2025
3133ENDV9	1772	Federal Farm Credit		11/17/2021	5,000,000.00	4,963,950.00	5,000,000.00	1.030	1,416	1.016	11/17/2025
3134GXCH5	1682	Federal Home Loan Mortgage Cor		11/25/2020	5,000,000.00	4,914,100.00	5,000,000.00	0.600	1,424	0.592	11/25/2025
3135GAC66	1695	Federal National Mortg. Assoc.		01/21/2021	3,000,000.00	2,931,960.00	3,000,000.00	0.500	1,481	0.493	01/21/2026
3130AKN51	1696	Federal Home Loan Bank		01/28/2021	10,000,000.00	9,777,900.00	10,000,000.00	0.520	1,488	0.513	01/28/2026
3130AKPL4	1697	Federal Home Loan Bank		01/28/2021	5,000,000.00	4,908,150.00	5,000,000.00	0.550	1,488	0.536	01/28/2026
3130AKTM8	1699	Federal Home Loan Bank		01/28/2021	4,000,000.00	3,905,680.00	4,000,000.00	0.480	1,488	0.473	01/28/2026
3130ALH56	1712	Federal Home Loan Bank		03/18/2021	5,000,000.00	4,912,600.00	5,000,000.00	0.750	1,537	0.740	03/18/2026
3133EMUK6	1718	Federal Farm Credit		03/25/2021	2,000,000.00	1,983,580.00	2,000,000.00	1.050	1,544	1.036	03/25/2026
3130ALUC6	1733	Federal Home Loan Bank		04/15/2021	2,000,000.00	1,979,200.00	2,000,000.00	1.020	1,565	1.006	04/15/2026
3130AMYP1	1743	Federal Home Loan Bank		07/15/2021	4,000,000.00	3,966,760.00	4,000,000.00	1.125	1,656	1.110	07/15/2026
3130AP3E3	1752	Federal Home Loan Bank		09/30/2021	5,000,000.00	4,915,450.00	5,000,000.00	0.820	1,733	0.809	09/30/2026
3130APBV6	1762	Federal Home Loan Bank		10/07/2021	6,000,000.00	5,928,240.00	6,000,000.00	1.000	1,740	0.986	10/07/2026
3130APGT6	1764	Federal Home Loan Bank		10/28/2021	6,000,000.00	5,966,280.00	6,000,000.00	1.150	1,761	1.134	10/28/2026
3133ENDC1	1771	Federal Farm Credit		11/03/2021	6,000,000.00	5,979,540.00	6,000,000.00	1.330	1,767	1.312	11/03/2026
3130APPC3	1770	Federal Home Loan Bank		11/18/2021	5,000,000.00	4,986,050.00	5,000,000.00	1.350	1,782	1.332	11/18/2026
<b>Subtotal and Average</b>			<b>291,278,242.57</b>		<b>289,285,714.29</b>	<b>286,040,881.43</b>	<b>289,342,758.70</b>		<b>1,106</b>	<b>0.557</b>	
<b>Treasury Coupon Securities</b>											
912828XR6	1631	UNITED STATES GOVERNMENT		12/11/2019	3,000,000.00	3,019,560.00	3,001,891.63	1.750	150	1.598	05/31/2022
91282CAC5	1732	UNITED STATES GOVERNMENT		04/08/2021	5,000,000.00	4,996,500.00	5,002,083.61	0.125	211	0.082	07/31/2022

**Portfolio Management by Fund**  
**Portfolio Management**  
**Portfolio Details - Investments**  
**December 31, 2021**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Days to Maturity	YTM 360	Maturity Date
<b>Treasury Coupon Securities</b>											
91282CAG6	1721	UNITED STATES GOVERNMENT		03/25/2021	5,000,000.00	4,995,700.00	5,001,741.41	0.125	242	0.089	08/31/2022
91282CAR2	1719	UNITED STATES GOVERNMENT		03/22/2021	10,000,000.00	9,983,200.00	10,001,986.39	0.125	303	0.104	10/31/2022
91282CBG5	1709	UNITED STATES GOVERNMENT		03/05/2021	5,000,000.00	4,982,800.00	4,999,538.48	0.125	395	0.129	01/31/2023
91282CCD1	1760	US Treasury		10/05/2021	6,000,000.00	5,962,740.00	5,992,558.70	0.125	515	0.205	05/31/2023
912828ZY9	1731	UNITED STATES GOVERNMENT		04/06/2021	10,000,000.00	9,927,700.00	9,983,031.81	0.125	560	0.207	07/15/2023
91282CAP6	1720	UNITED STATES GOVERNMENT		03/24/2021	6,000,000.00	5,940,000.00	5,988,471.76	0.125	652	0.218	10/15/2023
91282CCC3	1738	UNITED STATES GOVERNMENT		06/23/2021	3,000,000.00	2,959,110.00	2,988,068.83	0.250	865	0.404	05/15/2024
91282CCL3	1753	US Treasury		09/23/2021	5,000,000.00	4,938,300.00	4,998,097.83	0.375	926	0.409	07/15/2024
91282CCX7	1754	US Treasury		09/24/2021	5,000,000.00	4,929,300.00	4,980,544.29	0.375	988	0.503	09/15/2024
912828ZT0	1739	UNITED STATES GOVERNMENT		06/23/2021	3,000,000.00	2,918,190.00	2,958,132.28	0.250	1,246	0.646	05/31/2025
912828ZW3	1750	UNITED STATES GOVERNMENT		08/30/2021	4,000,000.00	3,886,080.00	3,951,257.37	0.250	1,276	0.595	06/30/2025
91282CAB7	1749	US Treasury		08/30/2021	4,000,000.00	3,880,000.00	3,943,783.97	0.250	1,307	0.610	07/31/2025
91282CAJ0	1748	US Treasury		08/30/2021	4,000,000.00	3,874,840.00	3,939,572.60	0.250	1,338	0.624	08/31/2025
91282CAZ4	1763	US Treasury		10/06/2021	6,000,000.00	5,818,860.00	5,897,228.27	0.375	1,429	0.800	11/30/2025
91282CCZ2	1758	US Treasury		09/30/2021	5,000,000.00	4,910,750.00	4,969,140.63	0.875	1,733	0.988	09/30/2026
<b>Subtotal and Average</b>			<b>88,594,190.58</b>		<b>89,000,000.00</b>	<b>87,923,630.00</b>	<b>88,597,129.86</b>		<b>775</b>	<b>0.411</b>	
<b>CAMP: CA Asset Mgmt Program</b>											
SYS1486	1486	California Asset Mgmt. Program			0.00	0.00	0.00	0.050	1	0.049	
<b>Subtotal and Average</b>			<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0</b>	<b>0.000</b>	
<b>Bank of the West</b>											
SYS1143	1143	BANK OF THE WEST			0.00	0.00	0.00	0.100	1	0.099	
<b>Subtotal and Average</b>			<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0</b>	<b>0.000</b>	
<b>Citizens Business Bank</b>											
SYS1688	1688	Citizens Business Bank			0.00	0.00	0.00	0.100	1	0.099	
<b>Subtotal and Average</b>			<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0</b>	<b>0.000</b>	
<b>Local Agency Investment Funds</b>											
SYS119	119	Local Agency Investment Fund			70,251,371.53	70,251,371.53	70,251,371.53	0.203	1	0.200	
SYS119	120	Local Agency Investment Fund			34,473,083.44	34,473,083.44	34,473,083.44	0.203	1	0.200	
<b>Subtotal and Average</b>			<b>74,048,255.91</b>		<b>104,724,454.97</b>	<b>104,724,454.97</b>	<b>104,724,454.97</b>		<b>1</b>	<b>0.200</b>	

**Portfolio Management by Fund**  
**Portfolio Management**  
**Portfolio Details - Investments**  
**December 31, 2021**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Days to Maturity	YTM 360	Maturity Date
<b>Federal Agency Bullet</b>											
3133ELZN7	1703	Federal Farm Credit		03/01/2021	5,000,000.00	4,998,900.00	5,001,482.84	0.160	137	0.099	05/18/2022
3133ELT95	1702	Federal Farm Credit		03/01/2021	4,000,000.00	3,999,720.00	4,003,570.73	0.200	193	0.109	07/13/2022
3137EAET2	1704	Federal Home Loan Mortgage Cor		03/01/2021	5,000,000.00	4,997,300.00	5,000,746.43	0.125	205	0.109	07/25/2022
3133EMPR7	1707	Federal Farm Credit		03/03/2021	4,000,000.00	3,995,360.00	3,999,202.20	0.100	213	0.118	08/02/2022
3133EMTN2	1713	Federal Farm Credit		03/16/2021	5,000,000.00	5,000,400.00	5,000,000.00	0.125	258	0.123	09/16/2022
3133EMUU4	1727	Federal Farm Credit		03/29/2021	5,000,000.00	4,999,500.00	5,000,000.00	0.120	332	0.118	11/29/2022
3130ALRG1	1729	Federal Home Loan Bank		03/30/2021	8,000,000.00	7,962,720.00	7,997,965.26	0.125	440	0.140	03/17/2023
3133ENEW6	1775	Federal Farm Credit		12/10/2021	5,000,000.00	4,986,150.00	4,989,735.42	0.375	507	0.522	05/23/2023
3133ENDK3	1778	Federal Farm Credit		12/23/2021	5,000,000.00	4,983,900.00	4,986,429.17	0.350	523	0.540	06/08/2023
3133EM3S9	1766	Federal Farm Credit		10/13/2021	6,000,000.00	5,987,160.00	5,991,014.68	0.200	541	0.296	06/26/2023
3137EAES4	1759	Federal Home Loan Mortgage Cor		10/04/2021	5,000,000.00	4,975,950.00	5,003,472.67	0.250	541	0.201	06/26/2023
3137EAES4	1761	Federal Home Loan Mortgage Cor		10/05/2021	6,000,000.00	5,971,140.00	6,002,060.87	0.250	541	0.224	06/26/2023
3135G05G4	1708	Federal National Mortg. Assoc.		03/04/2021	5,000,000.00	4,972,750.00	5,005,982.98	0.250	555	0.187	07/10/2023
3133ENEY2	1773	Federal Farm Credit		11/24/2021	5,000,000.00	4,987,850.00	5,000,000.00	0.450	569	0.444	07/24/2023
3130ANYM6	1767	Federal Home Loan Bank		10/29/2021	6,000,000.00	5,947,500.00	5,966,586.83	0.125	604	0.434	08/28/2023
3137EAEW5	1710	Federal Home Loan Mortgage Cor		03/05/2021	5,000,000.00	4,966,050.00	5,003,986.71	0.250	615	0.207	09/08/2023
3133EMUF7	1716	Federal Farm Credit		03/22/2021	2,000,000.00	1,993,000.00	1,999,152.00	0.220	629	0.238	09/22/2023
3133EMUF7	1726	Federal Farm Credit		03/26/2021	5,000,000.00	4,982,500.00	5,000,000.00	0.220	629	0.217	09/22/2023
3137EAEY1	1730	Federal Home Loan Mortgage Cor		03/30/2021	8,000,000.00	7,920,880.00	7,984,845.41	0.125	653	0.217	10/16/2023
3133EMQL9	1701	Federal Farm Credit		02/12/2021	8,000,000.00	7,940,960.00	8,000,000.00	0.200	772	0.197	02/12/2024
3133EM5X6	1755	Federal Farm Credit		09/24/2021	2,000,000.00	1,982,660.00	1,995,203.89	0.430	996	0.504	09/23/2024
3135G0V66	1765	Federal National Mortg. Assoc.		10/13/2021	6,000,000.00	6,111,600.00	6,178,768.95	1.625	1,018	0.614	10/15/2024
3133EMSJ2	1705	Federal Farm Credit		03/03/2021	5,000,000.00	4,926,300.00	4,981,056.25	0.430	1,157	0.532	03/03/2025
3130AN4A5	1744	Federal Home Loan Bank		07/06/2021	3,000,000.00	2,958,720.00	3,000,000.00	0.700	1,276	0.690	06/30/2025
3137EAEU9	1700	Federal Home Loan Mortgage Cor		01/26/2021	2,000,000.00	1,949,140.00	1,998,890.80	0.375	1,297	0.384	07/21/2025
3135G05X7	1714	Federal National Mortg. Assoc.		03/17/2021	4,000,000.00	3,890,640.00	3,948,852.07	0.375	1,332	0.691	08/25/2025
3137EAEX3	1737	Federal Home Loan Mortgage Cor		04/26/2021	5,000,000.00	4,864,600.00	4,941,955.39	0.375	1,361	0.661	09/23/2025
3133EMUZ3	1722	Federal Farm Credit		03/30/2021	2,000,000.00	1,965,420.00	1,998,380.00	0.810	1,549	0.910	03/30/2026
3133ENGC8	1774	Federal Farm Credit		12/01/2021	5,000,000.00	5,014,950.00	5,000,000.00	1.320	1,612	1.302	06/01/2026
3130AMFS6	1745	Federal Home Loan Bank		07/12/2021	4,000,000.00	3,919,160.00	3,998,206.10	0.750	1,623	0.750	06/12/2026
3130AN4T4	1776	Federal Home Loan Bank		12/13/2021	5,000,000.00	4,924,150.00	4,923,771.53	0.875	1,623	1.208	06/12/2026
3133EM4X7	1751	Federal Farm Credit		09/23/2021	3,000,000.00	2,934,300.00	3,000,866.67	0.800	1,713	0.789	09/10/2026
3130AQF65	1777	Federal Home Loan Bank		12/22/2021	5,000,000.00	4,984,600.00	4,993,480.00	1.250	1,815	1.260	12/21/2026
<b>Subtotal and Average</b>			<b>147,628,513.05</b>		<b>158,000,000.00</b>	<b>156,995,930.00</b>	<b>157,895,665.85</b>		<b>789</b>	<b>0.428</b>	

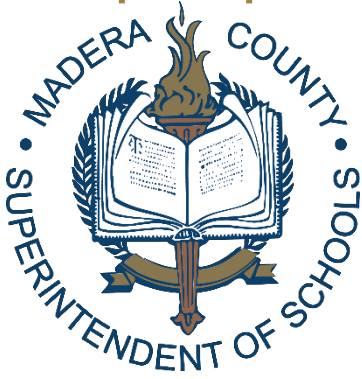


**Portfolio Management by Fund**  
**Portfolio Management**  
**Portfolio Details - Investments**  
**December 31, 2021**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Days to Maturity	YTM 360	Maturity Date
<b>Municipal Bond</b>											
MC1560	1560	Pub Fin Auth (Bass Lake)		04/05/2017	5,280,000.00	5,280,000.00	5,280,000.00	3.500	4,261	3.452	09/01/2033
SYS1621	1621	Rolling Hills		01/30/2019	2,414,174.00	2,414,174.00	2,414,174.00	3.750	6,088	3.632	09/02/2038
		<b>Subtotal and Average</b>	<b>7,694,174.00</b>		<b>7,694,174.00</b>	<b>7,694,174.00</b>	<b>7,694,174.00</b>		<b>4,834</b>	<b>3.509</b>	
		<b>Total and Average</b>	<b>636,147,824.68</b>		<b>675,704,343.26</b>	<b>670,014,370.40</b>	<b>675,147,001.43</b>		<b>859</b>	<b>0.506</b>	

**Portfolio Management by Fund**  
**Portfolio Management**  
**Portfolio Details - Cash**  
**December 31, 2021**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Days to Maturity	YTM 360
Average Balance			0.00						0	
Total Cash and Investments			636,147,824.68		675,704,343.26	670,014,370.40	675,147,001.43		859	0.506



**Cecilia A. Massetti, Ed.D.**  
*Superintendent of Schools*

## **Agenda Item 8.4**

### **Board of Education Action Item February 8, 2022**

**Topic:**

Receive Audit Report for 2020-2021 Fiscal Year

**Background:**

Christina Zakarian, CPA, a partner with Borchardt, Corona, Faeth & Zakarian will present and review the Audit Report at the February 8, 2022, meeting of the County Board of Education.

The positive status reflected in this report is the result of a combined effort by all members of the organization.

**Financial Impact:**

None.

**Resource:**

Julie DeWall  
Chief Officer  
Business & Administrative Services

**Recommendation:**

It is recommended the Board approve the Audit Report for 2020-2021 Fiscal Year.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS  
COUNTY OF MADERA  
MADERA, CALIFORNIA**

**AUDIT REPORT**

**JUNE 30, 2021**

**BORCHARDT, CORONA, FAETH & ZAKARIAN  
Certified Public Accountants  
1180 E. Shaw Ave., Ste. 110  
Fresno, California 93710-7809**

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2021**

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Gustavo M. Corona, CPA  
Scott A. Faeth, CPA  
Christina J. Zakarian, CPA

◆◆◆◆  
Thomas R. Borchardt, CPA  
Consultant

## Independent Auditor's Report

Board of Trustees  
Madera County Superintendent of Schools  
Madera, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madera County Superintendent of Schools (the Superintendent of Schools), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Madera County Superintendent of Schools' basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Madera County Superintendent of Schools as of June 30, 2021, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Emphasis of Matter – Change in Accounting Principle

As described in Note A.2.a. to the financial statements, for the fiscal year ended June 30, 2021, Madera County Superintendent of Schools adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified in respect to this matter.

## Other Matters

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, Schedules of the Superintendents of Schools' Proportionate Share of the Net Pension Liability, Schedules of Superintendents of Schools' Pension Contributions, and Schedule of Changes in the Total OPEB Liability and Related Ratios, as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Madera County Superintendent of Schools' basic financial statements. The other supplementary information schedules listed in the table of contents are presented for purposes of additional analysis as required by the State's audit guide, *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is also not a required part of the basic financial statements.

The other supplementary information schedules listed in the table of contents and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information schedules listed in the table of contents and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

### Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 14, 2022, on our consideration of Madera County Superintendent of Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Madera County Superintendent of Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Madera County Superintendent of Schools' internal control over financial reporting and compliance.

*Borchardt, Corona, Faeth  
& Lykavian*

Fresno, California  
January 14, 2022

## **Introductory Section**



**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2021**

**INTRODUCTION**

Our discussion and analysis of Madera County Superintendent of Schools' financial performance provides an overview of the Superintendent of Schools' financial activities for the fiscal year ended June 30, 2021. It should be read in conjunction with the Superintendent of Schools' financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- The Government-wide Statement of Net Position illustrates total net position of \$(9,584,860), the result of assets of \$81,190,853 and Deferred Outflows of Resources of \$10,463,252 less liabilities of \$99,397,537 and Deferred Inflows of Resources of \$1,841,428 representing a 32.33% increase from the previous year. Cash in County Treasury compared to last year was \$3,718,913 higher this year primarily due to receipt of Federal and State grant funds primarily to be used for the COVID-19 response and planning.
- Operating Grants and Contributions accounted for \$41,134,684 of revenue or 59.38% of all revenues. General revenues accounted for \$22,184,917 or 32.02% of total revenues of \$69,274,407.
- Total assets in the General Fund were \$27,560,892 at June 30, 2021. This was an increase of \$8,986,078 (48.38%) over the prior year total assets in the General Fund of \$18,574,814.
- Overall revenues in the General Fund were \$45,477,601 which were greater than expenditures of \$36,843,698 by \$8,633,903.
- The Charter Schools continued to serve students in the same grade span as the prior year with MCIA serving students through the eighth grade and PTC serving 9<sup>th</sup>-12<sup>th</sup> grade. This was primarily done to allow teachers teaching similar grades and curriculum to focus with each other on staff development, training, similar age groups for field trips, and a focus on the culture of an Elementary/Middle school and High School.
- We continue to have a difficult time hiring Special Education Teachers and staff due to a state-wide shortage of teachers and specialty staff. This caused salaries and benefits in our Special Education Programs to be lower. However, in order to perform the required duties of these positions we contracted through an outside service agency that cost more than salaries and benefits if they had been employed by MCSOS.
- A significant problem for all school districts is the rise in California State Retirement Benefits. The PERS rate increased by 10.67% and the STRS rate increased by 4.77%. Each will continue to increase over the next few years. In addition, the pay as you go for Retiree Health Care Benefits increase annually. The state is providing some relief going forward by making a significant contribution to both STRS and PERS in the 2021-2022 rate that will have the benefit of not increasing at the original projected rates but this causes a higher change in rate in the 22-23 year.

**OVERVIEW OF FINANCIAL STATEMENTS**

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

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

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

## Government-Wide Statements

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

The two government-wide statements report the Superintendent of Schools' net position and how it has changed. Net position, the difference between the assets and liabilities, is one way to measure the Superintendent of Schools' financial health or position.

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

The government-wide financial statements of the Superintendent of Schools include government activities. Most of the Superintendent of Schools' basic services are included here, such as regular and special education, transportation, maintenance and general administration. LCFF funding and federal and state grants finance most of these activities.

## Fund Financial Statements

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

- ❑ Governmental funds - Most of the Superintendent of Schools' basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Superintendent of Schools' programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the government funds' statements that explains the relationship (or differences) between them.
- ❑ Fiduciary funds – The Superintendent of Schools is the trustee, or fiduciary, for assets that belong to others; for the Superintendent of Schools, payroll and warrant clearing account is a custodial fund. The Superintendent of Schools is responsible for ensuring that assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the Superintendent of Schools' fiduciary activities are reported in the fiduciary fund financial statements. We exclude these activities from the government-wide financial statements because the Superintendent of Schools cannot use the assets to finance its operations.

## FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

The Superintendent of Schools' combined net position was \$(9,584,860) at June 30, 2021. See Table 1. The Superintendent of Schools' combined net position reveals an increase of \$4,579,354 (32.33%) over the previous year. Assets increased by \$10,605,847 primarily due to an increase in Cash in County Treasury over last year by \$3,718,913 and an increase in Accounts Receivable from last year by \$7,973,784. The increase in cash was due to receipt of Federal and State grant funds primarily to be used for the COVID-19 response and planning.

**Table 1**  
**Net Position**

	<b>Governmental Activities</b>		<b>Total</b>
	<b>2021</b>	<b>2020</b>	<b>Percentage Change 2021-2020</b>
<b>Assets:</b>			
Cash	\$ 15,430,351	\$ 11,711,423	31.75%
Accounts Receivable	25,204,243	17,230,459	46.28%
Stores Inventories	9,037	2,420	>100.00%
Capital Assets, Net of Accumulated Depreciation	40,547,222	41,640,704	(2.63%)
<b>TOTAL ASSETS</b>	<b>81,190,853</b>	<b>70,585,006</b>	<b>15.03%</b>
<b>Deferred Outflows of Resources</b>	<b>10,463,252</b>	<b>11,909,288</b>	<b>(12.14%)</b>
<b>Liabilities:</b>			
Accounts Payable	12,628,125	10,332,499	22.22%
Unearned Revenue	367,965	381,915	(3.65%)
<b>Long-Term Liabilities:</b>			
Total OPEB Liability	19,672,663	18,780,601	4.75%
Net Pension Liability	46,418,227	42,901,641	8.20%
Capital Leases	118,970	234,831	(49.34%)
Compensated Absences	237,554	271,696	(12.57%)
Certificates of Participation	19,954,033	20,374,694	(2.06%)
<b>TOTAL LIABILITIES</b>	<b>99,397,537</b>	<b>93,277,877</b>	<b>6.56%</b>
<b>Deferred Inflows of Resources</b>	<b>1,841,428</b>	<b>3,380,631</b>	<b>(45.53%)</b>
<b>Net Position:</b>			
Net Investment in Capital Assets	20,474,219	21,031,179	(2.65%)
Restricted	6,493,916	1,369,886	>100.00%
Unrestricted	(36,552,995)	(36,565,279)	(0.03%)
<b>TOTAL NET POSITION</b>	<b>\$ (9,584,860)</b>	<b>\$ (14,164,214)</b>	<b>26.20%</b>

### Change in Net Position

Table 2 shows the Superintendent of Schools' total revenues of \$69,274,407. About 25.56% of the revenue comes from LCFF Sources. Operating Grants and Contributions accounted for the majority of total revenue (59.38%).

The total cost of all programs and services was \$64,695,053. The Superintendent of Schools' expenses are predominately related to educating and caring for students (53.41%). Community and ancillary services accounted for another 1.37%. Administrative activities accounted for just 11.74% of total costs. The remaining expenses were for enterprise, plant services (maintenance and operations), other outgo and interest on long-term obligations.

**Table 2  
Change in Net Position**

	<u>Total Activities</u>		<u>Total Percentage Change</u>
	<u>2021</u>	<u>2020</u>	<u>2021-2020</u>
<b>Revenues:</b>			
Program Revenues:			
Charges for Services	\$ 5,954,806	\$ 6,586,152	(9.59%)
Operating Grants and Contributions	41,134,684	34,682,514	18.60%
General Revenues:			
LCFF Sources	17,709,997	17,098,774	3.57%
Federal and State Revenues	1,029,148	1,037,003	(0.76%)
Local Revenues	3,445,772	4,630,025	(25.58%)
<b>TOTAL REVENUES</b>	<u>69,274,407</u>	<u>64,034,468</u>	<u>8.18%</u>
<b>Expenses:</b>			
Instruction	19,526,597	19,203,840	1.68%
Instruction-Related Services	8,671,662	6,441,085	34.63%
Pupil Services	6,354,172	5,668,485	12.10%
Ancillary Services	774	2,173	(64.38%)
Community Services	888,171	727,645	22.06%
Enterprise	7,465	108,727	(93.13%)
General Administration	7,596,574	7,071,216	7.43%
Plant Services	4,698,729	4,107,001	14.41%
Other Outgo	15,632,373	14,339,634	9.02%
Interest on Long-Term Obligations	1,318,536	1,335,263	(1.25%)
<b>TOTAL EXPENSES</b>	<u>64,695,053</u>	<u>59,005,069</u>	<u>9.64%</u>
<b>INCREASE (DECREASE) IN NET POSITION</b>	<u>\$ 4,579,354</u>	<u>\$ 5,029,399</u>	<u>(8.95%)</u>
<b>BEGINNING NET POSITION</b>	(14,164,214)	(19,193,613)	26.20%
<b>ENDING NET POSITION</b>	<u>\$ (9,584,860)</u>	<u>\$ (14,164,214)</u>	<u>32.33%</u>

**Governmental Activities**

The cost of all governmental activities this year was \$64,695,053.

Table 3 represents the cost of the Superintendent of Schools' functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was not funded by charges for services, operating grants and capital grants and contributions.

**Table 3  
Net Cost of Governmental Activities**

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Instruction	\$ 19,526,597	\$ 19,203,840	\$ 6,188,764	\$ 7,633,755
Instruction-Related Services	8,671,662	6,441,085	3,251,377	2,697,761
Pupil Services	6,354,172	5,668,485	2,193,246	2,559,837
Ancillary Services	774	2,173	774	2,173
Community Services	888,171	727,645	128,251	112,895
Enterprise	7,465	108,727	27,077	67,479
General Administration	7,596,574	7,071,216	2,372,426	2,904,121
Plant Services	4,698,729	4,107,001	2,109,462	135,066
Other Outgo	15,632,373	14,339,634	15,650	288,053
Interest on Long-Term Obligations	1,318,536	1,335,263	1,318,536	1,335,263
<b>TOTAL</b>	<u>\$ 64,695,053</u>	<u>\$ 59,005,069</u>	<u>\$ 17,605,563</u>	<u>\$ 17,736,403</u>

## FINANCIAL ANALYSIS OF THE SUPERINTENDENT OF SCHOOLS FUNDS

### Governmental Fund and Budgetary Highlights

The financial position of the Superintendent of Schools as a whole is reflected in its governmental funds. As the Superintendent of Schools completed the year, its governmental funds reported a combined fund balance of \$27,823,902, which is an increase of \$9,412,317 from last year's ending fund balance of \$18,411,585 (See Table 4).

**Table 4**  
**Governmental Funds Balances and Activity**

	Balances and Activity			
	July 1, 2020	Revenues & Other Sources	Expenditures & Other Uses	June 30, 2021
General	\$ 11,219,956	\$ 45,483,373	\$ 36,843,762	\$ 19,859,567
Charter School	3,238,835	5,291,642	4,698,489	3,831,988
Special Education Pass-Through	14,926	15,616,723	15,498,342	133,307
Child Development	-	2,591,119	2,547,570	43,549
Deferred Maintenance	1,956	9	-	1,965
Forest Reserve	-	154,216	154,216	-
Special Reserve Fund for				
Post-Employment Benefits	3,877,196	17,351	-	3,894,547
County School Facilities	58,716	263	-	58,979
<b>Total</b>	<b>\$ 18,411,585</b>	<b>\$ 69,154,696</b>	<b>\$ 59,742,379</b>	<b>\$ 27,823,902</b>

Several factors contributed to the increase in fund balances. Expenses in the areas were lower than budgeted due to not being able to travel or take field trips due to the pandemic. There was a larger influx of Federal and State funds to combat the new COVID-19 expenses that programs were incurring. ADA was held harmless at pre-pandemic levels at the rate factor applied for juvenile hall students resulted in higher than normal funding. Restricted Programs ended with higher ending balances than in previous years. The Special Revenue Fund for Post-Employment Benefits increased due to transfer of funding for our anticipation of rising health care benefits and trying to reserve monies that can be used to reduce the increase in the next few years.

### General Fund Budgetary Highlights

Over the course of the year, the Superintendent of Schools revises its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved September 14, 2021. A schedule of the Superintendent of Schools' original and final budget amounts compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

The primary factors for the variation between original and final budget amounts are as follows:

Revenues – increased by \$4,063,914 over the original budget primarily due to an increase in Revenues for Medi-Cal Administrative Services, COVID funding (CRF-Coronavirus, ESSER, ESSER II, ELO, and GEER) Special Education, and Differentiated Assistance Funds.

Salaries and Benefits - decreased by \$2,724,911 due to unfilled positions due to the difficulty of hiring hard to fill positions and STRS on-Behalf entry.

Other non-personnel expenditures – decreased by \$306,438 due to a decrease in Travel, including mileage and Professional/Consulting services expenditures.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At June 30, 2021, the Superintendent of Schools had invested \$40,547,222 in a broad range of capital assets, including land, buildings and improvements, work in progress, equipment and vehicles. See Table 5. More detailed information about the Superintendent of Schools' capital assets is presented in the notes to the financial statements.

**Table 5  
Capital Assets**

	<b>Governmental Activities</b>		<b>Percentage</b>
	<b>2021</b>	<b>2020</b>	<b>of Change</b>
Land	\$ 1,353,422	\$ 1,353,422	0.00%
Buildings	49,279,846	45,444,099	8.44%
Land Improvements	994,803	994,803	0.00%
Equipment	4,494,988	4,371,789	2.82%
Work in Progress	23,517	3,593,862	(99.35%)
Total at Historical Cost	56,146,576	55,757,975	0.70%
Total Accumulated Depreciation	(15,599,354)	(14,117,271)	10.50%
<b>NET CAPITAL ASSETS</b>	<b>\$ 40,547,222</b>	<b>\$ 41,640,704</b>	<b>(2.63%)</b>

The Superintendent of Schools' fiscal year 2021-22 budget shows only minor changes other than movement from work-in-progress and Accumulated Depreciation.

**Long Term Debt**

At year end, the Superintendent of Schools had \$86,401,447 in debt, as shown in Table 6. More detailed information about the Superintendent of Schools' debt is presented in the notes to the financial statements.

**Table 6  
Long-Term Debt**

	<b>Governmental Activities</b>		<b>Percentage</b>
	<b>2021</b>	<b>2020</b>	<b>of Change</b>
Net Pension Liability	\$ 46,418,227	\$ 42,901,641	8.20%
Total OPEB Liability	19,672,663	18,780,601	4.75%
Certificates of Participation	19,954,033	20,374,694	(2.06%)
Capital Leases	118,970	234,831	(49.34%)
Compensated Absences	237,554	271,696	(12.57%)
<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 86,401,447</b>	<b>\$ 82,563,463</b>	<b>4.65%</b>

The decrease in long term debt is mainly due to the reduction of the OPEB Liability based on the new actuarial study done for the year and annual payments made on the debt.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

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

- In March 2020 schools were closed for in-person instruction due to the COVID-19 pandemic and all students converted to distance learning. This has turned the world upside down and caused tremendous modifications for most student's, teacher's and staff's lives. The 2020-21 year was filled with distance learning. The 2021-22 year returns to in-person instruction while at the same time trying to support many of the technological additions and processes established in the prior year has been an extreme challenge. Still supporting one to one devices and hot spots for all students, setting up teachers, and making sure we have the right internet services to provide additional supports has been staff intensive. Additional federal funding was received to cover most of the upfront equipment costs, but many of the expenses are on-going such as hot-spot services, IPAD and Laptop insurance, and services such as Zoom and Web-Ex.

Teachers have had to adjust their teaching style. COVID tracing, student quarantine, positive rates in students and in staff have caused reduced in classroom time overall and staff have had to adjust to new requirements as they were released. Overall seat-time for the County Programs and Charter Schools substantially lower going into the 2021-22 year with no prior year protection for Average Daily Attendance (ADA) which will result in reduced funding.

MCSOS has established virtual weekly meetings with groups for District Superintendents, District CBOs and District Human Resource Officers to review the quickly changing information including - new legislative and regulatory requirements, new reporting, allowable uses for funding and constant estimated funding changes.

- The uncertainty of federal and state funding can have a profound impact on the financial health of the Superintendent of Schools. The Local Control Funding Formula is now fully implemented. Our only expected increase to state revenues is now COLA if funded in the future. We do have a bill back in place for special education to our districts; this will offset rising costs in this area and limit our liability for running special education programs for district students. We will continue to see an increase in direct services in our county for Differentiated Assistance and Local Control Accountability Plan Training.
- As employer contribution rates for employee retirement programs continue to increase these increases could be a significant impact to the County Superintendent of Schools' financial position as the rates are anticipated to continue to increase dramatically in the coming years. The overall impact is estimated to be \$962,000 over the next three years.
- The economy continues to be riddled with impacts of the pandemic. Labor shortages, increased employee absences, rising costs and uncertainty of over the risk of future pandemic surges. Despite the sobering data, the state's General Fund is encountering robust revenues, which continue to outperform budget estimates.

### **CONTACTING THE SUPERINTENDENT OF SCHOOLS FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the Superintendent of Schools finances and to demonstrate the Superintendent of Schools accountability for the money it receives. If you have questions about this report, or need additional financial information, contact Julie DeWall at (559) 673-6051 ext. 6295.

## **Financial Section**



**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
STATEMENT OF NET POSITION  
JUNE 30, 2021

	Governmental Activities
<b>ASSETS:</b>	
Cash in County Treasury	\$ 15,428,206
Cash on Hand and in Banks	15
Cash in Revolving Fund	2,130
Accounts Receivable	25,204,243
Stores Inventories	9,037
Capital Assets:	
Land	1,353,422
Land Improvements, Net	517,226
Buildings, Net	37,583,797
Equipment, Net	1,069,260
Work in Progress	23,517
Total Assets	<u>81,190,853</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>	
Deferred Expenses	308,109
Deferred Outflows of Resources - Pensions	10,155,143
Total Deferred Outflows of Resources	<u>10,463,252</u>
<b>LIABILITIES:</b>	
Accounts Payable	12,628,125
Unearned Revenue	367,965
Noncurrent Liabilities:	
Net Pension Liability	46,418,227
Total OPEB Liability	19,672,663
Due within one year	805,139
Due in more than one year	19,505,418
Total Liabilities	<u>99,397,537</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>	
Deferred Inflows of Resources - Pensions	1,841,428
Total Deferred Inflows of Resources	<u>1,841,428</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	20,474,219
Restricted For:	
Federal and State Programs	6,434,937
Capital Projects	58,979
Unrestricted	(36,552,995)
Total Net Position	<u>\$ (9,584,860)</u>

The accompanying notes are an integral part of this statement.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>PRIMARY GOVERNMENT:</b>				
Governmental Activities:				
Instruction	\$ 19,526,597	\$ 2,452,132	\$ 10,885,701	\$ (6,188,764)
Instruction-Related Services	8,671,662	1,064,407	4,355,878	(3,251,377)
Pupil Services	6,354,172	854,241	3,306,685	(2,193,246)
Ancillary Services	774	--	--	(774)
Community Services	888,171	64,488	695,432	(128,251)
Enterprise	7,465	(4,142)	(15,470)	(27,077)
General Administration	7,596,574	1,059,162	4,164,986	(2,372,426)
Plant Services	4,698,729	464,518	2,124,749	(2,109,462)
Other Outgo	15,632,373	--	15,616,723	(15,650)
Interest on Long-Term Obligations	1,318,536	--	--	(1,318,536)
Total Governmental Activities	<u>64,695,053</u>	<u>5,954,806</u>	<u>41,134,684</u>	<u>(17,605,563)</u>
Total Primary Government	<u>\$ 64,695,053</u>	<u>\$ 5,954,806</u>	<u>\$ 41,134,684</u>	<u>(17,605,563)</u>
General Revenues:				
LCFF Sources				17,709,997
Federal Revenues				824,613
State Revenues				204,535
Local Revenues				3,445,772
Total General Revenues				<u>22,184,917</u>
Change in Net Position				4,579,354
Net Position - Beginning				<u>(14,164,214)</u>
Net Position - Ending				<u>\$ (9,584,860)</u>

The accompanying notes are an integral part of this statement.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2021

	General Fund	Special Education Pass-Through	Other Governmental Funds	Total Governmental Funds
<b>ASSETS:</b>				
Cash in County Treasury	\$ 12,691,350	\$ 552,703	\$ 2,184,153	\$ 15,428,206
Cash on Hand and in Banks	15	--	--	15
Cash in Revolving Fund	2,130	--	--	2,130
Accounts Receivable	14,857,582	9,371,013	975,648	25,204,243
Due from Other Funds	778	--	849,870	850,648
Stores Inventories	9,037	--	--	9,037
Total Assets	<u>27,560,892</u>	<u>9,923,716</u>	<u>4,009,671</u>	<u>41,494,279</u>
<b>LIABILITIES AND FUND BALANCE:</b>				
Liabilities:				
Accounts Payable	\$ 2,587,284	\$ 9,790,409	\$ 74,071	\$ 12,451,764
Due to Other Funds	849,870	--	778	850,648
Unearned Revenue	367,659	--	306	367,965
Total Liabilities	<u>3,804,813</u>	<u>9,790,409</u>	<u>75,155</u>	<u>13,670,377</u>
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	2,130	--	--	2,130
Stores Inventories	9,037	--	--	9,037
Restricted Fund Balances	8,996,105	133,307	457,208	9,586,620
Committed Fund Balances	1,964	--	--	1,964
Assigned Fund Balances	7,688,720	--	3,477,308	11,166,028
Unassigned:				
Reserve for Economic Uncertainty	1,105,311	--	--	1,105,311
Other Unassigned	5,952,812	--	--	5,952,812
Total Fund Balance	<u>23,756,079</u>	<u>133,307</u>	<u>3,934,516</u>	<u>27,823,902</u>
Total Liabilities and Fund Balances	<u>\$ 27,560,892</u>	<u>\$ 9,923,716</u>	<u>\$ 4,009,671</u>	<u>\$ 41,494,279</u>

The accompanying notes are an integral part of this statement.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

Total fund balances - governmental funds balance sheet	\$ 27,823,902
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	40,547,222
Payables for capital leases which are not due in the current period are not reported in the funds.	(118,970)
Payables for bond interest which are not due in the current period are not reported in the funds.	(176,361)
Payables for notes which are not due in the current period are not reported in the funds.	(19,954,033)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(237,554)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	308,109
Recognition of the Superintendent of Schools's proportionate share of the net pension liability is not reported in the funds.	(46,418,227)
Deferred Resource Inflows related to the pension plans are not reported in the funds.	(1,841,428)
Deferred Resource Outflows related to the pension plans are not reported in the funds.	10,155,143
Recognition of the Superintendent of Schools's proportionate share of the net OPEB liability is not reported in the funds.	<u>(19,672,663)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ (9,584,860)</u>

The accompanying notes are an integral part of this statement.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Special Education Pass-Through	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
LCFF Sources:				
State Apportionment or State Aid	\$ 3,275,573	\$ --	\$ 2,514,845	\$ 5,790,418
Education Protection Account Funds	19,150	--	1,387,035	1,406,185
Local Sources	9,928,134	--	585,260	10,513,394
Federal Revenue	8,405,099	6,007,309	596,489	15,008,897
Other State Revenue	11,765,494	9,609,414	2,800,725	24,175,633
Other Local Revenue	12,084,151	--	152,822	12,236,973
Total Revenues	<u>45,477,601</u>	<u>15,616,723</u>	<u>8,037,176</u>	<u>69,131,500</u>
<b>Expenditures:</b>				
Current:				
Instruction	13,853,864	--	3,862,304	17,716,168
Instruction - Related Services	6,562,255	--	1,264,309	7,826,564
Pupil Services	5,280,507	--	411,128	5,691,635
Ancillary Services	774	--	--	774
Community Services	358,564	--	479,905	838,469
Enterprise	(25,759)	--	--	(25,759)
General Administration	6,578,545	--	331,009	6,909,554
Plant Services	2,608,477	--	851,513	3,459,990
Other Outgo	1,250	15,498,342	132,781	15,632,373
Capital Outlay	381,047	--	44,194	425,241
Debt Service:				
Principal	536,522	--	--	536,522
Interest	707,652	--	--	707,652
Total Expenditures	<u>36,843,698</u>	<u>15,498,342</u>	<u>7,377,143</u>	<u>59,719,183</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,633,903</u>	<u>118,381</u>	<u>660,033</u>	<u>9,412,317</u>
Other Financing Sources (Uses):				
Transfers In	23,132	--	64	23,196
Transfers Out	(64)	--	(23,132)	(23,196)
Total Other Financing Sources (Uses)	<u>23,068</u>	<u>--</u>	<u>(23,068)</u>	<u>--</u>
Net Change in Fund Balance	8,656,971	118,381	636,965	9,412,317
Fund Balance, July 1	15,099,108	14,926	3,297,551	18,411,585
Fund Balance, June 30	<u>\$ 23,756,079</u>	<u>\$ 133,307</u>	<u>\$ 3,934,516</u>	<u>\$ 27,823,902</u>

The accompanying notes are an integral part of this statement.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Net change in fund balances - total governmental funds	\$ 9,412,317
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	439,436
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,531,549)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(1,369)
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	(616,220)
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	115,861
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	420,661
(Increase) decrease in accrued interest from beginning of period to end of period.	5,336
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	34,142
Implementing GASB 68 required certain expenditures to be de-expended and recorded as DRO.	4,247,698
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(7,054,897)
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	(892,062)
	<u>4,579,354</u>
Change in net position of governmental activities - Statement of Activities	\$ <u>4,579,354</u>

The accompanying notes are an integral part of this statement.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2021

	<u>Custodial Fund</u>
	<u>Warrant/ Pass-through Fund</u>
<b>ASSETS:</b>	
Cash in County Treasury	\$ 2,177,282
Accounts Receivable	47,519
Total Assets	<u>2,224,801</u>
<b>LIABILITIES:</b>	
Due to Student Groups/Other Agencies	<u>2,224,801</u>
Total Liabilities	<u>2,224,801</u>
<b>NET POSITION:</b>	
Restricted for Other Purposes	\$ --
Total Net Position	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2021

	<u>Custodial Funds</u>	<u>Warrant/ Pass-Through Fund</u>
<b>ADDITIONS:</b>		
Funds Collected for Others	\$ 109,972,159	
Total Additions	<u>109,972,159</u>	
<b>DEDUCTIONS:</b>		
Funds Distributed for Others	(109,972,159)	
Total Deductions	<u>(109,972,159)</u>	
<b>Change in Fiduciary Net Position</b>	--	
Net Position-Beginning of the Year	--	
Net Position-End of the Year	<u>\$ --</u>	

The accompanying notes are an integral part of this statement.



**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2021

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

The Superintendent of Schools' combined financial statements include the accounts of all its operations. The Superintendent of Schools evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the Superintendent of Schools reporting entity, as set forth in GASB Statement No. 14 (as amended), *The Financial Reporting Entity*, include whether:

- the organization is legally separate organization (can sue and be sued in its name) for which the primary government is financially accountable.
- the Superintendent of Schools holds the corporate powers of the organization
- the Superintendent of Schools appoints a voting majority of the organization's board
- the Superintendent of Schools is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Superintendent of Schools
- there is fiscal dependency by the organization on the Superintendent of Schools

The Superintendent of Schools also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the Superintendent of Schools to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the Superintendent of Schools, its component units or its constituents; and 2) The Superintendent of Schools or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the Superintendent of Schools.

Based on these criteria, the Superintendent of Schools has no component units. Additionally, the Superintendent of Schools is not a component unit of any other reporting entity as defined by the GASB Statement.

2. Basis of Presentation, Basis of Accounting

a. Change in Accounting Principle

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all State and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

The provisions of this Statement have been implemented as of June 30, 2021. As a result of implementation of this Statement, the Superintendent of Schools reports a new fund, the Warrant/Pass-Through Fund in the Statement of Fiduciary Net Position and Statement of Changes in the Fiduciary Net Position.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
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b. Basis of Presentation

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

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

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

The Superintendent of Schools reports the following major governmental funds:

**General Fund.** This is the Superintendent of Schools' primary operating fund. It is used to account for and report all financial resources not accounted for and reported for in another fund.

**Special Education Pass-Through Fund.** This fund is used by the Administrative Unit (the Superintendent of Schools) of a multi-LEA Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member LEAs.

The Superintendent of Schools reports the following non-major governmental funds:

*Special Revenue Funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The following special revenue funds are utilized by the Superintendent of Schools:

- The Charter School is used to separately report the activities of charter schools not included in the General Fund.
- The Child Development Fund is used to account separately for Federal, State and local revenues to operate Child Development Programs.
- The Forest Reserve Fund exists primarily to account separately for federal forest reserve monies received by county offices of education for distribution to school districts and community college districts.

*Capital Projects Funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The Superintendent of Schools maintains the following capital projects funds:

- County School Facilities Fund. This fund was established to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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In addition, the Superintendent of Schools reports the following fund types:

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

- The Custodial Fund is used to account for resources in which the Superintendent of School's role is purely custodial, such as the receipt and remittance of fiduciary resources to individuals or other governments. All assets reported in a custodial are offset by a corresponding liability to the party on whose behalf the are held.

c. Measurement Focus, Basis of Accounting

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

**Governmental Fund Financial Statements:** Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Superintendent of Schools considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

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

3. Encumbrances

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

4. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all government funds. By state law, the Superintendent of Schools Board of Trustees must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The Superintendent of Schools Board of Trustees satisfied these requirements.

These budgets are revised by the Superintendent of Schools' Board of Trustees and Superintendent of Schools Superintendent during the year to give consideration to unanticipated income and expenditures.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
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Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The Superintendent of Schools employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code.

5. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances

a. Deposits and Investments

Cash balances held in banks and in revolving funds are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the Superintendent of Schools maintains substantially all of its cash in the Madera County Treasury. The County pools these funds with those of other entities in the County and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the County are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with Madera County Treasury was not available.

b. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

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

c. Capital Assets

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

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	25 - 50
Land Improvements	20
Vehicles	2 - 15
Office Equipment	3 - 15
Computer Equipment	3 - 15

d. Receivable and Payable Balances

The Superintendent of Schools has provided detail of the receivable balances in Note F. The Superintendent of Schools believes that sufficient detail of payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates the payable balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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e. Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Superintendent of Schools. The liability, if any, is recognized in the noncurrent liabilities - due within one year.

A percentage of Accumulated Sick Leave benefits are recognized as liabilities of the Superintendent of Schools. The Superintendent of Schools' policy is to record sick leave as an operating expense in the period taken and a percentage of the unused portion depending on length of service will vest and be payable upon retirement.

f. Unearned Revenue

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

g. Long-Term Obligation

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts as well as issuance costs are deferred and amortized over the life of the bonds using the effective-interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental funds recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of the debt issued, premiums, or discounts is reported as other financial sources/uses. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from actual debt proceeds are reported as debt service expenditures.

h. Interfund Activity

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

i. Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County of Madera bills and collects the taxes for the Superintendent of Schools.

j. Deferred Outflows/Inflows of Resources

Deferred outflows of resources is a consumption of net assets or position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net assets or net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
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k. Fund Balances

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balance is classified as non-spendable, restricted, committed, assigned or unassigned. Following are descriptions of fund classifications used by the Superintendent of Schools:

*Non-spendable fund balance* includes items that cannot be spent. This includes activity that is not in a spendable form (inventories, prepaid amounts, long-term portion of loans/notes receivable, or property held for resale unless the proceeds are restricted, committed, or assigned) and activity that is legally or contractually required to remain intact, such as a principal balance in a permanent fund.

*Restricted fund balance* includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

*Committed fund balance* includes amounts that can be used only for the specific purposes pursuant to constraints imposed by a formal action of the Board, the Superintendent of Schools' highest level of decision-making authority. This formal action is the Board's resolution or majority vote.

*Assigned fund balance* includes amounts that are constrained by the Superintendent of Schools' intent to be used for a specific purpose, but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not restricted or committed. Assignments of fund balance are created by the Chief Business Official of the Madera County Superintendent of Schools pursuant to authorization established by Board Policy 3122.

*Unassigned fund balance* is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it may be necessary to report a negative unassigned fund balance.

When expenditures/expenses are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) resources are available, it is the Superintendent of Schools general policy to use restricted resources first. When expenditures/expenses are incurred for purposes for which unrestricted (committed, assigned, and unassigned) resources are available, and amount in any of these unrestricted classifications could be used, it is the Superintendent of Schools' general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

Consistent with the Criteria and Standards for fiscal solvency adopted by the State Board of Education, the Superintendent of Schools maintains a Reserve for Economic Uncertainties to safeguard the Superintendent of Schools' financial stability. The minimum recommended reserve for an Superintendent of Schools of this size is a minimum of three percent of budgeted general fund expenditures and other financing uses. The Superintendent of Schools' policy is to maintain the reserve at three percent.

l. Pensions

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

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
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GASB 68 requires that the reported results must pertain to liability and asset information within certain defined time frames. For this report, the following time frames are used:

Valuation Date (VD)	June 30, 2019
Measurement Date (MD)	June 30, 2020
Measurement Period (MP)	July 1, 2019 to June 30, 2020

m. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the Superintendent of Schools' single-employer defined benefit OPEB Plan ("the Plan") have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

n. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

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

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

2. Deficit Fund Balance or Fund Net Position of Individual Funds

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

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

C. Excess of Expenditures over Appropriations

As of June 30, 2021, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund:	
Employee Benefits	\$ 1,002,669
Services and Other Operating Expenditures	99,701
Debt Service:	
Interest	74,208

The Superintendent of Schools' General Fund incurred additional expenditures in Employee Benefits related to the STRS on-behalf entry, in Services and Other Operating Expenditures related to the E-rate gross up entry and increase to Routine Restricted Maintenance, and in Debt Service-Interest for the reclassification of interest paid during the year.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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D. Cash and Investments

Summary of Cash and Investments

Cash and investments at June 30, 2021 are classified in the accompanying financial statements as follows:

Statement of Net Position:

Governmental Activities:

Cash in County Treasury	\$ 15,428,206
Cash on Hand	15
Cash in Revolving Fund	2,130
Total	<u>15,430,351</u>

Fiduciary Funds:

Cash in County Treasury	<u>2,177,282</u>
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Grand Total Cash and Investments	<u><u>\$ 17,607,633</u></u>
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Cash and investments as of June 30, 2021 consist of the following:

Deposits on Hand	\$ 15
Deposits with Financial Institutions	2,130
Deposits with County Treasury	17,605,488
Total Cash and Investments	<u><u>\$ 17,607,633</u></u>

Cash in County Treasury

In accordance with Education Code Section 41001, the Superintendent of Schools maintains substantially all of its cash in the Madera County Treasury as part of the common investment pool (the Superintendent of Schools' portion was \$17,605,488 as of June 30, 2021). The Superintendent of Schools is considered to be an involuntary participant in an external investment pool. The fair value of the Superintendent of Schools' portion of this pool as of June 30, 2021, as provided by the pool sponsor, was \$17,555,814. Assumptions made in determining the fair value of the Superintendent of Schools' pooled investment portfolios are available from the County Treasurer. The County is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The amount recorded on these financial statements is the balance available for withdrawal based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Cash in Banks and in Revolving Fund

Cash balances held in financial institutions including cash in banks and in the revolving fund (\$2,130) are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). All cash held by the financial institution is fully insured or collateralized.

Investment Accounting Policy

The Superintendent of Schools is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The Superintendent of Schools general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.



**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
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The Superintendent of Schools' investments in external investment pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The Superintendent of Schools' investment policy does not contain any specific provisions intended to limit the Superintendent of Schools' exposure to interest rate risk, credit risk, and concentration of credit risk.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Concentration of Credit Risk

The investment policy of the Superintendent of Schools contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The Superintendent of Schools has no investments.

Custodial Credit Risk

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

None of the Superintendent of Schools' deposits with financial institutions are in excess of federal depository insurance limits.

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

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

**E. Fair Value**

The Superintendent of Schools categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure as asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical of similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 – Unobservable inputs should be developed using the best information available under the circumstances, which might include the Superintendent of Schools own data. The Superintendent of Schools should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the Superintendent of Schools are not available to other market participants.

Uncategorized – Cash in County Treasury (Investments in county treasury) in the Madera County Treasury Investment Pool are not measured using the input levels above because the Superintendent of Schools transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The Superintendent of Schools fair value measurements at June 30, 2021 were as follows:

	<u>Uncategorized</u>	<u>Total</u>
Cash in County Treasury (Investments in county treasury)	<u>\$ 17,605,488</u>	<u>\$ 17,605,488</u>

**F. Accounts Receivable**

Accounts receivable as of June 30, 2021, consist of the following:

	<u>General Fund</u>	<u>Special Education Pass-Through</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Apportionment	\$ 1,709,352	\$ -	\$ 469,847	\$ 2,179,199
Federal Government:				
Federal Programs	5,493,844	6,007,309	195,606	11,696,759
State Government:				
Categorical Aid Programs	1,289,156	3,353,013	251,919	4,894,088
Lottery	25,960	-	17,936	43,896
Other	-	10,691	-	10,691
Total State Government	1,315,116	3,363,704	269,855	4,948,675
Local Government:				
Other	6,337,429	-	39,856	6,377,285
Miscellaneous	1,841	-	484	2,325
Totals	<u>\$ 14,857,582</u>	<u>\$ 9,371,013</u>	<u>\$ 975,648</u>	<u>\$ 25,204,243</u>

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
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**YEAR ENDED JUNE 30, 2021**

**G. Capital Assets**

Capital asset activity for the period ended June 30, 2021, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,353,422	\$ -	\$ -	\$ 1,353,422
Work in progress	3,593,862	100,624	3,670,969	23,517
Total capital assets not being depreciated	<u>4,947,284</u>	<u>100,624</u>	<u>3,670,969</u>	<u>1,376,939</u>
Capital assets being depreciated:				
Buildings	45,444,099	3,835,747	-	49,279,846
Land Improvements	994,803	-	-	994,803
Equipment	4,371,789	174,034	50,835	4,494,988
Total capital assets being depreciated	<u>50,810,691</u>	<u>4,009,781</u>	<u>50,835</u>	<u>54,769,637</u>
Less accumulated depreciation for:				
Buildings	10,610,290	1,085,759	-	11,696,049
Land Improvements	437,586	39,991	-	477,577
Equipment	3,069,395	405,799	49,466	3,425,728
Total accumulated depreciation	<u>14,117,271</u>	<u>1,531,549</u>	<u>49,466</u>	<u>15,599,354</u>
Total capital assets being depreciated, net	<u>36,693,420</u>	<u>2,478,232</u>	<u>1,369</u>	<u>39,170,283</u>
Governmental activities capital assets, net	<u>\$ 41,640,704</u>	<u>\$ 2,578,856</u>	<u>\$ 3,672,338</u>	<u>\$ 40,547,222</u>

Depreciation was charged to functions as follows:

Instruction	\$ 81,161
Instruction-Related Services	29,290
Pupil Services	190,067
Enterprise	33,224
General Administration	58,974
Plant Services	1,138,833
	<u>\$ 1,531,549</u>

**H. Interfund Balances and Activities**

**1. Due To and From Other Funds**

Balances due to and due from other funds at June 30, 2021, consisted of the following:

<u>Due To Other Fund</u>	<u>Due From Other Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Charter School Fund	\$ 849,870	LCFF transfers and PPE storage charges for CTE Building.
Charter School Fund	General Fund	778	For postage and to correct expenses to PTC.
		<u>\$ 850,648</u>	

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

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
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2. Transfers To and From Other Funds

Transfers in to and out from other funds at June 30, 2021, consisted of the following:

<u>Transfers Out From</u>	<u>Transfers In To</u>	<u>Amount</u>	<u>Reason</u>
Forest Reserve Fund	General Fund	\$ 23,132	Forest reserve transfer.
General Fund	Child Development Fund	64	CCTR 2021 contribution and 4th quarter indirect costs.
		<u>\$ 23,196</u>	

I. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the period ended June 30, 2021, are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Compensated Absences	\$ 271,696	\$ -	\$ 34,142	\$ 237,554	\$ 237,554
Direct Borrowings:					
Certificates of Participation	20,374,694	-	420,661	19,954,033	448,615
Capital Leases	234,831	-	115,861	118,970	118,970
Totals	<u>\$ 20,881,221</u>	<u>\$ -</u>	<u>\$ 570,664</u>	<u>\$ 20,310,557</u>	<u>\$ 805,139</u>

The funds typically used to liquidate Other Long-Term Liabilities in the past are as follows:

<u>Liability</u>	<u>Activity Type</u>	<u>Fund</u>
Compensated absences	Governmental	General

2. Certificates of Participation

On November 1, 2016 the County issued \$16,200,000 in certificates of participation with interest rates ranging between 2.00% and 4.00% to prepay the \$14,215,000 of its outstanding 2011 certificates of participation and pay the costs incurred in connection with the execution and delivery of the certificates. The County deposited the net proceeds along with the cash with fiscal agent balance of the 2011 certificates of participation in an irrevocable trust to provide for all future debt service on the refunded 2011 certificates. As a result, the 2011 certificates of participation is considered defeased and the County has removed the liability from its accounts. At June 30, 2021, the principal balance outstanding on the refunded certificate was \$13,625,000.

On the Government-Wide statements, the defeasance of the certificates of participation resulted in a deferred outflow of resources of \$3,081,099 and is being amortized as a component of interest expense over the life of the old certificates. The unamortized balance at June 30, 2021 was \$308,109.

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On August 1, 2018 the Superintendent of Schools issued \$4,982,208 in certificates of participation with interest rates at 3.775% to (1) refinance the Capital Lease Obligation entered into in October of 2014 for the acquisition of the Early Education Center used for the Preschool Program, and (2) to finance a portion of the costs of construction of the Career and Technical Education Facility, and the acquisition and relocation of portable classrooms for Early Childhood Education use, and pay the costs incurred in connection with the execution and delivery of the certificates.

The outstanding certificates of participation debt of the Superintendent of Schools as of June 30, 2021, are:

Date of Issue	Interest Rate%	Maturity Date	Original Issue	Outstanding July 1, 2020	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2021
2016	2.00-4.00	2042	\$ 16,200,000	\$ 15,595,000	\$ -	\$ 210,000	\$ 15,385,000
2018	3.775	2039	4,982,208	4,779,694	-	210,661	4,569,033
			<u>\$ 21,182,208</u>	<u>\$ 20,374,694</u>	<u>\$ -</u>	<u>\$ 420,661</u>	<u>\$ 19,954,033</u>

The certificates mature as follows:

**2016 Certificates of Participation**

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2022	\$ 230,000	\$ 525,381	\$ 755,381
2023	380,000	520,981	900,981
2024	410,000	511,081	921,081
2025	445,000	495,281	940,281
2026	480,000	478,181	958,181
2027-2031	2,995,000	1,980,106	4,975,106
2032-2036	4,030,000	1,422,244	5,452,244
2037-2041	5,200,000	675,316	5,875,316
2042	1,215,000	21,263	1,236,263
Totals	<u>\$ 15,385,000</u>	<u>\$6,629,834</u>	<u>\$ 22,014,834</u>

**2018 Certificates of Participation**

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2022	\$ 218,615	\$ 176,040	\$ 394,655
2023	226,869	168,086	394,955
2024	235,027	159,831	394,858
2025	244,312	151,674	395,986
2026	253,540	142,388	395,928
2027-2031	1,329,396	516,543	1,845,939
2032-2036	1,213,414	282,268	1,495,682
2037-2039	847,860	49,553	897,413
Totals	<u>\$ 4,569,033</u>	<u>\$ 1,646,383</u>	<u>\$ 6,215,416</u>

During the year, the Superintendent of Schools made payments on Certificates of Participation of \$1,122,018, including interest of \$701,357.

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3. Capital Leases

In September 2015 the Superintendent of Schools entered into a lease agreement for \$789,233 to finance the purchase of a fleet of buses for the Special Education Program at an interest rate of 2.68%. Future minimum lease payments are as follows:

Year Ended June 30,	Lease Payments
2022	\$ 122,156
Total Minimum Lease Payments	\$ 122,156
Amount Representing Interest	3,186
Present Value of Net Minimum Lease Payments	<u>\$ 118,970</u>

The Superintendent of Schools received \$122,156 in sublease revenue for the bus lease from Member Districts and will continue to receive sublease rental revenue on this lease for the remaining term of the lease. The Superintendent of Schools will not pay any contingent rentals associated with this lease.

During the year, the Superintendent of Schools made payments on the capital lease of \$122,156 of which \$6,295 represents interest.

J. Commitments Under Noncapitalized Leases

The Superintendent of Schools has entered into various leases for a postage printer and copiers with lease terms in excess of one year. The agreements do not contain a purchase option. The agreements contain a termination clause providing for cancellation after a specified number of days written notice to lessors, but it is unlikely that the Superintendent of Schools will cancel any of the agreements prior to the expiration date. Future minimum lease payments under these agreements are as follows:

Year Ended June 30,	Lease Payments
2022	\$ 38,190
2023	4,357
2024	4,357
2025	4,357
2026	2,178
Total	<u>\$ 53,439</u>

The Superintendent of Schools will receive no sublease rental revenues nor pay any contingent rentals for these properties.

The Superintendent of Schools paid \$42,485 for these leases during the year ended June 30, 2021.

K. Detail of Fund Balance Classifications

Details of assigned and committed Fund Balances are as follows:

	General Fund	Other Governmental Funds
Assigned for:		
Post-Employment Benefits	\$ 6,253,100	\$ -
LCAP Oversight	54,368	-
Differentiated Assistance	1,381,252	-
Charter Schools	-	3,477,308
Total Assigned	<u>\$ 7,688,720</u>	<u>\$ 3,477,308</u>
Committed for Deferred Maintenance	<u>\$ 1,964</u>	<u>\$ -</u>

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L. Joint Ventures (Joint Powers Agreements)

The Superintendent of Schools participates in joint ventures under joint powers agreements (JPAs) with the Self-Insured Schools of California I, and the Self-Insured Schools of California II. The relationship between the Superintendent of Schools and the JPAs is such that none of the JPAs is a component unit of the Superintendent of Schools for financial reporting purposes.

Condensed audited financial information for the above JPAs (the most current information available) can be obtained through each respective authority.

Self-Insured Schools of California I (SISC I)

SISC I arrange for and provide workers' compensation insurance for its members. SISC I is governed by a Board consisting of a representative from each member. The Board controls the operations of SISC I, including the selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in SISC I.

Self-Insured Schools of California II (SISC II)

SISC II arranges for and provides property and liability insurance for its members. SISC II is governed by a Board consisting of a representative from each member. The Board controls the operations of SISC II, including the selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in SISC II.

Self-Insured Schools of California III (SISC III)

SISC III arranges for and provides health, dental and vision insurance for its members. SISC III is governed by a Board consisting of a representative from each member district. The Board controls the operations of SISC III, including the selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in SISC III.

M. Pension Plans

1. General Information About the Pension Plans

a. Plan Descriptions

Qualified employees are covered under cost-sharing multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

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b. Benefits Provided

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

The Plans' provisions and benefits for the measurement period ending June 30, 2020 are summarized as follows:

	CalSTRS		CalPERS	
	Before Jan. 1, 2013	After Jan. 1, 2013	Before Jan. 1, 2013	After Jan. 1, 2013
Hire Date				
Benefit Formula	2% at 60	2% at 62	2% at 55	2% at 62
Benefit Vesting Schedule	5 Years	5 Years	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	55-60	55-62	50-62	52-67
Monthly benefits, as a % of eligible compensation	1.1 - 2.4%	1.0 - 2.4%*	1.1 - 2.5%	1.0 - 2.5%

\* Amounts are limited to 120% of Social Security Wage Base.

c. Contributions – CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2021, employees hired prior to January 1, 2013 contributed 7.00%, employees hired on or after January 1, 2013 contributed 7.00% of annual pay, and the employer's contribution rate is 20.70% of annual payroll. Superintendent of Schools contributions to the pension plan were \$2,460,676 for the year ended June 30, 2021, and equal 100% of the required contributions for the year.

d. Contributions – CalSTRS

For the year ended June 30, 2021, Section 22950 of the California Education code requires CalSTRS 2% at 60 and 2% at 62 members to contribute monthly to the system 10.25% and 10.205% of the creditable compensation, respectively, upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board have been established at 16.15% of creditable compensation. Rates are defined in Section 22950.5 through measurement period ending June 30, 2021. Beginning in the fiscal year 2021-22 and for each year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Superintendent of Schools contributions to the pension plan were \$1,787,022 for the year ended June 30, 2021, and equal 100% of the required contributions for the year.



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e. On Behalf Payments

Consistent with Section 22955.1 of the California Education Code, the State of California makes contributions to CalSTRS on behalf of employees working for the Superintendent of Schools. For the year ended June 30, 2021, the State contributed \$1,264,613 on behalf of the Superintendent of Schools to CalSTRS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures.

Accordingly, these amounts have been recorded in these financial statements.

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

As of June 30, 2021, the Superintendent of Schools reported net pension liabilities for its proportionate shares of the net pension liability of each plan. The CalSTRS net pension liability reflects a reduction for State pension support provided to the Superintendent of Schools. The amount recognized by the Superintendent of Schools as its proportionate share of the net pension liability of each plan, the related CalSTRS State support, and the total portion of the net pension liability that is associated with the Superintendent of Schools is as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>	<u>Total</u>
Superintendent of Schools' proportionate share of the net pension liability	\$ 21,270,279	\$ 25,147,948	\$ 46,418,227
State's proportionate share of the net pension liability associated with the Superintendent of Schools	<u>10,964,743</u>	<u>-</u>	<u>10,964,743</u>
Total	<u>\$ 32,235,022</u>	<u>\$ 25,147,948</u>	<u>\$ 57,382,970</u>

The Superintendent of Schools' net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plan is measured as of June 30, 2020, and the total pension liability for each Plan used to calculate the net pension liability was determined by the actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The Superintendent of Schools' proportion of the net pension liability was based on a projection of the Superintendent of Schools' long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The Superintendent of Schools' proportionate share of the net pension liability for each Plan as of June 30, 2019 and 2020 was as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
Proportion - June 30, 2019	0.021407%	0.080865%
Proportion - June 30, 2020	<u>0.021949%</u>	<u>0.081960%</u>
Change - Increase (Decrease)	<u>0.000542%</u>	<u>0.001095%</u>

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For the year ended June 30, 2021, the Superintendent of Schools recognized pension expense of \$8,462,417 and revenue of \$1,407,520 for support provided by the State. At June 30, 2021, the Superintendent of Schools reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 4,247,698	\$ -
Differences between actual and expected experience	1,284,793	599,858
Change in assumptions	2,166,372	-
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	1,427,521	1,241,570
Net difference between projected and actual earnings on plan investments	<u>1,028,759</u>	<u>-</u>
Total	<u>\$ 10,155,143</u>	<u>\$ 1,841,428</u>

\$4,247,698 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended <u>June 30</u>	
2022	\$ (931,963)
2023	(1,142,234)
2024	(1,433,076)
2025	(475,447)
2026	(15,476)
Thereafter	<u>(67,821)</u>
Total	<u>\$ (4,066,017)</u>

a. Actuarial Assumptions

The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

	<u>CalSTRS</u>	<u>CalPERS</u>
Valuation Date	June 30, 2019	June 30, 2019
Measurement Date	June 30, 2020	June 30, 2020
Actuarial Cost Method	Entry Age - Normal Cost Method	Entry Age - Normal Cost Method
Actuarial Assumptions:		
Discount Rate	7.10%	7.15%
Inflation	2.75%	2.50%
Payroll Growth	3.50%	(3)
Post Retirement Benefit Increase	(1)	(4)
Investment Rate of Return	7.10%	7.15%
Mortality	(2)	(5)

(1) CalSTRS post retirement benefit increases assumed at 2% simple for DB (annually) maintaining 85% purchasing power level for DB. Increases are not applicable for DBS/CBB.

(2) CalSTRS projects mortality by setting the projection scale equal to 110% of the ultimate improvements factor from the Mortality Improvements Scale (MP-2016) table issued by the Society of Actuaries.

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- (3) Wage growth is a component of inflation for CalPERS assumptions.
- (4) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.50% thereafter.
- (5) CalPERS mortality table was developed based on CalPERS specific data. The table includes 15 years of mortality improvement using the Society of Actuaries 90% of scale MP-2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

b. Discount Rate

The discount rate used to measure the total pension liability was 7.10% for CalSTRS and 7.15% for CalPERS. The projection of cash flows used to determine the discount rate assumed that contributions from plan members, employers, and state contributing agencies will be made at statutory contribution rates. To determine whether the Superintendent of Schools' bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the Superintendent of Schools' bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from CalSTRS and CalPERS websites.

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expenses. The investment return assumption used in the accounting valuations is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review all actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. The last ALM completed by CalSTRS was conducted in 2015. CalSTRS is in process of completing the next ALM and expects to complete the process by November 2019. CalPERS completed their ALM in 2018 with new policies in effect on July 1, 2018. Both CalSTRS and CalPERS conduct new ALM's every four years.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return and arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest quarter of one percent.

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The tables below reflect the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

CalPERS

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return (Years 1-10)(1)</u>	<u>Real Return (Years 11+)(2)</u>
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	-	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	-	-0.92%
	<u>100.00%</u>		

(1) An expected inflation of 2.0% used for this period

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

CalSTRS

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Global Equity	42.00%	4.80%
Real Estate	15.00%	3.60%
Private Equity	13.00%	6.30%
Fixed Income	12.00%	1.30%
Risk Mitigating Strategies	10.00%	1.80%
Inflation Sensitive	6.00%	3.30%
Cash/Liquidity	2.00%	-0.40%
	<u>100.00%</u>	

\* 20-year average

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

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

	<u>CalSTRS</u>	<u>CalPERS</u>
1% Decrease	6.10%	6.15%
Net Pension Liability	\$ 32,136,429	\$ 36,154,761
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 21,270,279	\$ 25,147,948
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 12,298,742	\$ 16,012,846

d. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports.

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N. Post-Employment Benefits Other than Pension Benefits

1. General Information about the OPEB Plan

Plan Description

The Superintendent of Schools provides life-time post-employment health care benefits to eligible employees who retire from the Superintendent of Schools on or after attaining the minimum age of 50 under the PERS or age 55 with at least 20 years of service under the STRS. Employees hired prior to 1979-80 fiscal year are not subject to the 20 year service requirement. Employees hired on or after April 15, 1990 are not eligible to receive health care benefits. The plan is a single-employer defined benefit OPEB plan administered by the Superintendent of Schools' board of directors. Authority to establish and amend the benefit terms and financing requirements lies with the Superintendent of Schools' board of directors. No assets are accumulated in a trust that meets the criteria in paragraph 4 of the GASB 75 statement.

Employees Covered by Benefit Terms

As of June 30, 2021, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	67
Inactive Employees Entitled to But Not Yet Receiving Benefits	-
Participating Active Employees	<u>10</u>
Total Number of participants	<u><u>77</u></u>

Contributions

The contribution requirements of OPEB Plan members and the Superintendent of Schools are established and may be amended through negotiations between the Superintendent of Schools and the respective bargaining units. The voluntary contribution is based on projected pay-as-you-go financing requirements. For the fiscal year ended June 30, 2021, the Superintendent of Schools contributed \$834,766 to the Plan, of which \$834,766 was used for current premiums.

An actuarially determined contribution was not calculated for OPEB for the fiscal year, therefore a 10-year schedule is not presented in the required supplementary information.

2. Total OPEB Liability

The Superintendent of Schools' total OPEB liability of \$19,672,663 was measured as of June 30, 2021 and was determined by an actuarial valuation date of July 1, 2019.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation	3.00 percent
Salary Increases	3.00 percent, average, including inflation
Discount Rate	1.92 percent
Healthcare Cost Trend Rates	5.80 percent decreasing to 5.00 percent

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection.

The actuarial assumptions used on the July 1, 2019 valuation were based on a review of plan experience during the period of July 1, 2017 to June 30, 2019.

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Discount Rate

The discount rate was based on the Bond Buyer 20-bond General Obligation Index. It was assumed that contributions would be sufficient to fully fund the obligation over a period not to exceed 30 years.

3. Changes in Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2020	\$ 18,780,601
Changes for the year:	
Service cost	39,621
Interest on total OPEB liability	452,427
Expected Investment Income	-
Administrative Expenses	-
Employee Contributions	-
Employee Contributions to Trust	-
Employer Contributions as Benefit Payments	-
Actual Benefit Payments from Trust	-
Actual Benefit Payments from Employer	(711,956)
Experience (Gains)/Losses from Expected Minus Actual Benefit Payments	-
Expected Balance at June 30, 2021	<u>18,560,693</u>
Experience (Gains)/Losses	-
Changes in Assumptions	1,111,970
Changes in Benefit Terms	-
Investment Gains/(Losses)	-
Other	-
Net changes	<u>892,062</u>
Balance at June 30, 2021	<u>\$ 19,672,663</u>

The discount rate of 1.92% for fiscal year ended June 30, 2021 decreased by 0.53% from the discount rate of 2.45% in the prior measurement period of June 30, 2020.

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

The following presents the total OPEB liability of the Superintendent of Schools if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	<u>District's OPEB Plan</u>
1% decrease	0.92%
Total OPEB Liability	\$ 22,096,615
Current discount rate	1.92%
Total OPEB Liability	\$ 19,672,663
1% increase	2.92%
Total OPEB Liability	\$ 17,660,287

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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

The following presents the total OPEB liability of the Superintendent of Schools if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	<u>District's OPEB Plan</u>
1% decrease Total OPEB Liability	4.80% decreasing to 4.00% \$ 17,324,536
Current healthcare cost trend rate Total OPEB Liability	5.80% decreasing to 5.00% \$ 19,672,663
1% increase Total OPEB Liability	6.80% decreasing to 6.00% \$ 22,463,748

4. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2021, the Superintendent of Schools recognized OPEB expense of \$1,604,018. As of fiscal year ended June 30, 2021, the Superintendent of Schools did not report deferred outflows of resources and deferred inflows of resources related to OPEB.

O. Commitments and Contingencies

State and Federal Allowances, Awards and Grants

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

## **Required Supplementary Information**



**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 2,583,876	\$ 3,275,573	\$ 3,275,573	\$ --
Education Protection Account Funds	14,472	19,150	19,150	--
Local Sources	9,262,947	9,928,134	9,928,134	--
Federal Revenue	7,367,318	8,405,099	8,405,099	--
Other State Revenue	9,864,820	10,762,818	11,765,494	1,002,676
Other Local Revenue	11,081,171	11,847,744	12,084,151	236,407
Total Revenues	<u>40,174,604</u>	<u>44,238,518</u>	<u>45,477,601</u>	<u>1,239,083</u>
Expenditures:				
Current:				
Certificated Salaries	10,716,638	9,861,437	9,861,437	--
Classified Salaries	10,659,912	10,161,644	10,161,641	3
Employee Benefits	9,757,245	8,385,803	9,388,472	(1,002,669)
Books And Supplies	1,044,044	1,434,951	1,426,126	8,825
Services And Other Operating Expenditures	5,415,774	4,497,922	4,597,623	(99,701)
Direct Support/Indirect Costs	(234,816)	(216,822)	(216,822)	--
Capital Outlay	187,296	389,873	381,047	8,826
Debt Service:				
Principal	536,522	610,730	536,522	74,208
Interest	707,716	633,444	707,652	(74,208)
Total Expenditures	<u>38,790,331</u>	<u>35,758,982</u>	<u>36,843,698</u>	<u>(1,084,716)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,384,273</u>	<u>8,479,536</u>	<u>8,633,903</u>	<u>154,367</u>
Other Financing Sources (Uses):				
Transfers In	400,000	23,132	23,132	--
Transfers Out	(518,775)	(64)	(64)	--
Total Other Financing Sources (Uses)	<u>(118,775)</u>	<u>23,068</u>	<u>23,068</u>	<u>--</u>
Net Change in Fund Balance	1,265,498	8,502,604	8,656,971	154,367
Fund Balance, July 1	15,098,838	15,099,108	15,099,108	--
Fund Balance, June 30	<u>\$ 16,364,336</u>	<u>\$ 23,601,712</u>	<u>\$ 23,756,079</u>	<u>\$ 154,367</u>

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

SPECIAL EDUCATION PASS-THROUGH FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Federal Revenue	\$ 5,601,117	\$ 6,200,281	\$ 6,007,309	\$ (192,972)
Other State Revenue	6,794,440	9,609,413	9,609,414	1
Total Revenues	<u>12,395,557</u>	<u>15,809,694</u>	<u>15,616,723</u>	<u>(192,971)</u>
Expenditures:				
Other Outgo	12,395,558	15,691,313	15,498,342	192,971
Total Expenditures	<u>12,395,558</u>	<u>15,691,313</u>	<u>15,498,342</u>	<u>192,971</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1)</u>	<u>118,381</u>	<u>118,381</u>	<u>--</u>
Other Financing Sources (Uses):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balance	(1)	118,381	118,381	--
Fund Balance, July 1	14,926	14,926	14,926	--
Fund Balance, June 30	<u>\$ 14,925</u>	<u>\$ 133,307</u>	<u>\$ 133,307</u>	<u>\$ --</u>

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF THE SUPERINTENDENT OF SCHOOLS' PROPORTIONATE**  
**SHARE OF THE NET PENSION LIABILITY**  
**CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS\***

	Fiscal Years**						
	2015	2016	2017	2018	2019	2020	2021
Superintendent of Schools' proportion of the net pension liability (asset)	0.023507%	0.024838%	0.021922%	0.021327%	0.022140%	0.021407%	0.021949%
Superintendent of Schools' proportionate share of the net pension liability (asset)	\$ 13,736,627	\$ 16,721,998	\$ 17,730,614	\$ 19,722,963	\$ 20,348,519	\$ 19,334,054	\$ 21,270,279
State's proportionate share of the net pension liability (asset) associated with the District	8,294,852	8,844,070	10,095,208	11,668,033	11,650,536	10,548,102	10,964,743
<b>Total</b>	<b>\$ 22,031,479</b>	<b>\$ 25,566,068</b>	<b>\$ 27,825,822</b>	<b>\$ 31,390,996</b>	<b>\$ 31,999,055</b>	<b>\$ 29,882,156</b>	<b>\$ 32,235,022</b>
Superintendent of Schools' covered-employee payroll	\$ 10,854,996	\$ 10,991,115	\$ 11,104,944	\$ 11,462,234	\$ 11,693,511	\$ 11,694,517	\$ 12,215,685
Superintendent of Schools' proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	126.55%	152.14%	159.66%	172.07%	174.02%	165.33%	174.12%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

\*\* Information presented is for the fiscal year ended on the measurement date of the net pension liability.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF THE SUPERINTENDENT OF SCHOOLS' CONTRIBUTIONS**  
**CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS\***

	Fiscal Years						
	2015	2016	2017	2018	2019	2020	2021
Contractually required contribution	\$ 976,228	\$ 1,191,658	\$ 1,441,949	\$ 1,686,993	\$ 1,904,345	\$ 2,088,923	\$ 1,787,022
Contributions in relation to the contractually required contributions	(976,228)	(1,191,658)	(1,441,949)	(1,686,993)	(1,904,345)	(2,088,923)	(1,787,022)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Superintendent of Schools' covered-employee payroll	\$ 10,991,115	\$ 11,104,944	\$ 11,462,234	\$ 11,693,511	\$ 11,694,517	\$ 12,215,685	\$ 11,067,807
Contributions as a percentage of covered-employee payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF THE SUPERINTENDENT OF SCHOOLS' PROPORTIONATE**  
**SHARE OF THE NET PENSION LIABILITY**  
**CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS\***

	Fiscal Years**						
	2015	2016	2017	2018	2019	2020	2021
Superintendent of Schools' proportion of the net pension liability (asset)	0.092456%	0.090474%	0.081744%	0.077213%	0.078719%	0.080865%	0.081960%
Superintendent of Schools' proportionate share of the net pension liability (asset)	\$ 10,496,032	\$ 13,336,029	\$ 16,144,477	\$ 18,432,801	\$ 20,989,064	\$ 23,567,587	\$ 25,147,948
Superintendent of Schools' covered-employee payroll	\$ 9,631,599	\$ 10,043,307	\$ 9,798,829	\$ 9,860,837	\$ 10,385,628	\$ 11,284,522	\$ 11,819,812
Superintendent of Schools' proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	108.97%	132.79%	164.76%	186.93%	202.10%	208.85%	212.76%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.90%	71.87%	70.85%	70.05%	70.00%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

\*\* Information presented is for the fiscal year ended on the measurement date of the net pension liability.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF THE SUPERINTENDENT OF SCHOOLS' CONTRIBUTIONS**  
**CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS\***

	Fiscal Years						
	2015	2016	2017	2018	2019	2020	2021
Contractually required contribution	\$ 1,180,935	\$ 1,160,871	\$ 1,369,473	\$ 1,613,039	\$ 2,038,181	\$ 2,330,946	\$ 2,460,676
Contributions in relation to the contractually required contribution	(1,180,935)	(1,160,871)	(1,369,473)	(1,613,039)	(2,038,181)	(2,330,946)	(2,460,676)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Superintendent of Schools' covered-employee payroll	\$ 10,043,307	\$ 9,798,829	\$ 9,860,837	\$ 10,385,628	\$ 11,284,522	\$ 11,819,812	\$ 11,887,607
Contributions as a percentage of covered-employee payroll	11.758%	11.847%	13.888%	15.531%	18.062%	19.721%	20.700%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**LAST TEN FISCAL YEARS\***

	Fiscal Year**			
	2018	2019	2020	2021
Total OPEB Liability				
Service Cost	\$ 104,004	\$ 91,094	\$ 30,401	\$ 39,621
Interest on total OPEB liability	780,096	849,144	540,193	452,427
Difference between expected and actual experience	-	-	(5,947,780)	-
Changes of assumptions	(1,544,617)	1,494,040	(620,865)	1,111,970
Benefit payments	(868,338)	(742,945)	(737,859)	(711,956)
Net change in total OPEB liability	(1,528,855)	1,691,333	(6,735,910)	892,062
Total OPEB liability - beginning	25,354,033	23,825,178	25,516,511	18,780,601
Total OPEB liability - ending	<u>\$ 23,825,178</u>	<u>\$ 25,516,511</u>	<u>\$ 18,780,601</u>	<u>\$ 19,672,663</u>
Covered-employee payroll	\$ 1,217,376	\$ 1,105,732	\$ 839,053	\$ 857,235
Total OPEB liability as a percentage of covered-employee payroll	1957.09%	2307.66%	2238.31%	2294.90%

\*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

\*\*Information presented is for the fiscal year ended on the measurement date of the total OPEB liability.

## **Supplementary Information Section**



**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**ORGANIZATION**  
**YEAR ENDED JUNE 30, 2021**

The Superintendent of Schools was established on May 16, 1893 and is comprised of an area of 2,147 square miles located in Madera County. There were no changes in the boundaries of the Superintendent of Schools during the current year. The Superintendent of Schools is currently operating special education, early childhood education, alternative education that is a court school program, a charter high school offering vocational classes, and an independent study charter academy. The Superintendent of Schools also provides business and educational support to nine districts located within Madera County and service and support to LEAs within a six county region. The Superintendent of Schools is the Administrative Unit (AU) for the two-county Madera-Mariposa Special Education Local Plan Area (SELPA).

**Board of Trustees**

<b><u>Name</u></b>	<b><u>Office</u></b>	<b><u>Term Expires</u></b>
Alfred Soares, Jr.	President	November 2022
Cathie Bustos	Vice-President	November 2024
Joe Vived	Member	November 2022
Shelley Deniz	Member	November 2024
Tammy Loveland	Member	November 2024
Brian Ramirez	Member	November 2024
Zimri Padilla	Member	November 2024

**Administration**

Cecilia A. Massetti, Ed.D.  
 County Superintendent Since January 1, 2011

Dianna Marsh  
 Associate Superintendent Ed. Services Since July 1, 2015

Julie Dewall  
 Chief Business and Administrative Services Officer Since January 1, 2020

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF CHARTER SCHOOLS**  
**YEAR ENDED JUNE 30, 2021**

<u>Charter Schools Chartered by Superintendent of Schools</u>	<u>Charter School Number</u>	<u>Included/Not Included</u>
Pioneer Technical Center	0460	Included
Madera County Independent Academy	1001	Included

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS  
PIONEER TECHNICAL CHARTER SCHOOL  
SCHEDULE OF INSTRUCTIONAL TIME  
YEAR ENDED JUNE 30, 2021**

<u>Grade Level</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Credited Per Approved J-13 A</u>	<u>Total Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
Grade 7	180	0	180	N/A	In Compliance
Grade 8	180	0	180	N/A	In Compliance
Grade 9	180	0	180	N/A	In Compliance
Grade 10	180	0	180	N/A	In Compliance
Grade 11	180	0	180	N/A	In Compliance
Grade 12	180	0	180	N/A	In Compliance

There was no classroom based average daily attendance reported during 2020-21. 100% of the ADA reported reflects independent study.

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts, including basic aid districts. This requirement does not apply to the fiscal year ending June 30, 2021.

This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**MADERA COUNTY INDEPENDENT ACADEMY**  
 SCHEDULE OF INSTRUCTIONAL TIME  
 YEAR ENDED JUNE 30, 2021

<u>Grade Level</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Credited Per Approved J-13 A</u>	<u>Total Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
TK/Kindergarten	180	0	180	N/A	In Compliance
Grade 1	180	0	180	N/A	In Compliance
Grade 2	180	0	180	N/A	In Compliance
Grade 3	180	0	180	N/A	In Compliance
Grade 4	180	0	180	N/A	In Compliance
Grade 5	180	0	180	N/A	In Compliance
Grade 6	180	0	180	N/A	In Compliance
Grade 7	180	0	180	N/A	In Compliance
Grade 8	180	0	180	N/A	In Compliance

There was no classroom based average daily attendance reported during 2020-21. 100% of the ADA reported reflects independent study.

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts, including basic aid districts. This requirement does not apply to the fiscal year ending June 30, 2021.

This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS**  
**YEAR ENDED JUNE 30, 2021**

General Fund <sup>(2)</sup>	(Budget) <sup>(1)</sup>			
	2022	2021	2020	2019
Revenues and Other Financial Sources	\$ 50,603,955	\$ 45,500,733	\$ 42,339,124	\$ 47,971,808
Expenditures	46,375,053	36,843,698	44,590,735	42,015,235
Other Uses and Transfers Out	521,977	64	-	774,989
Total Outgo	46,897,030	36,843,762	44,590,735	42,790,224
Change in Fund Balance (Deficit)	3,706,925	8,656,971	(2,251,611)	5,181,584
Ending Fund Balance	\$ 27,463,004	\$ 23,756,079	\$ 15,099,108	\$ 17,350,719
Available Reserves <sup>(3)</sup>	\$ 7,840,608	\$ 7,058,123	\$ 7,358,178	\$ 5,119,955
Available Reserves as a Percentage of Total Outgo	16.72%	19.16%	16.50%	11.97%
Total Long-Term Debt	\$ 85,596,308	\$ 86,401,447	\$ 82,563,463	\$ 88,173,212
Average daily attendance	344	360*	360	344

(1) Budget 2022 is included for analytical purposes only and has not been subjected to audit.

(2) The Deferred Maintenance Fund and The Special Reserve Fund for Post-Employment Benefits have been included due to their consolidation into the General Fund.

(3) Available reserves consist of all unassigned fund balance and all funds reserved for economic uncertainties contained within the General Fund.

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

The General Fund balance has increased by \$6,405,360 over the past two years. The fiscal year 2021-22 budget projects an increase of \$3,706,925 (15.60%). For a Superintendent of Schools of this size, the state recommends available reserves of at least 3% of total General Fund expenditures, transfers out, and other uses (total outgo).

The Superintendent of Schools has incurred an operating deficit in one of the past three years, and does not anticipate incurring an operating deficit during the 2021-22 fiscal year. Total long-term debt has decreased by \$1,771,765 over the past two years.

Average daily attendance has increased by 16 ADA over the past two years. A decrease of 16 ADA is anticipated during fiscal year 2021-22.

\*For fiscal year 2020-21, the Superintendent of Schools was funded on 2019-20 ADA, adjusted according to provisions specified in EC Section 43502, as applicable.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing/ CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Education:</b>			
Passed through California Department of Education (CDE):			
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 284,991
ESSA: Title I, Part D, Local Delinquent Programs	84.010	14357	324,517
ESSA: School Improvement Funding for LEAs	84.010	15438	301,479
ESSA: School Improvement Funding for COEs	84.010	15439	67,849
Subtotal			<u>978,836</u>
Special Education (IDEA) Cluster:			
IDEA: Basic Local Assistance Entitlement, Part B	84.027	13379	3,992,501
IDEA: Basic Local Assistance Entitlement, Part B (Pass Thru)	84.027	13379	6,004,586
IDEA: Alternate Dispute Resolution	84.027A	13007	23,518
IDEA: Mental Health Allocation Plan, Part B	84.027A	15197	377,623
IDEA: Preschool Grants, Part B	84.173	13430	155,178
IDEA: Preschool Staff Development	84.173A	13431	1,410
Subtotal - Special Education (IDEA) Cluster			<u>10,554,816</u>
IDEA: Early Intervention Grants, Part C	84.181	23761	35,989
ESSA: Education for Homeless Children and Youth	84.196	14332	86,888
ESSA: Title II, Part A, Supporting Effective Instruction	84.367	14341	9,727
ESSA: Title II, Part A, 21st Century California School Leadership Academy	84.367	15664	705,284
Subtotal			<u>715,011</u>
ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	24,335
COVID-19 - Elementary & Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	223,105
COVID-19 - Elementary & Secondary School Emergency Relief (ESSER II) Fund	84.425D	15547	161,886
COVID-19 - Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	84.425C	15517	24,822
Subtotal			<u>409,813</u>
Total passed through CDE			<u>12,805,688</u>
Total U.S. Department of Education			<u>12,805,688</u>
<b>U.S. Department of the Treasury:</b>			
Passed through California Department of Education (CDE):			
COVID-19 - Coronavirus Relief Fund (CRF): Learning Loss Mitigation	21.019	25516	1,086,300
Total U.S. Department of Treasury			<u>1,086,300</u>
<b>U.S. Department of Health and Human Services:</b>			
Direct Programs :			
Medicaid Cluster:			
Medi-Cal Billing Option	93.778	10013	61,236
Medi-Cal Administrative Activities (MAA)	93.778	10060	27,126
Subtotal - Medicaid Cluster			<u>88,362</u>
Passed Through California Department of Education (CDE):			
Child Development: Preschool Development Grant			
CCDF Cluster:			
Child Development: Local Planning Councils	93.434	15548	4,039
Child Development: Quality Improvement Activities	93.575	13946	57,659
Child Development: Quality Improvement Activities	93.575	14092	81,425
Child Development: Quality Improvement Activities - CRET	93.575	14990	44,388
Subtotal - CCDF Cluster			<u>183,472</u>
Total passed through CDE			<u>187,511</u>
Total U.S. Department of Health and Human Services			<u>275,873</u>
<b>U.S. Department of Agriculture:</b>			
Direct Programs:			
Forest Service Schools and Roads Cluster:			
Forest Reserve Funds	10.665	10044	23,132
Forest Reserve Funds (Pass Thru)	10.665	10044	131,084
Subtotal - Forest Service Schools and Roads Cluster			<u>154,216</u>
Total U.S. Department of Agriculture			<u>154,216</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 14,322,077</u>

The accompanying notes are an integral part of this schedule.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2021**

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Madera County Superintendent of Schools under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Superintendent of Schools, it is not intended to and does not present the financial position or changes in financial position of the Superintendent of Schools.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

The Superintendent of Schools has elected not to use the 10-percent de minimis indirect cost rate as allowable under the Uniform Guidance.

Reconciliation of Expenditures

Reconciliation of expenditures per schedule of federal grant activity with the federal revenue reported on the Superintendent of Schools Statement of Revenue, Expenditures, and Changes in Fund Balances - Governmental Funds follows:

Schedule of Expenditures of Federal Awards	\$ 14,322,077
Medi-Cal Administrative Activities funds received in 2020-21	670,397
Medi-Cal Administrative Activities funds spent in 2020-21	(27,126)
Child Development: Coronavirus Response and Relief Supplemental Appropriations received in 2020-21	43,548
Rounding	<u>1</u>
Federal Revenue Reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	<u><u>\$ 15,008,897</u></u>

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET**  
**REPORT WITH AUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

	<u>Noncurrent Liabilities</u>
June 30, 2021 Annual Financial and Budget Report (SACS) - Form Debt	<u>\$ 81,992,859</u>
Adjustments and Reclassifications:	
Increase (Decrease) in Total Liabilities:	
Capital Leases Payable	(60)
Net Pension Liability	3,516,586
Total OPEB Liability	<u>892,062</u>
Net Adjustments and Reclassifications	<u>4,408,588</u>
June 30, 2021 Noncurrent Liabilities	<u>\$ 86,401,447</u>

This schedule provides the information necessary to reconcile the fund balances of all funds and the total long-term liabilities as reported on the annual financial and budget report to the audited financial statements. Funds that required no adjustment are not presented.



## **Other Independent Auditor's Reports**

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

Board of Trustees  
Madera County Superintendent of Schools  
Madera, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madera County Superintendent of Schools, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Madera County Superintendent of Schools' basic financial statements, and have issued our report thereon dated January 14, 2022.

### **Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Borchardt, Corona, Faeth  
& Lykavian*

Fresno, California  
January 14, 2022

Independent Auditor's Report on State Compliance

Board of Trustees  
Madera County Superintendent of Schools  
Madera, California

**Report on State Compliance**

We have audited Madera County Superintendent of Schools', (the Superintendent of Schools') compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel that could have a direct and material effect on each of the Superintendent of Schools' state programs identified below for the fiscal year ended June 30, 2021.

**Management's Responsibility for State Compliance**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Superintendent of Schools' state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State's audit guide, *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about the Superintendent of Schools compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Superintendent of Schools compliance with those requirements.

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

<u>Compliance Requirements</u>	<u>Procedures in Audit Guide Performed?</u>
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS (EXCEPT AS NOTED):</b>	
Attendance Accounting:	
Attendance and Distance Learning (Applicable to Classroom-based Charters)	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	N/A
Instructional Time:	
School Districts (Applicable to Classroom-based Charters)	N/A
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	N/A
Classroom Teacher Salaries	N/A
Early Retirement Incentive	N/A
GANN Limit Calculation	Yes
School Accountability Report Card	Yes

**LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS (EXCEPT AS NOTED):**

K-3 Grade Span Adjustment	N/A
Apprenticeship: Related and Supplemental Instruction	N/A
Comprehensive School Safety Plan	Yes
District of Choice	N/A

**SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND  
CHARTER SCHOOLS:**

California Clean Energy Jobs Act	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes

**CHARTER SCHOOLS:**

Independent Study-Course Based	N/A
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Charter School Facility Grant Program	N/A

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

**Opinion on State Compliance**

In our opinion, Madera County Superintendent of Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its state programs for the year ended June 30, 2021.

*Borchardt, Corona, Faeth  
& Lykavian*

Fresno, California  
January 14, 2022

Independent Auditor's Report on Compliance for Each Major Federal Program  
and on Internal Control over Compliance Required by the Uniform Guidance

Board of Trustees  
Madera County Superintendent of Schools  
Madera, California

**Report on Compliance for Each Major Federal Program**

We have audited Madera County Superintendent of Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Madera County Superintendent of Schools' major federal programs for the year ended June 30, 2021. Madera County Superintendent of Schools' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Madera County Superintendent of Schools' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Madera County Superintendent of Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Madera County Superintendent of Schools' compliance.

**Opinion on Each Major Federal Program**

In our opinion, Madera County Superintendent of Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

**Report on Internal Control Over Compliance**

Management of Madera County Superintendent of Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Madera County Superintendent of Schools' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Madera County Superintendent of Schools' internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

*Borchardt, Corona, Faeth  
& Spakavian*

Fresno, California  
January 14, 2022

## **Findings and Recommendations Section**

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2021**

Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: **Unmodified**  
 Internal control over financial reporting:  
 Material weakness (es) identified? \_\_\_\_\_ Yes  X  No  
 Significant deficiency (ies) identified not considered  
 to be material weakness (es) \_\_\_\_\_ Yes  X  None reported  
 Noncompliance material to financial statements noted? \_\_\_\_\_ Yes  X  No

2. Federal Awards

Internal control over major programs:  
 Material weakness (es) identified? \_\_\_\_\_ Yes  X  No  
 Significant deficiency (ies) identified not considered  
 to be material weakness (es) \_\_\_\_\_ Yes  X  None reported  
 Type of auditor's report issued on compliance for  
 major programs: **Unmodified**  
 Any audit findings disclosed that are required to be  
 reported in accordance with Title 2 CFR 200.516(a)? \_\_\_\_\_ Yes  X  No

Identification of major programs:

<u>Federal Assistance Listing/CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.027A, 84.173, 84.173A 84.425D	Special Education (IDEA) Cluster COVID-19 – Elementary and Secondary School Emergency Relief (ESSER) Fund
84.425D	COVID-19 – Elementary and Secondary School Emergency Relief (ESSER II) Fund
21.019	COVID-19 – Coronavirus Relief Fund (CRF): Learning Loss Mitigation

Dollar threshold used to distinguish between  
 Type A and Type B programs \$750,000  
 Auditee qualified as low-risk Auditee?  X  Yes \_\_\_\_\_ No

3. State Awards

Internal control over state programs:  
 Material weakness (es) identified? \_\_\_\_\_ Yes  X  No  
 Significant deficiency (ies) identified not considered  
 to be material weakness (es) \_\_\_\_\_ Yes  X  None reported  
 Type of auditor's report issued on compliance for  
 state programs: **Unmodified**



**MADERA COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2021**

There were no findings in the current year.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**CORRECTIVE ACTION PLAN**  
**FOR THE YEAR ENDED JUNE 30, 2021**

There were no findings in the current year.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**YEAR ENDED JUNE 30, 2021**

**Finding/Recommendation: 2020 – 001 State Compliance – California Clean Energy Jobs Act #40000**

An LEA should submit to the California Energy Commission a final completion report of its project expenditures within 15 months of completion. The Superintendent of Schools completed the Enterprise Secondary School project on June 19, 2018 so the deadline for the final report was September 19, 2019. However, the District's external energy manager filed the final report on May 27, 2020.

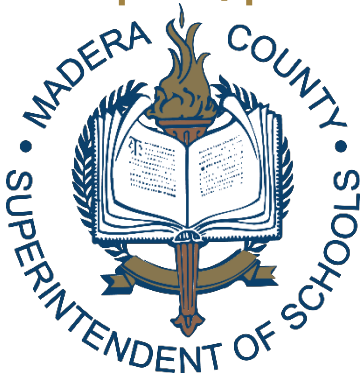
It was recommended that the Superintendent of Schools monitor program requirements when contracting with external agencies and ensure the timely filing of future completion reports.

**Current Status**

Implemented

**District Explanation if Not Implemented**

Not Applicable



**Cecilia A. Massetti, Ed.D.**  
*Superintendent of Schools*

## **Agenda Item 8.5**

### **Board of Education Action Item February 8, 2022**

**Topic:**

Consideration Revision of MCOEP 2305 and MCOEP AR 2305 Conflict of Interest Code.

**Background:**

A recent review of MCOEP 2305 Conflict of Interest Code and the administrative regulations of this policy revealed two positions that have been eliminated: Assistant Director, Information Systems and Technology Services and Coordinator, Human Resources and Credentials. The policy will be updated upon Board approval to reflect these changes.

**Financial Impact:**

None

**Resource:**

Cecilia A. Massetti, Ed.D.  
Madera County Superintendent of Schools

**Recommendation:**

It is recommended the Board approve the revisions to MCOEP 2305 and MCOEP AR 2305 Conflict of Interest Code.

**2000 ADMINISTRATIVE**

**2300 GENERAL ADMINISTRATIVE COMPLIANCE**

Conflict of Interest Code

MCOEP 2305

The Political Reform Act (Government Code Section 81000 at seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes.

The Fair Political Practices Commission (“FPPC”) has adopted a regulation (2 Cal. Code of Regs. § 18730) which contains the terms of a standard conflict of interest code which may be incorporated by reference in an agency’s code, and which may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act, following public notice and hearings.

Therefore, the terms of 2 Cal. Code of Regs. 18730 and any amendments to it duly adopted by the FPPC are hereby incorporated by reference. This regulation and the attached Appendices designating officials and employees and establishing disclosure categories shall constitute the conflict of interest code for the Madera County Superintendent of Schools Office of Education.

Individuals holding designated positions, including Board members, shall adhere to the financial disclosure requirements of the Madera County Superintendent of Schools Office of Education conflict of interest code adopted pursuant to the provisions of Government Code 87300.

Individuals holding designated positions, including board members, shall file their statements of economic interests with the Madera County Superintendent of Schools. The Superintendent or designee shall make and retain copies of all statements and make them available for public inspection and reproduction, pursuant to Government Code Section 81008. The originals shall be forwarded to the code reviewing body. For governing board members and for County Superintendent, the Madera County Board of Supervisors Chief Clerk of the Board is the filing officer.

Filing officer for designated employees of the Madera County Superintendent of Schools Office of Education is the Senior Executive Assistant/Public Information Officer, Madera County Superintendent of Schools. The code reviewing body is the Madera County Board of Supervisors.

<b>LEGAL REFERENCE</b>
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CA Code of Regulations Title 2, 18726.3 - 18730
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Adopted: April, 1992  
Revised: May 9, 2000  
Revised: October 10, 2000

Revised: May 14, 2002  
Revised: January 22, 2003  
Revised: August 10, 2004  
Revised: April 12, 2005  
Revised: January 10, 2006  
Revised: August 8, 2006  
Revised: August 12, 2008  
Revised: September 14, 2010  
Revised: August 12, 2012  
Revised: August 12, 2014  
Revised: January 10, 2017  
Revised: August 11, 2020  
Revised: April 13, 2021

## 2000 ADMINISTRATION

### 2300 – GENERAL ADMINISTRATIVE COMPLIANCE

Conflict of Interest Code

MCOEP AR 2305

The designated employees of the Madera County Superintendent of Schools (MCSOS) and the Madera County Board of Education members shall adhere to the financial disclosure requirements of the MCSOS Office of Education Conflict of Interest Code adopted pursuant to Government Code 87300. The following disclosure categories are to guide individuals in the determination of conflict.

#### Disclosure Categories

An investment, business position, interest in real property, or source of income is reportable if the business entity in which the investment or business position is held, the interest in real property, or the income or source of income may foreseeable be affected materially by any decision made or participated in by the designated employee by virtue of the employee's position.

#### Disclosure Category No. 1

- Designated employees in Category No. 1 must report all investments, business positions in, and income from sources located in or doing business in the jurisdiction. Interests in real property located in the jurisdiction, including property located within a two mile radius of the jurisdiction or of any property owned or used by the agency.

#### Disclosure Category No. 2

- Designated employees in Category No. 2 must report all investments, business positions in, and income from sources which provide services, supplies, materials, machinery or equipment of the type utilized by the agency.

Example: Purchasing Agent

#### Disclosure Category 3

- Designated employees in Category No. 3 must report all investments, business positions in, and income from sources which provide services, supplies, materials, machinery or equipment of the type utilized by the specified area of responsibility.

Example: Transportation Official

The designated positions are listed by category reflecting levels of required disclosure.

<b><u>Designated Positions</u></b>	<b><u>Disclosure Category</u></b>
Members, Board of Education	1
County Committee on School District Organization	1
County Superintendent of Schools	1
Assistant Superintendent	1
Associate Superintendent	1
Executive Director, Career Technical and Alternative Education Services	1
Executive Director, Student Programs and Services	1
Chief, Business & Administrative Services Officer	1
Chief, Information Systems and Technology Services Officer	1
Administrator, Human Resources	2
Director, Special Education Local Plan Area	2
Senior Director, Business Services	2
<del>Assistant Director, Information Systems and Technology Services</del>	<del>2</del>
<del>Coordinator, Human Resources and Credentials</del>	<del>2</del>
Coordinator, Local Education Consortium	2
Coordinator, Maintenance and Operations	2
Director, Credential and Certification Programs	2
Director, Local Control Accountability Plan (LCAP) and Strategic Planning	2
Fiscal Manager	2
Manager, Facilities, Maintenance and Operations	2
Principal	2
Program Director	2
Business Systems Project Manager	3
Coordinator, Early Learning Support Services	3
Coordinator, Mental Health Program	3
Coordinator, Student Events	3
Director Curriculum & Instruction	3
Manager	3
Program Specialist, SELPA	3
School Counselor, Career and Alternative Education Services	3
Specialist, Information Technology Services	3
Specialist, Network Services	3
Those Consultants determined to be in a “decision making” capacity by the County Superintendent of Schools	As determined by the County Superintendent of Schools

Adopted: September 14, 2010  
 Revised: August 14, 2012  
 Revised: August 12, 2014



Revised: January 10, 2017

Revised: August 14, 2018

Revised: August 11, 2020

Revised: April 13, 2021

Revised: February 8, 2022

CALIFORNIA DEPARTMENT OF EDUCATION  
**REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS**  
 FORM J-13A, REVISED DECEMBER 2017

**SECTION A: REQUEST INFORMATION**

- This form is used to obtain approval of attendance and instructional time credit pursuant to *Education Code (EC)* sections 41422, 46200, 46391, 46392 and *California Code of Regulations (CCR)*, Title 5, Section 428.
- Only schools that report Principal Apportionment average daily attendance (ADA) for the purpose of calculating a K-12 Local Control Funding Formula (LCFF) entitlement should submit this form.
- Refer to the instructions and frequently asked questions at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> for information regarding the completion of this form.

**PART I: LOCAL EDUCATIONAL AGENCY (LEA)**

LEA NAME: <b>Madera County Superintendent of Schools</b>		COUNTY CODE: <b>20</b>	DISTRICT CODE: <b>10207</b>	CHARTER NUMBER (IF APPLICABLE):
LEA SUPERINTENDENT OR ADMINISTRATOR NAME: <b>Cecilia A. Massetti</b>			FISCAL YEAR: <b>2021-2022</b>	
ADDRESS: <b>1105 South Madera Avenue</b>			COUNTY NAME: <b>Madera</b>	
CITY: <b>Madera</b>		STATE: <b>CA</b>	ZIP CODE: <b>93637</b>	
CONTACT NAME: <b>Leticia Gallegos</b>	TITLE: <b>Fiscal Manager</b>	PHONE: <b>559-662-6253</b>	E-MAIL: <b>lgallegos@mcsos.org</b>	

**PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST** (Choose only one LEA type):

<input type="checkbox"/> <b>SCHOOL DISTRICT</b> Choose one of the following: <input type="checkbox"/> All district school sites <input type="checkbox"/> Select district school sites	<input checked="" type="checkbox"/> <b>COUNTY OFFICE OF EDUCATION (COE)</b> Choose one of the following: <input type="checkbox"/> All COE school sites <input checked="" type="checkbox"/> Select COE school sites	<input type="checkbox"/> <b>CHARTER SCHOOL</b>
--	---	--

**PART III: CONDITION(S) APPLICABLE TO THIS REQUEST:**

**SCHOOL CLOSURE:** When one or more schools were closed because of conditions described in *EC* Section 41422. LCFF apportionments should be maintained and instructional time credited in Section B for the school(s) without regard to the fact that the school(s) were closed on the dates listed, due to the nature of the emergency. Approval of this request authorizes the LEA to disregard these days in the computation of ADA (per *EC* Section 41422) without applicable penalty and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to *EC* Section 46200, et seq.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

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**MATERIAL DECREASE:** When one or more schools were kept open but experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. Material decrease requests that include all school sites within the school district must demonstrate that the school district as a whole experienced a material decrease in attendance. Material decrease requests for one or more but not all sites within the school district must show that each site included in the request experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. The request for substitution of estimated days of attendance for actual days of attendance is in accordance with the provisions of *EC* Section 46392. Approval of this request will authorize use of the estimated days of attendance in the computation of LCFF apportionments for the described school(s) and dates in Section C during which school attendance was materially decreased due to the nature of the emergency.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

---

**LOST OR DESTROYED ATTENDANCE RECORDS:** When attendance records have been lost or destroyed as described in *EC* Section 46391. Requesting the use of estimated attendance in lieu of attendance that cannot be verified due to the loss or destruction of attendance records. This request is made pursuant to *EC* Section 46391:

*"Whenever any attendance records of any district have been lost or destroyed, making it impossible for an accurate report on average daily attendance for the district for any fiscal year to be rendered, which fact shall be shown to the satisfaction of the Superintendent of Public Instruction by the affidavits of the members of the governing board of the district and the county superintendent of schools, the Superintendent of Public Instruction shall estimate the average daily attendance of such district. The estimated average daily attendance shall be deemed to be the actual average daily attendance for that fiscal year for the making of apportionments to the school district from the State School Fund."*

**SECTION B: SCHOOL CLOSURE**

- Not Applicable (Proceed to Section C)  
 Supplemental Page(s) Attached

**PART I: NATURE OF EMERGENCY** (Describe in detail.)

Snow storm made for unsafe road conditions for students and staff to attend classes causing school closures.

**PART II: SCHOOL INFORMATION** (Use the supplemental Excel form at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp> if more than 10 lines are needed for this request. Attach a copy of a school calendar. If the request is for multiple school sites, and the sites have differing school calendars, attach a copy of each different school calendar to the request.)

A	B	C	D	E	F	G	H	I
School Name	School Code	Site Type	Days in School Calendar	Emergency Days Built In	Built In Emergency Days Used	Date(s) of Emergency Closure	Closure Dates Requested	Total Number of Days Requested
Gould (sites @ Yosemite High & Coarsegold Elem.)	6077200	Special Ed.	180	0	0	12/14/2021	12/14/2021	1
C								

**PART III: CLOSURE HISTORY** (List closure history for all schools in Part II. Refer to the instructions for an example.)

A	B	C	D	E	F
School Name	School Code	Fiscal Year	Closure Dates	Nature	Weather Related Yes/No
Gould (sites @ Yosemite & Coarsegold Elem.)	6077200	2020-21	01/19/2021	Fires (governor declared state of emergency)	Yes
Gould (sites @ Yosemite & Coarsegold Elem.)	6077200	2020-21	09/08-09/18/2020	Fires (governor declared state of emergency)	Yes
Gould (sites @ Yosemite & Coarsegold Elem.)	6077200	2019-20	10/28/2019	Poweroutages due to fires	Yes
Gould (sites @ Yosemite High)	6077200	2018-19	02/05/2019	Impassable roads due to snow	Yes
Gould (sites @ Yosemite High)	6077200	2017-18	09/05,09/06,09/07 & 09/08/2017	Fires (governor declared state of emergency)	Yes
Gould (sites @ Yosemite High)	6077200	2016-17	01/23/2017	impassable roads due to snow	Yes

CALIFORNIA DEPARTMENT OF EDUCATION  
**REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS**  
 FORM J-13A, REVISED DECEMBER 2017

**Not Applicable (Proceed to Section D)**  
 **Supplemental Page(s) Attached**

**SECTION C: MATERIAL DECREASE**

**PART I: NATURE OF EMERGENCY** (Describe in detail.)

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**PART II: MATERIAL DECREASE CALCULATION** (Use the supplemental Excel file at <https://www.cde.ca.gov/fg/aa/pai/13a.asp> if more than 10 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A School Name	B School Code	C "Normal" Attendance (October/May)	D Dates Used for Determining "Normal" Attendance	E Date of Emergency	F Actual Attendance	G* Qualifier: 90% or Less (F/C)	H Net Increase of Apportionment Days (C-F)
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
<b>Total:</b>						0	0.00

**PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS** (Provide the attendance in hours. Use the supplemental Excel file at <https://www.cde.ca.gov/fg/aa/pai/13a.asp> if more than 5 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A School Name	B School Code	C "Normal" Attendance Hours	D Date Used for Determining "Normal" Attendance	E Date of Emergency	F Actual Attendance Hours	G* Qualifier: 90% or Less (F/C)	H Net Increase of Hours (C-F)
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
<b>Total:</b>						0.00	0.00

\*Qualifier should be 90% or less except when the governor declares a state of emergency or in the case of a Necessary Small School (NSS) site.

**SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS**

Not Applicable (Proceed to Section E)

**PART I: PERIOD OF REQUEST** The entire period covered by the lost or destroyed records commences with \_\_\_\_\_ up to and including \_\_\_\_\_.

**PART II: CIRCUMSTANCES** (Describe below circumstances and extent of records lost or destroyed.)

**PART III: PROPOSAL** (Describe below the proposal to reconstruct attendance records or estimate attendance in the absence of records.)

**SECTION E: AFFIDAVIT**

**PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS** – All applicable sections below must be completed to process this J-13A request.

We, members constituting a majority of the governing board of \_\_\_\_\_, hereby swear (or affirm) that the foregoing statements are true and are based on official records.

Board Members Names

Board Members Signatures

Alfred Soares, Jr., President

Cathie Bustos, Vice-President

Shelley Deniz

Tammy Loveland

Brian Ramirez

Joe Vived

Zimri Padilla

At least a majority of the members of the governing board shall execute this affidavit.

Subscribed and sworn (or affirmed) before me, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Witness: Cecilia A. Massetti, Ed.D. \_\_\_\_\_ Title: Superintendent of Madera \_\_\_\_\_ County, California  
(Name) (Signature)

**PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER** (Only applicable to charter school requests)

Superintendent (or designee): \_\_\_\_\_ Authorizing LEA Name: \_\_\_\_\_  
(Name) (Signature)

**PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS**

The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.

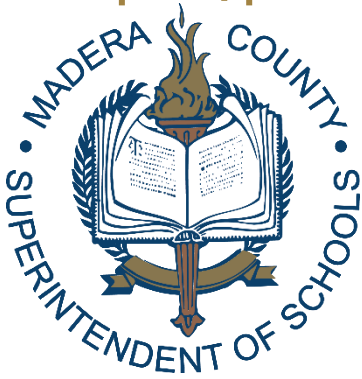
County Superintendent of Schools (or designee): Cecilia A. Massetti, Ed.D. \_\_\_\_\_  
(Name) (Signature)

Subscribed and sworn (or affirmed) before me, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Witness: Julie DeWall \_\_\_\_\_ Title: CBO of Madera \_\_\_\_\_ County, California  
(Name) (Signature)

COE contact/individual responsible for completing this section:

Name: Leticia Gallegos Title: Fiscal Manager Phone: 559-662-6253 E-mail: lgallegos@mcsos.org



## Agenda Item 8.7

### Board of Education Informational Item February 8, 2022

**Topic:**

LCAP Mid-year Review Including Career Technical and Alternative Education Programs and Madera County Superintendent of Schools [LCAP update presentation]

- 8.7.1 Madera County Independent Academy
- 8.7.2 Pioneer Technical Center
- 8.7.3 Madera County Superintendent of Schools

**Background:**

The Local Control Accountability Plan (LCAP) is a required component of the Local Control Funding Formula (LCFF). It describes the goals and specific activities that Madera County Superintendent of Schools will put into action to educate all students and for certain identified subgroups of students. The LCAP must address the priorities as determined by the State Board of Education and indicate the funding needed to implement the activities. As required, the LCAP will be reviewed and revised each year. The LCAP mid-year review includes the following:

1. LCAP Mid-Year Review
2. Supplement to the Annual Update
3. Budget Overview for Parents

The annual update provides the local educational agency's (LEA's) analysis of its goals, measurable outcomes and actions and services from the LCAP.

The Budget Overview for Parents shows what the school districts funding from different sources: state funds under the LCFF, other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding – called “supplemental and concentration” grants – to LEAs based on the enrollment of high needs students (Foster Youth, English learners, and low-income students).

**Financial Impact:**

None.

**Resource:**

Alan Macedo  
Program Director  
Career & Alternative Educational Services

# 2021-22 Local Control Accountability Plan (LCAP) Actions & Services Mid-Year Report

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Madera County Independent Academy - MCIA	Mr. Hugo Sanchez Program Director - Career and Alternative Education Services	hsanchez@mcsos.org (559) 662-6211

## Goal 1

**All students will be at or above grade level by the end of the school year academically, socially, and emotionally; all students in grade 8 will be prepared for high school.**

## Rationale

MCIA students are currently performing below grade levels as measured by i-Ready assessments. Reading assessment results indicate that 74% of students are at least one or more years behind grade level, while math assessment results yield that 84% of K-8 are one year or more behind grade level.

## Expected Annual Measurable Objectives for Goal 1

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
4	1. Percentage of students performing at grade level in ELA and Math on i-Ready.	Baseline results yield that 26% of students are at grade level in ELA, while math assessment results yield 16% of K-8 are at grade level.	As of 12/14/21, 16% of students are at grade level in ELA and 12% in Math.	Grade-level proficiency will grow 10% annually.
4	2. Number of EL students being reclassified.	Zero students have been reclassified in the last three years.	ELPAC assessments will begin in February of 2022.	At least one EL students will be reclassified annually.
1	3. Percentage of teachers accessing professional development	100% of teachers and staff receive professional development of 90 minutes embedded into the weekly instructional schedule. In addition, teachers and staff are strongly encouraged to access relevant professional	100% of all MCIA teachers are receiving scheduled PD.	100% of teachers and staff will participate annually in professional development on California Common Core State Standards in ELA, Mathematics, Social Science, and Science, either through MCSOS or other professional educational organizations. Increased



Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
		development throughout the year.		number of teachers accessing professional development through other professional educational organizations.
4	4. Academic proficiency as measured by the ELA SBAC assessment.	2019 SBAC ELA Standard Scores (currently 93 points below standard).	Assessment to be given in Spring 2022	Increase by a minimum of 30 points toward standard met annually.
4	5. Academic proficiency as measured by the SBAC Math assessment.	2019 SBAC ELA Standard Scores (currently 156.7 points below standard).	Assessment to be given in Spring 2022	Increase by 30 points toward standard met annually.
4	6. Academic proficiency on the SBAC ELA and Math assessments for SED students.	2019 SBAC ELA Standard Scores (currently 156.7 points below standard in Math).	Assessment to be given in Spring 2022	Increase SBAC scores by 30 points toward standard met annually.
7	7. Percentage of students receiving instruction and instructional materials aligned with Common Core State Standards (CCSS).	100% of students have standards based instruction and instructional materials.	100% of MCIA students are receiving standards-based instruction.	100% of students receive standards based instruction and instructional materials.
1	8. Percentage of teachers appropriately credentialed.	100% teachers are appropriately credentialed in 2020-21.	100% teachers are appropriately credentialed in 2021-22.	100% of all teachers will be appropriately credentialed in 2022-23.
7	9. Percentage of students with access to instructional technology.	During 2020-2021 school year, 100% of students were provided access to instructional technology, including Chromebooks and Hotspots.	100% of students were provided access to instructional technology, including Chromebooks and WiFi Hotspots.	100% of students will have access to instructional technology.

## Actions and Services

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
1.1	<b>Use i-Ready Assessments to measure grade-level proficiency in ELA and Math.</b> To support improved student academic performance, i-Ready		Yes	LCFF \$126,077		\$126,077	Students are tested in ELA and Math throughout the year and work on individualized prescribed lessons in their acceleration

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>assessments are used to show academic growth. School year 20-21 i-Ready results indicate 26% of MCIA students are on grade level in ELA, and 16% on grade level in Math. Teachers will use formative i-Ready assessments and prescriptive lessons to help students become more academically proficient. Teachers will assign i-Ready lessons as part of the required classwork to support learning and increase academic proficiency.</p>						<p>classes. As the Diagnostic #2 assessment was completed in December of 2021, ELA and Math results show a growth of 68.3% and 74.6% respectively.</p>
1.2	<p><b>Use i-Ready Assessments to measure grade-level proficiency in ELA and Math</b>  This action is a continuance of Action #1: Two part-time instructional assistants will be hired to assist low-performing students with additional instruction in small group settings to mitigate learning loss. Their support will be principally directed to Unduplicated Pupils in grades K-8. Additional instructional materials will be purchased to support classroom instruction, as needed. Instructional assistants will provide individual or small group accelerated interventions.</p>		No		Federal \$42,007	\$42,007	<p>Instructional assistants (I/As) provide direct support to SED students daily, either individually or in small groups. Materials have been purchased for the Literacy Lounge to support SEL needs of students and promote academic achievement.</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses		Non-Personnel Expenses		Total Funds	Mid-Year Report
	Title I								
1.3	<p><b>Use i-Ready Assessments to measure grade-level proficiency in ELA and Math</b></p> <p>This action is a continuance of Action #1: Based upon observed low mathematics scores on SBAC for SED students, i-Ready and other data points, MCIA will contract with MCSOS Director, Curriculum and Instruction, to provide focused, on-going professional development in math to all teachers and other staff to increase capacity to teach math effectively. Aside from the pedagogy to improve instruction, teachers will develop a mathematical mindset and understand the foundational math requirements to prepare students to be successful at the next grade level. This professional development will improve teachers' instructional practices and close the achievement gaps for SED students in mathematics.</p>		Yes	Federal	\$16,740			\$16,740	Teachers, I/As, school counselors, and principal have received professional development targeting math and SEL needs of students.
1.4	<p><b>Use LAS Links and i-Ready to increase EL Student Reclassification</b></p>		No	Federal	\$21,216	Federal	0	\$21,216	Students were assessed using LAS Links to gather data on

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>As MCIA has not reclassified any EL students in the last 3 years, to support EL students in achieving English Language reclassification, MCIA staff will use LAS Links English Language Proficiency Assessment as one of our local assessments to meet reclassification criteria. LAS Links provides English Language proficiency results in speaking, listening, reading, and writing domains. An ELPAC score of "4" is required for EL reclassification, along with three other criteria required by the state. The fourth criteria allows for use of local assessments for reclassification. The Program Director (bilingual coordinator), along with the academic counselor will review assessment results and consult with teacher. Parental opinion and consultation is also a requirement. MCSOS ELA/ELD Program Director to work with teachers in incorporating increased instructional strategies to support EL students academically. The strategies will be implemented in individual or small group settings.</p> <p>Title I</p>						<p>the listening, speaking, reading, and writing domains. MCIA is awaiting the results that are being scored. Scores in each domain will allow for targeted supports to increase English proficiency and increase the number of students meeting the criteria to be RFEP.</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses		Non-Personnel Expenses		Total Funds	Mid-Year Report
1.5	<p><b>Professional Development for Certificated and Classified Instructional Staff</b>  MCIA professional development is designed around meeting the academic, social, and emotional needs of students to maximize academic achievement. Professional development will also focus on identifying and implementing best instructional practices principally directed at meeting the needs of Unduplicated Pupils. Professional development is designed for teachers, administrators, counselors, and other support staff. Teachers are encouraged to seek professional development opportunities or conferences provided by other educational organizations, aside from those provided by MCSOS. Professional Development is offered by MCSOS on a weekly basis for 90 minutes per week, aside from PD accessed by staff through other professional educational agencies. Professional development opportunities will be provided to all staff to support the use of standards-aligned</p>		No	Federal	\$16,703	LCFF	\$750	\$17,453	To date, staff have received 12 Professional growth sessions to focus on Math pedagogy, SEL strategies and technology/i-Ready assessments.

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>curriculum and pedagogy; in conjunction with diagnostic, formative, and summative data disaggregation and application coordinated by a Program Director/Categorical Coordinator.</p> <p>Title I &amp; II</p>						
1.6	<p><b>Providing Instruction and Instructional Materials to Increase Student Achievement in ELA and Math</b>  MCIA staff will provide instruction and instructional materials to support students' academic growth as measured by SBAC ELA assessment. Summative SBAC and Interim Assessment Blocks (IABs) will be administered by teachers, and results are to be analyzed by administrators, teachers, and academic counselors. MCIA staff will provide instruction and instructional materials to support students' academic growth as measured by SBAC Math assessment. Summative SBAC and Interim Assessment Blocks (IABs) will be administered by teachers, and results are to be analyzed by administrators, teachers, and academic counselors.</p>		No	LCFF \$54,754		\$54,754	<p>Teachers provide instruction to students individually during their ATT appointments. In addition, daily participation instruction for students grades K-3 via Zoom, while students in grades 4-6 and 7-8, receive daily participation lessons from I/As via Zoom. These sessions are held for groups of students contributing to social interaction, learning from peers, and supporting SEL needs of all students.</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
1.7	<p><b>Provide Instruction and Instructional Materials to Increase SED Student Achievement in ELA</b>            Based on poor academic achievement of SED students in ELA (95.2 points below standard) and Math (156.7 points below standard), according to the most recent data on the California School Dashboard, MCIA staff will provide instruction and instructional materials to support SED students' academic growth as measured by SBAC ELA and Math assessments. Summative SBAC and Interim Assessment Blocks (IABs) will be administered by teachers and results are to be analyzed by administrators, teachers, and academic counselors. Additional copies of instructional materials will be provided for students for home use.</p>		Yes		LCFF \$975	\$975	MCIA has not used IABs for assessment but has continued to use i-Ready formatively to support each student's subskill weaknesses in ELA and Math.
1.8	<p><b>Provide and Purchase Accelerated Reader Program</b>            Materials will include textbooks, Accelerated Reader (books and software), and online software/curriculum.</p>		No	LCFF 0 Other State 0	Federal \$9,526	0	Students at MCIA have benefitted from materials and books purchased as part of Accelerated Reader. To date, students in grades K – 3 have read over 300 books this semester. Additional books have

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses		Total Funds	Mid-Year Report
								been purchased to meet the needs of students requiring a variety of topics and supporting the academic growth as measured by reading comprehension assessments.
1.9	<b>Retain Highly Effective Teachers</b> MCIA will provide high quality professional development to increase teacher and staff effectiveness. Building teacher capacity in this manner will increase staff retention and contribute to a positive working environment. MCIA will also offer competitive salaries to increase teacher retention.		No					Most positions are filled by credentialed highly effective teachers who have been employed by MCSOS for several years. New teachers receive orientation, training and support throughout the school year.
1.10	<b>Provide Technology Access for SED Students</b> All SED students will have access to technology (Chromebooks) to ensure equity, as recent survey results have shown that SED students do not have reliable technology at home. MCIA devices (Chromebooks and hotspots) are issued on an annual basis for families and returned at the end of the year. Student learning is enhanced using Chromebook technology by the following: access to		Yes		LCFF	\$1,840	\$1,840	All SED students at MCIA are provided Chromebooks and if needed, WIFI hotspots. Connectivity and devices allow for students to access daily participation and instruction, increase access to i-Ready, access Google Classroom, and provide greater access to advisory and input meetings.



Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	curriculum, peer to peer communication, training in digital citizenship, training in using all formative and summative online assessments. Additional needs may include curriculum to support core academic instruction, effective digital citizenship, and associated monthly service fees.						
1.11	<p><b>Maintain Low Student to Teacher Ratio by Adding a Teacher</b></p> <p>Student to teacher ratio should be 29:1, but during the 2020-21 school year, MCIA was below 22:1. Having an extra teacher allows students to receive increased support from each teacher since case loads are lower. SED students will improve academic achievement in ELA and Math through increased support.</p>		Yes	LCFF \$36,874	LCFF 0	\$36,874	CBEDS showed MCIA student to teacher ratio to be less than 20:1. It is currently at 23:1.

## Goal 2

The MCIA program will provide resources and services to ensure the social and emotional well-being of every student and staff to provide a safe environment conducive to learning.

### Rationale

In order to be a conducive learning environment for all students, each child must feel safe emotionally, physically, and cognitively. MCIA will maintain effective and supportive learning environments that assist families in feeling connected to the program, and increase participation in advisory committees and other feedback opportunities.

## Expected Annual Measurable Objectives for Goal 2

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
5	1. 100% of students will have external learning opportunities to participate in classroom and outside of school activities.	In school year 2019-20, 100% of students participated in classroom and extended learning opportunities, which included field trips.	100% of MCIA students have opportunity for external learning and enrichment opportunities including guest speakers (Reptile Ron.) 75% of students attended this activity in December 2021.	100% of students will be encouraged to participate in classroom learning and extended learning opportunities.
6	2. Transportation provided to MCIA students who qualify or are in need.	MCIA staff provides Madera Area Express (MAX) tickets/vouchers to access public transportation for all students.	Students have been provided transportation by parent or guardian. To date, no parents have requested Madera Area Express passes (MAX).	100% of students needing transportation to school will be provided vouchers/tickets for local public transportation to school.
6	3. 100% of students accessing academic and behavioral health counseling services.	100% of students have access to academic or behavioral counseling services as needed.	100% of students have access to academic or behavioral counseling services.	100% of students needing academic, behavioral, or social-emotional counseling will receive services on site.
3	4. Number of school-wide events annually for parents and families.	MCIA hosts Open house in the Fall and Family Appreciation Day in the Spring annually.	In lieu of an Open House, Parent-Teacher conferences were held in October 2021.	Host at least two school-wide events annually to invite parents and families to our school, at least one in the fall semester and one in the spring semester.
1	5. The Facilities Inspection Tool (FIT) Score	The Facilities Inspection Tool (FIT) tool results for 2020 show MCIA campus graded as "Good Repair."	The Facilities Inspection Tool (FIT) tool results for 2021 show MCIA campus graded as "Good Repair."	The FIT report will show MCIA evaluated to be in "Good Repair" annually.
5	6. Chronic absenteeism for SED students.	Chronic absenteeism for SED students is 53.5% as shown in Data Quest for the most recent available data (2018-19).	According to Dataquest, MCIA is currently at 56.7% chronic absenteeism	Chronic absenteeism will decrease by 5% annually.
6	7. Percentage of students and parents feeling safe and supported by school staff.	At least 90% of students report feeling safe at school, and at least 90% of students report feeling that MCIA staff cares about them according to student	Results to be compiled in February 2022.	100% of students will report feeling safe at school, and 100% of students will report feeling that MCIA staff cares about them on school surveys

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
		survey data collected in Spring 2021 LCAP Survey.		to be completed by all students annually.
6	8. Student suspension rate	SY 2019-2020 showed MCIA suspension rate was 0%.	SY 2021-2022 showed MCIA's suspension rate was at 0%	Maintain 0% student suspension rate as measured by PowerSchool.
5	9. Student attendance rate.	MCIA student attendance rate was 85% for January 2020 as reflected in PowerSchool (SIS).	In September 2021, MCIA was at an 82% attendance rate.	All students will maintain seat-time attendance of at least 90% annually.

## Actions and Services

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
2.1	<p><b>Provide external learning opportunities for students.</b></p> <p>External learning opportunities, such as field trips and guest presentations for students have been well attended. Teachers will plan field trips and guest presenters that enhance student learning and increase connectedness to school. Field trips are also held in a virtual format, which can also contribute to learning goals. Academic counselors to provide workshops on career exploration, SEL, and other relevant topics. Curriculum, materials, and other software programs to be purchased to support these increased interventions.</p>		Yes		LCFF \$400	\$400	The COVID-19 pandemic continues to impact ability to provide external learning opportunities to students. During the first semester, Reptile Ron presented two sessions for students to learn about reptiles, mammals, and the environment. Holding two sessions allowed for smaller groups of students to be in a physically and emotionally safe area while learning an enjoying this opportunity.

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
2.2	<p><b>Provide Student/Parent Transportation Assistance</b>            Bus tickets/vouchers will be provided to students/parents whose families have mobility issues or economic challenges to attend MCIA or MCIA events. School staff will provide vouchers to those requesting and document the amount given individually and collectively.</p> <p>Title I</p>		No		Federal 0	0	All students have transportation but tickets are available should circumstances change and require public transportation.
2.3	<p><b>Provide Social-Emotional Learning Services</b>            To support improved student outcomes in academic performance and school engagement and close gaps on state and local measures, MCIA will create school environments that welcome and support all student populations. Provide staff resources to teach, model, and practice social-emotional learning skills that support a positive climate for learning and work. All teachers will incorporate digital citizenship lessons to teach and model appropriate, responsible use of technology. Professional development for teachers and instructional staff will address their own SEL</p>		Yes		LCFF \$1,750		Academic counselors and school psychologist have provided professional development to share referral process, services and resources available to students. Mental Health First Aid training was provided to all teachers. Teachers implement check-ins for all students as part of their daily participation and instruction classes via Zoom. Referrals to school counselor and school psychologist for students and families are made by staff through a referral system.

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	needs and equip them better to evaluate and support the needs of students. All teachers will teach, model and support SEL behaviors. Academic counselors to provide lessons on a variety of topics that affect social-emotional learning and better prepare students to cope with challenges in academic achievement. School psychologist to present on resources, services, procedures and best practices for students needing SEL interventions.						
2.4	<b>Host Annual School Events</b> At least two events held annually to support greater school connections. Administrators, academic counselors, teachers, and other staff plan to make preparations to provide engaging opportunities		No		LCFF 0	0	During the Fall 2021-22 semester, MCIA hosted Parent-Teacher conferences to allow all families protected time to meet with their child's teacher during their designated appointment time. Parents were provided information on student's strengths, academic progress and areas of concern.
2.5	<b>Maintain School Facilities</b> The link between student learning and desire to be at school is a clean, well-maintained campus that fosters student learning. MCIA staff maintains quality learning facilities by ensuring good		No	LCFF \$9,848	LCFF \$17,281	\$27,129	FIT completed during the fall semester and MCIA is in "Good Repair."

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	communication with maintenance and facilities staff. Work orders are submitted and attended to in a timely manner, while prioritizing any requests that may pose any safety concerns.						
2.6	<p><b>Decrease Chronic Absenteeism</b> Understanding that academic success increases dramatically when students attend school, MCIA staff believe all students achieve more when they attend on a regular basis. Our goal is to decrease chronic absenteeism through effective home-school communication using positive phone calls, mailers, ParentSquare, parent meetings, and home visits by administrators, academic counselors, and school psychologist.</p>		Yes		LCFF \$1,500	\$1,500.00	Pending Dashboard results
2.7	<p><b>Maintain a Safe School Environment</b> When students feel physically, cognitively, and emotionally safe at school, they are able to optimize their learning. Increase home to school communication through the purchase of "StopIt" (safety reporting web-based application) and</p>		No				Surveys were sent to all parents in January 2022 via ParentSquare.

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	ParentSquare to allow for safe and orderly communication between the school and students or parents. Teachers will have frequently translated communication with parents to share victories, concerns, or invitations to parents for school events.						
2.8	<b>Maintain Suspension Rate</b> Maintain zero suspensions by creating opportunities for students to increase connectedness to school. Regular communication with teachers, administrators, and families will help support students' needs. Behavioral concerns will be addressed and parents communicated with swiftly. Parent conferences help support communication between home and school, as well as student report cards, progress reporting and regular home contacts.		No				Increased efforts to support the Social-Emotional needs of students and appropriate referrals to school counselor and school psychologist has greatly contributed to maintaining 0% Suspension Rate.
2.9	<b>Increase Attendance Rate</b> Increase student attendance rates by celebrating and recognizing positive behavior through the use of incentives. Each teacher recognizes a Student of the Month on a monthly basis. Additionally, students with perfect		No		LCFF \$507	\$507	Current attendance rate for the 2021-22 school year is 77.1%. Student attendance has been negatively impacted by COVID-19 pandemic and mandatory isolations required for health and

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	attendance will be celebrated monthly with certificates and other school incentives.  Title I						safety of staff and students.

### Goal 3

**MCIA staff will have greater stakeholder (educational partnership) participation and input by developing and fostering meaningful parent and family relationships.**

### Rationale

Parental support is paramount to students' academic success. Public and Behavioral health partnerships

### Expected Annual Measurable Objectives for Goal 3

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
3	1. 100% of teachers and staff maintaining a call-log.	100% of teachers maintain a daily call log in PowerSchool for each student on their caseload with daily entries.	100% of teachers and staff maintain a call-log in PowerSchool.	100% of teachers will maintain communication log entries in PowerSchool.
3	2. Number of parents attending school events.	1 Parent attended "Coffee with the Principal and Counselor."	3 MCIA parents attended CAES SSC and ELAC meetings, as well as a high number of parents who attended Parent-Teacher Conferences. Despite COVID-19, 2 Parents attended Student-of-the-Month Recognitions in the Fall of 2021.	Number of parents will continue to increase annually.
3	3. Percentage of parents using ParentSquare as an interactive tool.	50% of parents participate in school surveys as demonstrated in the Spring 2021 LCAP Survey.	Parents of 97% of students receive notifications and messages through ParentSquare.	Increase parent participation on school surveys 10% annually.



Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
3	4. Percentage of parents of EL students in parent advisory committees.	Less than 10% parent participation on advisory committees.	Currently 0% participation.	Parent participation for EL students will increase at least 10% annually.

### Actions and Services

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
3.1	<p><b>Documenting School to Home Communication</b>            Logging of communication in PowerSchool by teachers on a daily basis for students on their schedule. Administrators, counselors, and other support staff will also log communication with students on parents. Documentation will contribute to effective communication by all staff, especially administrators and academic counselors, while meeting with parents to discuss successes or concerns about their child's academic progress.</p> <p>Note: Included in teacher salaries in Goal #1.</p>		No				4 teachers, 2 I/As, 2 school secretaries, 1 school counselor and 1 principal to maintain logs in PowerSchool
3.2	<p><b>Increase Attendance of Parents and Guardians to School Events</b>            Very low rates of parent involvement at MCIA have been shown in rates of completion on 2021 LCAP surveys (50% of MCIA parents), which were sent home and also accessible through Parent Square. To</p>		No		LCFF 0	0	3 MCIA parents attended SSC and ELAC meetings, as well as the number of parents that attended Parent-Teacher Conferences. 2 Parents attended Student-of-the-Month Recognitions

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>increase parent involvement, MCIA will do the following: Academic Counselors will use Parent Square app/website to promote, deliver, and translate their multiple college preparation, financial aide and parent seminar and workshop flyers. Nights specifically designed for our EL community will be a priority, with 15% of the MCIA student population being an EL students. Printed flyers in both English and Spanish will be distributed on site. MCIA academic counselor will use the parent surveys and follow-up contact to determine a course of at least 3 parent seminars and workshops throughout the year. MCIA teachers will continue to hold parent-teacher conferences at the beginning of the Spring semester as a follow-up to the initial meetings at enrollment. These conferences will be focused on i-Ready data growth, academic progress, attendance updates, and general academic planning. Open house and Family appreciation days will be hosted; one event in the fall and one in the spring. ParentSquare will also be used more prominently to survey and poll all parents on a regular basis. MCIA</p>						

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	administration team will set poll parameters and the program director will disaggregate and disseminate the data from those polls.						
3.3	<p><b>Promote School Communication with Families</b>  ParentSquare, which allows for two-way communication between school and home, and phone calls for school events and student recognition, such as student of the month, will be used to contact all families. All communication will be translated to families' preferred languages; currently English and Spanish. Translations of announcements and documents through ParentSquare will also provide opportunities for parents to provide feedback through surveys distributed through ParentSquare. Document Tracking Services (DTS) is also contracted to submit plans such as, the LCAP, SPSA, LCP, ELOG and SARC. DTS also allows for accurate and time-bound translations into Spanish of all documents.  Title I</p>		No		Federal 0	0	Parents of 97% of students receive notifications and messages through text or email features of ParentSquare. while the 3% that do not have access to texts or emails receive hard copies of communications.

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
3.4	<p><b>Increase feedback from Parents of EL Students</b>            MCIA will increase participation of EL students' parents through personal invitations via phone calls by administrators, academic counselors, or other support staff. Parent consultation and feedback meetings for the purpose of EL reclassification will also provide opportunities for parents to provide feedback. ParentSquare translates communications into the language of EL students' parents.</p>		No				All messages by MCIA are translated into Spanish for Spanish-Speaking families.

## Goal 4

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## Rationale

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## Expected Annual Measurable Objectives for Goal 4

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24

**Actions and Services**

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report

**Goal 5**

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**Rationale**

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**Expected Annual Measurable Objectives for Goal 5**

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24

**Actions and Services**

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report

# Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Madera County Independent Academy - MCIA	Mr. Hugo Sanchez - Program Director	hsanchez@mcsos.org 559-662-4640

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021-22 Local Control and Accountability Plan (LCAP).

For feedback and input, MCIA engaged its Educational Partners on the use of funds provided through the Budget Act of 2021 through two scheduled LCAP Zoom meetings held on Tuesday 1/18/22 at 10:00 - 11:00 a.m. and 1:00 - 2:00 p.m. In addition, MCIA sent out an All-CAES Online survey to all parents, students and staff with a target response window of 1/18/22-2/4/22. Finally, the LEA will provide a short presentation at the 3rd quarter CAES School-Site Council (SSC) Meeting, scheduled for 3/17/22.

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

The LEA received a 15% increase in Supplemental and Concentration Funds for the 2021-22 school year. However, these funds were not utilized as ability to hire additional staff members; specifically Instructional Assistants, proved challenging as there was a lack of staff available for these positions. As a result, these funds will be carried over for the 2022-23 school year. The LEA plans to utilize the additional Supplemental and Concentration Funds in the form of extending work hours for currently employed MCIA Instructional Assistants (I/A) in school year 2022-23, to work directly with students who are in need of direct intervention, as indicated by current local i-Ready assessments in ELA and Math.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

MCIA did not receive these one-time funds and therefore did not engage its Educational Partners regarding this.

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

MCIA did not receive ESSER III funding.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.

MCIA is using fiscal resources received for the school year 2021-22 to support students and teachers during the COVID-19 pandemic. The following action plans were aligned to MCIA's LCAP, to address the needs of its students. The Learning Continuity Plan (LCP) The Safe Return to Schools Plan and the Elementary Secondary School Emergency Relief (ESSER III) plan. The primary focus of these plans is to mitigate learning loss during the pandemic/distance learning period in 2020-21. Use of additional staff to support students in the acceleration class has been a targeted intervention to support students; specifically in the areas of ELA and Math. The Safe Return to Schools Plan ensures that students and staff are protected during in-person learning, with a clear set of expectations, guidelines and safety precautions, that allow for students to return safely to the classroom. All plans align with MCIA's goals of 1) All students will be at or above grade level by the end of the school year academically, socially, and emotionally; all students in grade 8 will be prepared for high school 2) The MCIA program will provide resources and services to ensure the social and emotional well-being of every student and staff to provide a safe environment conducive to learning and 3) MCIA staff will have greater stakeholder participation and input by developing and fostering meaningful parent and family relationships.



# Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

*For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education’s (CDE’s) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

## Introduction

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA’s educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA’s 2022–23 LCAP.

## Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA’s educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to

reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

**Prompt 1:** *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”*

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

**Prompt 2:** *“A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”*

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

**Prompt 3:** *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fg/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fg/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

**Prompt 4:** *“A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”*

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA’s implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

**Prompt 5:** “A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.”

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA’s 2021–22 LCAP. For purposes of responding to this prompt, “applicable plans” include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education  
November 2021

<b>Budgetary Impact of 2021 Budget Act on 2021-22 Adopted Budget MCIA</b>			
<b>Budget Item</b>	<b>Projected 2021-22 Budget Amount</b>	<b>Actual 2021-22 Budget Amount</b>	<b>Difference</b>
Total LCFF Funds	\$696,771	\$689,907	<b>-\$6,864</b>
LCFF Supplemental and Concentration Grants	\$166,562	\$190,483	<b>\$23,921</b>
All other state funds	\$57,486	\$57,486	<b>\$0</b>
All Local Funds	\$17,841	\$21,214	<b>\$3,373</b>
All Federal Funds	\$18,358	\$17,415	<b>-\$943</b>
Total projected revenue	\$790,456	\$786,022	<b>-\$4,434</b>
Total budgeted general fund expenditures	\$1,032,585	\$945,785	<b>-\$86,800</b>

\*While there was a 15% increase in Supplemental and Concentration Funds over all the budget was reduced due to lower ADA\*\*\*

# 2021-22 Local Control Accountability Plan (LCAP) Actions & Services Mid-Year Report

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Pioneer Technical Center - Madera and Chowchilla	Mr. Scott Ellingson - Principal Mr. Alan Macedo - Program Director	sellingson@mcsos.org (559) 661-4636 amacedo@mcsos.org (559) 662-4640

## Goal 1

**All PTC students will graduate and be college and career ready.**

## Rationale

Based on state and local assessment data, stakeholder consultation, and other collected data the site identifies this goal and subsequent actions as priorities for the site. Goal 1 is a broad goal focused on improving performance across a wide range of metrics listed below. Currently, students of Pioneer Technical Center have not shown to be college and career ready on the CA Dashboard reporting 0% ready. As PTC continues to increase CTE pathways, it is only one of the 8 ways to be college and career ready. To increase the metric on College and Career Readiness, PTC students will need to meet one of the 4 criteria for doing so. To be college and career ready, PTC students can: 1) Complete a CTE pathway; 2) Score met or exceeds standard on the Smarter Balanced Summative Assessments in ELA and Mathematics; 3) Complete College Course Credit; or 4) Complete an A-G approved course of study.

## Expected Annual Measurable Objectives for Goal 1

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
7	1. Percentage of students completing CTE course.	20% of students complete a CTE course before graduation.	45/230 in CTE/ROP = 19.6%	80% of students will take a CTE course prior to graduation.
5	2. Percentage of SED students who are credit deficient.	72% of SED students enrolling are credit deficient based on the 2019-20 school year.	N/A	Less than 40% of students be credit deficient
4	3. Percentage of EL students making progress towards EL proficiency.	Based on the English Learner Progress Indicator (ELPI) data from the CA Dashboard, 45.9% of students made progress towards English Language Proficiency	37 EL students are currently enrolled in a PTC Acceleration Class	90% of EL students will be making progress towards EL proficiency based on CA Dashboard ELPI score.

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
1	4. Number of teacher Professional growth and development opportunities presented.	All PTC staff received a minimum of 4 days of professional development annually.	12 PD Opportunities total = 6 Math/4 Social Emotional Learning/ 2 i-Ready and 1 StudySync (ELA/ELD)	PTC staff will attend a minimum of 4 Professional Development days annually.
4	5. Academic growth in ELA and Math in SBAC assessments.	In 2019, PTC students scored 94.5 points below standard in ELA on the SBAC assessment and scored 199.7 points below standard in Mathematics on the SBAC assessment.	107 students total enrolled in ELA Acceleration Class and 114 students enrolled in Math Acceleration Class. i-Ready is currently being used for 221 students. StudySync class has been revised for 2021-22. Total growth in ELA is +32 points and in Math, is +24 as measured by i-Ready diagnostic #2 test.	PTC students will increase by at least 30 points toward standard met annually in ELA and 50 points in Math.
4	6. Percentage of EL students meeting grade-level proficiency in ELA and Math on the i-Ready assessments.	1% of EL students scored At Grade Level in ELA and 0% on i-Ready Math.	Currently 40 students are enrolled in Designated ELD class with 22/23 assigned ELA/Math Acceleration Class.	PTC students will improve by at least 30% toward standard met in ELA and Math annually.
4	7. Academic growth for SED in ELA and Math on SBAC assessments.	In 2019, SED students were 98.5 points below standard on the ELA SBAC Assessment and 203.5 below standard on the Mathematics portion.	87 students = ELA Acceleration Lab 91 students = Math Acceleration Lab Consumer Math in Odysseyware has replaced Financial Literature as a Math requirement and 5 total Math PD days have been offered to all PTC staff.	PTC SED students will improve 30 points towards standard in ELA and 50 points on Math on the SBAC assessment.
5	8. Percentage of students chronically absent.	60.4% of all students who are chronically absent 69.5% SED 81.9% EL 72.2% Homeless 62.5% Foster youth  2018-19 Dataquest Data	By End of school year 2020-21: 62% of all students were chronically absent 51.7% = SED students chronically absent 27.8% = EL students chronically absent 66.7% = Homeless student chronically absent	PTC staff will reduce 5% of all students who are chronically absent 54.5% SED 66.9% EL 57.2% Homeless 47.2% Foster youth

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
			41.7% = Foster Youth chronically absent	
1	9. Percentage of students taught by appropriately credentialed teachers.	100% of students will be taught by appropriately credentialed teachers.	100%	PTC staff maintain 100% appropriately credentialed teachers.
7	10. Percentage of students who have access and receive a broad course of study.	100% of PTC students will have access to and receive a broad course of study.	Outdate textbooks are getting replaced by Odysseyware online curricula.	Maintain 100% of students receiving access to a broad course of study.
8	11. Percentage of students who have access to Instructional technology.	During the 2020-21 school year, 100% of students were provided access to Instructional Technology, including 1:1 Chromebooks and WiFi hotspots.	100% - 1:1 Currently 213 chromebooks checked out and 65 Wifi Hotspots.	100% of all PTC students will continue to have access to Instructional Technology.
5	12. Percentage of students achieving graduation.	82.6% of all students graduation rate 81.9% SED 82.4% EL <ul style="list-style-type: none"> <li>- Homeless*</li> <li>- Foster Youth*</li> </ul> 77.9% Hispanic students.  2019-20 DASS reporting * Student groups are too small for data to be collected.	Mid-year Graduation Rate (12/19/21) includes: SED = 34 EL = 6 Homeless = 3 Foster Youth = 0 AB 130 Qualified = 20 Adult Student = 18 RFEP = 11 Probation = 1 Parenting Teen = 1	PTC students increase by 6% each year, leading to 100% of all PTC students will graduate. 100% SED 100% EL 100% Hispanic Students

## Actions and Services

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
1.1	<b>Increase CTE Course Completion for SED student population.</b> 90% of PTC students are identified as Socio-Economically Disadvantaged (SED) and		Yes	LCFF \$80,152	Other State \$15,685	\$95,837	19.6% Currently enrolled in CTE. Instructional Aide hired to support CTE students.

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>0% of those students have met the College and Career Readiness indicator on the 2019 CA Dashboard. Expanding CTE pathways will ensure that unduplicated students are given the opportunity to complete graduation requirements and to provide academic support. To address this need, students will be required to successfully complete a CTE course before graduation. To support SED students in CTE, an additional Instructional Aide (I/A) is in place to specifically ensure improved CTE opportunities for SED students.</p>						
1.2	<p><b>Provide Credit Recovery opportunities for SED students</b> As indicated by local data, 72% of enrolled SED students at PTC are credit deficient. To help students recover credits needed to fulfill the graduation requirement, CAES counselors will register students in appropriate in-person and online courses such as Odysseyware. This will require academic counselors to update credit evaluations on a regular bases after each grading period, along with academic planning</p>		No		<p>LCFF \$1,800 Federal \$17,750</p>	\$19,550	<p>CAES Counselors have monitored increase in use and enrollment of students using Odysseyware Online curricula. Credit Evaluations are uploaded at semester No plan has been developed for graduation Follow-up Poll for teachers who require Odysseyware training.</p>



Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>sessions with students to develop a comprehensive plan to graduation. Professional development time of up to 3 hours can be provided for teachers needing support in access and use of the Odysseyware platform.</p> <p>Title I-II</p>						
1.3	<p><b>Reclassify English Learners</b> PTC has a 0% reclassification rate of EL students over the past 3 years. Based on ELPAC and i-Ready data, EL students need greater support in ELA and Mathematics. This will be supported through placement in Accelerated ELA and Mathematics classes embedded within the school day. These academic acceleration classes will target specific needs through a designed learning acceleration plan to be followed within the i-Ready online platform.</p> <p>Title 1</p>		No		Federal \$15,820	\$15,820	<p>31 EL students are currently enrolled in a PTC ELA or Math Acceleration Class. All EL students are currently assigned a Designated ELD class with Integrated ELD support in their ATT class. 19/37 of all ELD students are enrolled in and ELA Acceleration Class. 18/37 of all ELD students are enrolled in a Math Acceleration Class.</p>
1.4	<p><b>Provide Instructional Staff Professional Growth and Development</b></p>		Yes	<p>LCFF 0 Federal \$15,740</p>	<p>LCFF 0 Federal \$1,000</p>	\$16,740	<p>Mid-year, PTC Teachers have received 6 Friday PD trainings (7:30 - 9:00</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>Based on traditionally low mathematics scores on SBAC for SED and EL students, i-Ready and other data points, PTC will contract with MCSOS, Director of Curriculum and Instruction, to provide focused, on-going professional development in math to all teachers and other staff to increase capacity to teach math effectively. Aside from the pedagogy to improve instruction, teachers will develop a mathematical mindset and understand the foundational math requirements to prepare students to be successful at the next grade level. This professional development will improve teachers' instructional practices and close achievement gaps for SED students in mathematics. This action has resulted in increases in achievement on CAASPP and i-Ready assessments since its inception.</p>						<p>a.m.) with 8 additional trainings scheduled for 2022. Data-tracking in progress based on i-Ready interim Math results.</p>
1.5	<p><b>Provide instruction and instructional materials to increase student achievement in ELA and Math.</b> To increase all student performance in ELA and Mathematics, PTC staff will provide instruction and be provided instructional</p>		No	LCFF	\$653,395	\$653,395	<p>107 students total enrolled in ELA Acceleration Class and 114 enrolled in Math Acceleration Class. i-Ready is currently being used for 221 students. In progress. Summative SBAC and</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses		Non-Personnel Expenses		Total Funds	Mid-Year Report
	<p>materials to support students' academic growth as measured by SBAC ELA assessment. Summative SBAC and Interim Assessment Blocks (IABs) will be administered by teachers throughout the year. Results will be analyzed by administrators, teachers, and academic counselors to improve instruction and close achievement gaps. Replacement of books in the school book repository will be needed for all student to have access to the necessary subjects for credit recovery and advancement. Access to texts (StudySync) and instructional materials will improve academic performance with online availability</p>						<p>Interim Assessment Blocks (IABs) to be administered by teachers throughout the year. i-Ready/LAS Links are currently in place for student achievement data analysis. Replacement of any missing textbooks - order has been received and books have been distributed. Curriculum Committee currently vetting new History/Social Studies Curriculum for 2022-23</p>		
1.6	<p><b>Reduce student to teacher caseload ratio.</b> Charter requirements includes the student to teacher ratio to remain below the current LEA ratio of 30:1, identifying four teachers. Unduplicated student groups learn and perform at the highest levels when class sizes are low. To address this need, PTC will reduce the teacher caseloads by reorganizing the current PTC structure, allowing more time spent with students and providing</p>		Yes	LCFF	\$148,653	LCFF	\$4,384	\$153,037	<p>Current teacher/student ratio: PTCM = 24.9 and PTCC at 15:1. Acceleration Classes and Designated ELD classes maintain low Teacher / Student ratios average of 7:1.</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	greater outcomes for measuring student success.						
1.7	<p><b>Improve SED student achievement in ELA and Math</b></p> <p>Based upon 0% proficiency in ELA and Math for SED students, PTC staff will provide instruction and instructional materials to support SED students' academic growth as measured by SBAC ELA and Math assessments. State assessment results on Summative SBAC and Interim Assessment Blocks (IABs) will be administered by teachers and results are to be analyzed by administrators, teachers, and academic counselors.</p> <p>To support improved student academic performance, i-Ready assessments are used to show academic growth. School year 20-21 i-Ready results indicated 16% of PTC students are on grade level in ELA, and 9% on grade level in Math. Teachers will use formative i-Ready assessments and prescriptive lessons to help students become more academically proficient. Teachers will assign i-Ready lessons as part of the required classwork to support learning and</p>		Yes	Federal \$30,504		\$30,504	<p>IABs to begin in Spring 2022.</p> <p>i-Ready initial diagnostic assessment utilized placement in Acceleration Classes. Growth in Math by +24 points. Growth in ELA by +32 points.</p> <p>Two teachers and two Instructional Aides have been assigned/hired for the classes.</p> <p>i-Ready designations in place at enrollment and interim assessments.</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses		Total Funds	Mid-Year Report
	<p>increase academic proficiency. Two teachers will be assigned to the Acceleration Classes to manage student education plans, report progress to administration and IS case manager, and plan targeted small group instruction and support of students assigned to the Acceleration Classes. Students assigned to these classes will be designated by being 2 or more grade levels behind on the i-Ready assessment.</p>							
1.8	<p><b>Improve SED student achievement in ELA and Math</b> This action is a contributing action from Action #7. Two teachers will be assigned and two instructional assistants will be hired to assist low-performing students with additional instruction in small group settings and help mitigate learning loss. Their support will be principally directed to Unduplicated Pupils in grades 7-12. Additional instructional materials will be purchased to support classroom instruction, as needed. Instructional assistants will provide individual or small group accelerated interventions.</p>		No		LCFF	\$500	\$500	<p>Two teachers currently assigned to Acceleration Class. Instructional Assistants are assigned and working with students 2+years behind in grade level, specific to their sub-skill weaknesses. Accelerated Reader (AR) books and materials have been purchased and staff training was held on 1/14/22.</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	Title I						
<b>1.9</b>	<b>Retain Highly Effective Teachers</b> PTC will provide high quality professional development to increase teacher and staff effectiveness. Building teacher capacity in this manner will increase staff retention and contribute to a positive working environment. MCSOS will also offer competitive salaries to increase teacher retention.		No		LCFF \$5,000 Federal \$489	\$17,500.00	Mid-year 2021-22: 12 total PD total opportunities with: 6 = Math 4 = Social Emotional Learning (SEL) 2 = i-Ready Trainings 1 = StudySync (ELD/ELD)
<b>1.10</b>	<b>Improve student opportunities for a broader course of study.</b> Students will have greater opportunity to access a broad course of study to meet graduation requirements through the use of Odysseyware.  Title I		No		Federal \$17,750	\$17,750	All teachers have been trained and have all students access Odysseyware Online Curricula.
<b>1.11</b>	<b>Provide intervention and instructional support for struggling learners</b> Students identified as needing additional supports beyond the parameters of the Independent Study appointment are provided		No	Federal \$8,599		\$8,599	Instructional Aide at PTCC works directly with students who are struggling in a 1:1 capacity.

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>greater support from PTC Chowchilla instructional aid.</p> <p>Title I</p>						
1.12	<p><b>Provide access to Instructional Technology for all SED students.</b> 90% of PTC students are SED and recent survey results have shown that SED students do not have access to reliable personal technology at home. PTC will improve the use of, and access to, technology by providing and maintaining a 1:1 ratio of student-device per pupil. PTC devices (Chromebooks and WiFi hotspots) are checked out annually by families and returned at the end of the year. Student learning is enhanced using Chromebook technology by the following: access to curriculum, peer to peer communication, awareness of digital citizenship and training in using all formative and summative online assessments. PTC will increase instructional effectiveness by identifying online training, coaching, new hardware, or other support teachers may need to support student learning and effective interventions.</p>		Yes		LCFF \$3,741	\$3,741	177 new Chromebooks and 39 additional Wifi Hotspots purchased. Training provided for all teachers. Additional training to be provided if requested and deemed necessary.

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
1.13	<p><b>Provide Instructional Staff Professional Growth and Development</b> Professional Development to be offered by MCSOS on a weekly basis, including 90 minutes per week, aside from PD accessed by staff through other professional educational agencies. Ongoing professional development days provided to all staff to support the use of standards aligned curriculum and pedagogy in ELA and ELD.</p> <p>Title I</p>		No	LCFF 0	LCFF 0	0	Mid-year = 12 Professional Growth and Development Days provided for PTC teachers in Math, SEL, i-Ready, and the StudySync ELA/ELD.
1.14	<p><b>Provide academic and SEL counseling for at-promise students</b> Academic counseling for new and existing students, SED, transitioning students from Juvenile Hall to PTC, and other at-promise students. The academic counselor provides for the academic planning, credit evaluation and class placement for all students.</p> <p>Title I</p>		No	Federal \$46,817		\$46,817	Students meet with Academic Counselors and ATT Teachers to develop plans for student success.

## Goal 2

**PTC will provide resources and services to ensure the social and emotional wellbeing of students and staff, while providing a safe learning environment and learning opportunities.**



## Rationale

Based on state and local assessment data, stakeholder consultation, and other collected data the site identifies this goal and subsequent actions as priorities for the site. Goal 2 is a broad goal focused on improving performance across a wide range of metrics listed below. In order to be an effective learning environment for all students to connect with, each child must feel safe emotionally, physically, and cognitively. As PTC continues through the COVID-19 Pandemic, the future socio-emotional needs of PTC's students is unknown and preparing to meet those needs, even at a general level, is paramount to the school success. Being prepared to meet these needs will help create the environment needed for learning to occur.

## Expected Annual Measurable Objectives for Goal 2

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
6	1. Number of times transportation is provided to school and/or returning home for SED students.	Due to COVID-19, In 2020-21, PTC provided 0 MAX vouchers or MUSD bus transportation to students in need of transportation to and from school.	Madera Area Express (MAX) for students is currently free of charge for students being transported from designated bus stop to bus stop. MUSD bus transportation to PTC has not resumed its service.	All students or families in need are provided transportation or vouchers/tickets for local public transportation.
6	2. The number of parenting teens, foster youth and/or homeless students receiving academic and social-emotional services.	19 parenting teens, foster youth, and/or homeless students had access to receive intervention and support services, including social emotional and counseling.	11 student referrals to the Psychologist. 1 Suicide Prevention Professional Training 2 SEL Trainings from Counseling Team	Maintain access for all parenting, foster youth, and/or homeless students accessing and receiving intervention and support services.
6	3. The number of student recognition assemblies conducted throughout the year.	In 2019-20 PTC staff held 2 of 4 scheduled awards assemblies to recognize students' academics, attendance, and citizenship performance. Due to COVID-19, the 3rd and 4th assemblies were cancelled, but students still received awards in the form of certificates.	In place. Students recognized at Quarter and Semester in the form of certificates for academic achievement, PTC PRIDE, and good attendance. But, due to COVID-19, quarterly assemblies have not resumed.	PTC will maintain or increase the number of student recognition assemblies throughout the school year.
1	4. Facilities Inspection Tool (FIT) score.	The October 2020 Facilities Inspection Tool (FIT) Score shows the PTC facilities in "Good Repair."	The FIT report for PTC showed facilities in "Good Repair" for 2021-22..	The FIT will show PTC evaluated to be in "Good Repair" annually.

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
6	5. The number of students that access support services.	To be established in the Fall of 2021.	To date, 11 referrals to the School Psychologist and 6 home visits necessary for student wellness follow-ups.	PTC will maintain an open pathway for all students to be identified and receive intervention support services listed.
6	6. The number of suspensions for all students.	In 2019-20, there were 17 students suspended from PTC.	There has been 1 suspension at PTC this year.	PTC will have fewer than 5 suspensions annually.
6	7. Percentage of students who feel safe on campus.	2020-21 LCAP survey showed 86% of students reported feeling safe on site.	The 2021-22 LCAP Student Survey results will be collected January 31st, 2022.	95% of PTC students will state they feel safe at school.
5	8. Drop out rate for all PTC students.	2019-20 drop out data from ed-data.org reports the 4-year cohort drop-out rate for PTC at 28.4%.	Dataquest has not been updated with current percentage as of January 2022.	PTC will reduce the 4-year cohort drop out to under 15%.
5	9. Percentage of students participating in external learning opportunities, enrichment activities, athletic competitions and educational field trips.	In school year 2019-20, 15% of students participated in extended learning opportunities, which included field trips and sporting events.	*To date, 1 participation in athletics (8 students) and 1 community service trip to Madera Food Bank (5 students,)	30% of students will participate in external learning opportunities offered during the school year.

## Actions and Services

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
2.1	<p><b>Provide student transportation as needed to and from school</b></p> <p>With 90% of PTC students being Socioeconomically Disadvantaged (SED) PTC will provide transportation for students whose families have mobility issues or economic challenges to attend PTC or PTC events. School staff will provide transportation for students in need through MUSD bussing or vouchers for local public transportation.</p>		Yes		LCFF 0	0	MUSD Bussing services have been stopped to PTC Madera Area Express (MAX) is currently free of charge

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
2.2	<p><b>Expand Support Services for Parenting Teens, Foster and Homeless Youth</b></p> <p>Based upon the increased SEL needs of students who are parents themselves and other at-risk youth; all parenting teens, foster youth and/or homeless students will have the opportunity to receive increased academic and social-emotional services provided by academic interventions and service referrals from teachers, counseling, school psychologist, foster/homeless youth coordinator, and connections/referrals to Madera County Health services. Professional Development is provided to PTC staff to better support students' SEL needs. This PD will be offered at least three times per year by mental health professionals, including the school psychologist.</p>		No	LCFF \$30,847 Other State \$67,250 Local \$33,389 Federal \$9,761		\$14,1247	Extended time can be added for I/S appointments. Currently 11 referrals to the School Psychologist have been submitted. 4 students are currently seeing the Psychologist on a regular basis. Connection with Camarena Health.(J. Petersen). 4 SEL Professional Growth and Developments provided for PTC by CAES Psychologist and Academic Counselors.
2.3	<p><b>Continue Positive Student Recognition Program</b></p> <p>PTC administration, academic counselors, teachers, and other staff will plan and conduct 4 student recognition</p>		No		LCFF \$200	\$200	Current Awards have been completed twice in the form of recognition certificates. No Assemblies held due to COVID-19.

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	assemblies throughout the year to build a connection to the school community, positive school culture, and outreach to parents. Students are recognized for academic progress, attendance, and P.R.I.D.E. citizenship awards, and parents are invited to attend the assemblies. Teachers recognize and nominate students. Support staff to contact students and parents. Students and parents contacted using Parent Square						Parent Square not being utilized to invite parents as assemblies are temporarily on hold.
<b>2.4</b>	<b>Maintain School Facilities</b> PTC staff will help provide a clean and attractive campus that fosters student learning and pride in the facilities. This is done through regularly scheduled facilities inspections, communication with site and maintenance staff to identify problems, and address those problems in a timely manner. Work orders are submitted and attended to while prioritizing any that pose safety concerns.		No	LCFF \$23,139	LCFF \$47,840	\$70,979	Principal and Program Director inspect their campuses on a regular basis and report any issues to the CAES Director of Facilities to ensure campuses are clean and free of any hazards. All work orders for repairs are submitted in a timely manner and all safety measures are attended to in a high priority.
<b>2.5</b>	<b>Provide Behavioral Health Intervention and Support Services</b> PTC staff will coordinate with behavioral health and		Yes		LCFF 0	0	11 students referrals made to School Psychologist.

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses		Total Funds	Mid-Year Report
	<p>School Psychologist in the areas of substance abuse, anger and grief management, suicide prevention and stress, anxiety and depression, drug and alcohol counseling. Professional Development aligned to substance use and abuse identification and prevention will be provided to all PTC. When necessary, support from outside agencies may be explored and provided to individual students or groups with common areas of intervention.</p>							<p>School Psychologist is moving towards SEL intervention Groups. To schedule professional growth and development for 2022 in alcohol and substance abuse. Currently partnering with Camarena Health.</p>
2.6	<p><b>Reduce overall suspension rate</b> PTC will reduce the overall suspension rate by creating opportunities for students to increase connectedness to school. Regular communication with teachers, administrators, and families will help support students' needs. Behavioral concerns will be addressed and communicated swiftly. Parent conferences help ground communication between home and school, as well as student report cards, progress reporting and regular calls home. Professional development provided by PTC, MCSOS specialists, and outside educational agencies in the</p>		No		LCFF	\$3,500	\$3,500	<p>No suspensions for 2021. Weekly contact made and behavioral concerns addressed immediately by staff/Leadership. Home visits as per needed Student-led, Teacher/Parent conferences scheduled for February 2022. ParentSquare communication being made on a site-wide level by Leadership. Need to increase teacher usage on a daily outreach basis. De-Escalation strategies PD to be revisited if necessary</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	areas of behavior intervention, de-escalation strategies, and other intervention practices will be provided to all PTC staff.						as discipline referrals are at all-time low.
2.7	<p><b>Increase number of annual climate survey responses and improve survey results</b></p> <p>On the 2020-21 LCAP parent and student feedback surveys with 214 returned of 660 issued. 80% of parents agreed that their student feels safe on campus and 86% of students reported feeling safe on campus. To address how to increase the percentages on both surveys in the future, data will be disaggregated as a staff, led by the project director and site administration. Stakeholder input will be solicited through School Site Council, ELAC, and Parent Advisory Committee meetings. Surveys and polls will be administered through Parent Square and information from students and parents through teacher communication and parent-teacher conferences. Feedback and professional development in the areas of site and student safety will be administered by PTC leadership, MCSOS</p>		No	Federal \$16,703		\$16,703	<p>To expediate Educational Partner feedback and input, surveys will be sent to PTC community members in January 2022 via ParentSquare using Google survey. All Feedback data was shared to community and is attached to all LCAPs in PDF form and posted to the website. Safety survey to PTC to be administered in January 2022.</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>specialists, or outside agencies with expertise in school and student safety. Surveys will be mailed home to all stakeholders. Printing cost to be included.</p> <p>Title I</p>						
2.8	<p><b>Reduce EL, Homeless, and SED student drop out rate</b>  Based on Ed-data.org 2019-20 data, 28.4% of PTC students dropped out of their 4 year cohort. Of those that dropped out, 50% were EL, 29% SED, and 15.8% were homeless (some student groups overlap). To address drop out rates, PTC will do the following: Administrators and Academic Counselors will make home visits to students in need of intervention. Academic counselors and teachers will maintain communication to intervene with students who are falling behind academically or have attendance issues. Communication with English and Spanish speaking parents will be made by administration, academic counseling, teachers and other staff to ensure parents are aware of academic and attendance issues in a timely manner through</p>		No		LCFF \$300	\$300	<p>Home visits made by Leadership/Counseling at PTC Madera = 2, PTC Chowchilla =12. All call/contact entries are made into the PowerSchool database. All parent communication is made through ParentSquare and ConnectEd portals. Academic Counseling has hosted those far. 3 orientations, 1 Parent information night and 1 Family Orientation Meeting. Site Leadership, Counselor work with teachers to maintain priority list of students in need of intervention.</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>phone calls, conferences, and Parent Square.</p> <p>Administration and academic counseling can plan and provide parent education nights to inform and give strategies parents to help intervene and support their students academics and attendance issues.</p> <p>Site Administration and academic counselor will maintain a possible priority list of students to monitor for intervention.</p>						
2.9	<p><b>Maintain a Safe Campus</b> 87% of PTC students reported, via 2021 survey, feeling safe while on campus. To continue and improve this percentage, PTC will continue to provide active and proactive supervision, by all staff, to create a safe and secure learning environment for students. This will be done by maintaining regular supervision schedules before school and during breaks and lunch and professional development in: conflict resolution, restorative justice, substance use and abuse awareness, and other social emotional topics.</p>		No				<p>Due to COVID-19, a change to the Master Schedule on both campuses, scheduled supervision has been put on hold. PD to be scheduled for 2022.</p>



Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	Professional development may be provided by PTC leadership, MCSOS specialists, or outside sources which could include Madera County Probation, Madera County Behavioral Health, Specialists from other County Offices of Education, or other specialists as needed.						
2.10	<p><b>Provide external learning opportunities for students.</b> External learning opportunities, such as field trips and guest presentations for students have been well attended. Teachers will plan field trips and guest presenters that enhance student learning and increase connectedness to school. Field trips now allow for virtual access, which can also contribute to learning goals. Academic counselors to provide workshops on career exploration, SEL, and other relevant topics. Curriculum, materials, and other software programs to be purchased to support these increased interventions.</p>		Yes		LCFF \$1,647	\$1,647	1 sports competition attended in 2021 (8 students) 1 Community service event attended by 5 Leadership students. 2021 PD has included: 6 Math Trainings 4 SEL Trainings 2 WASC Updates 1 StudySync Training Registration to Go (RTG) meetings conducted by Academic Counselors.

### Goal 3

PTC will encourage greater stakeholder participation and input by developing meaningful community, parent and family relationships.

#### Rationale

Based on state and local assessment data, stakeholder consultation, and other collected data the site identifies this goal and subsequent actions as priorities for the site. Goal 3 is a broad goal focused on improving performance across a wide range of metrics listed below. Opportunities for parents and community to participate and communicate effectively need to continue to grow in order for students to reach their academic and social-emotional goals. Parents also need to be supported in their efforts to become informed and education so they can actively participate in the PTC community and promote educational success for their children.

PTC will maintain supportive learning environments that assist families in feeling connected to the program, increase participation in advisory committees, and provide other stakeholder feedback opportunities to guide PTC through the next 3 years.

#### Expected Annual Measurable Objectives for Goal 3

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
3	1. Percentage of parent/students contacted on a teacher caseload.	Teachers log 82% of student/parent contacts on a weekly basis according to PowerSchool data.	85% Contact Rate Maintained	Teachers will log 100% of student/parent contacts on a weekly basis in PowerSchool.
3	2. Parent/family attendance to attend school events.	Parents will attend a minimum of one event held each semester	3 Parent Orientation Workshop Nights hosted during Fall 2021.	Maintain or increase the number of school events offered to parents and students to attend.
3	3. Increase the percentage parent and community input and participation.	31% of parents returned surveys in 2020-21.	TBD after survey data is collected in late January/early February 2022.	Increase the percentage of parent and community responses to over 50% annually.
3	4. Increase community partnerships.	PTC currently has 2 community partners	Camarena Heath and Madera County Behavioral Health	Increase the number of community partners and connect them with families and students.

## Actions and Services

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
3.1	<p><b>Increase Parent Communication frequency</b> Based on a study for the Harvard Graduate School of Education written by Kraft and Dougherty, "teacher-family communication increased the odds that students completed their homework by 40%, decreased instances in which teachers had to redirect students' attention to the task at hand by 25%, and increased class participation rates by 15%. With 72% of the SED student population being credit deficient, 17% of PTC students are EL learners, and 30% of students are redesignated as fluent English proficient (RFEP) with languages other than English being spoken at home, there is a need for increased teacher-parent communication.</p> <p>PTC administration, counseling, and teaching staff will provide effective communication with parents of regular, EL, and Special Education students in home language regarding school administration, activities, student progress and attendance. Communication will occur through personal phone</p>		No		Federal 0	0	<p>Research based information to be sent out to community. ParentSquare Portal in English and Spanish. Websites updated and all documents posted in English and Spanish. Bilingual staff available on site for necessary translation. PowerSchool Call logs are maintained on a daily basis.</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>calls, home visits, the Parent Square application/website, an updated and maintained school website, and quarterly progress reports and semester report cards; with all communication provided in primary languages translated by support staff where necessary.</p> <p>Bilingual translation provided by counseling and support staff will be available for all parent meetings including: IEPs, SSTs, #504 and Parent/Teacher/Student conferences.</p> <p>Daily direct communication from administrative, counseling, teaching and support staff will be recorded in PowerSchool to maintain an accurate record of communication with students and families.</p>						
3.2	<p><b>Increase Parent Involvement and Attendance in School Functions</b></p> <p>Very low rates of parent involvement at PTC have been shown in rates of completion on 2021 LCAP surveys (28% of PTC parents) led by a program director, college preparation seminars</p>		No				<p>Parent input surveys to be sent out in mid-January via Google Link on ParentSquare and LCAP data gathered by early February 2022. To increase input and support from parents, counselors have made calls home, hosted 2 RTG meetings, sent</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>offered 3-5 times a year by counseling,</p> <p>To increase parent involvement, PTC will do the following:</p> <p>CAES counseling will use the ParentSquare app/website to promote, deliver, and translate several college preparation, financial aide, parent seminar and workshop flyers. Trainings specifically designed for the EL community will also be a priority, with 17% of the PTC student population being an EL student and RFEP (30% of enrollment) students. Printed flyers in both English and Spanish will be distributed on site. Two PTC counselors will use parent surveys and follow-up contact to determine a course of at least 3 parent seminars and workshops throughout the year.</p> <p>PTC teachers will continue to hold parent-teacher conferences at the beginning of the Spring semester as a followup to the initial meetings at enrollment. These conferences will be focused on iReady data growth, academic progress, attendance updates, and general academic planning.</p>						<p>home fliers and posted events on ParentSquare communication portal.  3 Parent Orientations  1 Parent Information  1 Graduation Information  Students received information directly from counselors.  Additional Parent Nights to be scheduled in the Spring 2022, along with Student-led teacher/parent conferences.  EL focus Parent Night to be revisited in Spring 2022.</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>Administration, counseling, teaching, and leadership students will develop two PTC community nights such as family film nights or school carnivals, etc., on top of open house and back to school nights, during each year. Coordination of a career fair that include military representation, local community colleges, local employers, job corps, and the Madera County Workforce Development will take place once a year.</p> <p>ParentSquare will also be used more prominently to survey and poll all parents on a regular basis. PTC administration and program directors will set poll parameters and the program director will disaggregate and disseminate the data obtained from those polls.</p>						
3.3	<p><b>Increase Stakeholder Input and Participation</b> Increasing activity percentages is an important task for PTC to be sure stakeholders are represented. With 31% of parents returning the most recent stakeholder survey, there is a gap in communication. In years prior, multiple letters were mailed home but returned</p>		No				<p>Progress Reports to be maintained by sending home in the mail with incentive to return. Educational Partnerships and contacts to be sent home via Google link on ParentSquare in January 2022.. All parents and educational partners</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>to PTC with incorrect addresses. The 2020-21 school year has increased effectiveness when keeping and contacting parents through the mail. During the last progress report mailing, only 6 of 265 progress reports were returned at PTC sites.</p> <p>PTC will provide increased participation opportunities for parent input through surveys and formal and informal advisory committees including the School Site Council (SSC) English Learner Advisory Committee (ELAC), Parent Advisory Committee (PAC) and other school engagement meetings. This will increase parent involvement for unduplicated student population, which makes up 90% of PTC's student population. Because of the challenges in reaching all of PTC families, extra efforts are made to do so via direct contact or home visits.</p> <p>Increased communication from the principal, counselors, and teachers through the ParentSquare app/website keeps families informed and provides translation of all text information. The principal and counselor will send monthly newsletters to</p>						<p>are invite to attend SSC/ELC/ and PAC meetings via Zoom. ParentSquare has become the primary communication portal for school and home. ParentSquare currently has a 98% connection rating.</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>parents and students to keep information up to date. Phone calls to parents of EL students in Spanish will be made by support staff prior to all meeting opportunities. Parents of RFEP students will also be a specific group to increase the participation.</p> <p>ParentSquare will also be used more prominently to survey and poll all parents on a regular basis. There are currently only 4 parents not able to be contacted through the website. PTC administration and program directors will set poll parameters and the program director will disaggregate and disseminate the data from those polls.</p>						
3.4	<p><b>Develop greater Community Outreach opportunities</b> Currently, 23 PTC students are on court-ordered probation, at least 3 current students have been involved in sexual exploitations, past students have been educated through Valley Children's Hospital, and with 90% of PTC students being SED and would benefit from PTC's participation in the Madera County Compact</p>		Yes		LCFF 0	0	<p>Principal/Program Director work directly with Madera County Probation Dept. for adjudicated youth support. 3 Parent nights held in 2021, 1 program information night and 1 graduation information. 2 SSC/ELAC meetings held with full quorums. PAC/LCAP meetings were held in January, 2022 via Zoom.</p>



Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>and their community connections. With the need for PTC students to have positive community interactions, building outreach opportunities will be beneficial to out students.</p> <p>PTC will establish partnerships and engage in community through staff outreach. To increase outreach, PTC leadership staff will continue to attend the quarterly Madera Compact Meetings, the monthly Commercially Sexually Exploited Children (CSEC) meetings, and quarterly Juvenile Justice Coalition (JJC) meetings with Madera County Probation. PTC counselors will continue to coordinate with both Madera Community College and Merced Community College to provide students with 3-4 financial aid information nights, a Registration-to-Go information night each semester. Many SED students do not know the options available to them and outreach and connection to local community colleges can provide a powerful future opportunity.</p> <p>To build community outreach for students beyond supporting the</p>						<p>2 RTG events held. Academic Counselors meet regularly with students for credit evaluations and and FAFSA information. Madera COMPACT to resume in December 2021. CSEC to be revisited. Executive Director attended JJC meetings in 2021. Community outreach included Leadership collecting and donating food the Madera Food Bank after postponed in 2019-20 due to COVID restrictions. Additional partnerships to be revisited in Spring 2022.</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>Kids' Day fundraiser for Valley Children's Hospital, former partnerships with community groups like GRID Solar Solutions, and 4C's Construction need to be rekindled and expanded upon through exploration of other options within the community and led by the CTE coordinator.</p> <p>Attendance of one PTC administrator to the Madera County Compact can provide necessary contacts within the community to continue expanding student opportunities in the community. The Compact has utilized Leadership students (usually needing the Leadership Teacher and one administrator for supervision of event) for serving and hosting during their Compact Luncheon and PTC plans to continue this partnership in the future.</p>						

# Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Pioneer Technical Center - Madera and Chowchilla	Mr. Scott Ellingson - Principal Mr. Alan Macedo - Program Director	sellingson@mcsos.org (559) 664-1600 amacedo@mcsos.org

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021-22 Local Control and Accountability Plan (LCAP).

For feedback and input, PTC engaged its Educational Partners on the use of funds provided through the Budget Act of 2021 through two scheduled LCAP Zoom meetings held on Tuesday 1/18/22 at 4:30 - 5:30 p.m. and Wednesday 1/26/22 from 5:30 - 7:00 p.m. In addition, PTC sent out an All-CAES Online survey to all parents, students and staff with a target response window of 1/18/22-2/4/22. Finally, the LEA will provide a short presentation at the 3rd quarter CAES School-Site Council (SSC) Meeting, scheduled for 3/17/22.

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

Because the LEA has an enrollment of students who qualify as either low-income, English learners, and/or Foster Youth that is greater than 55%, the LEA planned to use the additional concentration grant add-on funding to increase the number of staff who provide services for the PTC population. These additional Supplemental and Concentration Grant Funds were intended to hire additional classified support staff; specifically Instructional Assistants (I/A) However, because there has been a significant decrease in enrollment at PTC, coupled with an increase in expenditures and a shortage of available personnel applying for these positions, hiring additional staff members has not been a viable option this year. As a result, the LEA is planning to use any additional S & C funds to extend work hours of currently employed Instructional Assistants (I/A) for the school year 2022-23. PTC I/As support directly, all unduplicated students, to address their ELA and Math subskill weaknesses in the i-Ready Acceleration classes.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

PTC did not receive ESSR III funding.

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

PTC did not receive ESSER III funds.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.

The LEA is using fiscal resources received for the school year 2021-22 to support students and teachers during the COVID-19 pandemic. The following action plans were aligned to PTC's LCAP, to address the needs of its students. The Learning Continuity Plan (LCP) The Safe Return to Schools Plan and the Elementary Secondary School Emergency Relief (ESSER III) plan. The primary focus of these plans is to mitigate learning loss during the pandemic/distance learning period in 2020-21. Use of additional staff to support students in the acceleration class has been a targeted intervention to support students; specifically in the areas of ELA and Math. The Safe Return to Schools Plan ensures that students and staff are protected during in-person learning, with a clear set of expectations, guidelines and safety precautions that allow for students to return safely to the classroom. All plans align with PTC's goals of 1) Student Achievement / College and Career Readiness 2) Providing resources and services to improve the social and emotional well-being of each student and to provide a safe learning environment and 3) PTC will encourage greater stakeholder participation and input by developing meaningful relationships with parents and family.

# Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

*For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education’s (CDE’s) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

## Introduction

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA’s educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA’s 2022–23 LCAP.

## Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA’s educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to

reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

**Prompt 1:** *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”*

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

**Prompt 2:** *“A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”*

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

**Prompt 3:** *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fg/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fg/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

**Prompt 4:** *“A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”*

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA's implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

**Prompt 5:** "A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA's 2021–22 LCAP and Annual Update."

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA's 2021–22 LCAP. For purposes of responding to this prompt, "applicable plans" include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education  
November 2021

<b>Budgetary Impact of 2021 Budget Act on 2021-22 Adopted Budget Pioneer Technical</b>			
<b>Budget Item</b>	<b>Projected 2021-22 Budget Amount</b>	<b>Actual 2021-22 Budget Amount</b>	<b>Difference</b>
Total LCFF Funds	\$4,011,137	\$3,289,824	<b>-\$721,313</b>
LCFF Supplemental and Concentration Grants	\$921,028	\$852,771	<b>-\$68,257</b>
All other state funds	\$611,482	\$610,065	<b>-\$1,417</b>
All Local Funds	\$105,076	\$20,896	<b>-\$84,180</b>
All Federal Funds	\$75,436	\$67,659	<b>-\$7,777</b>
Total projected revenue	\$4,803,131	\$3,988,444	<b>-\$814,687</b>
Total budgeted general fund expenditures	\$4,606,330	\$4,892,952	<b>\$286,622</b>

\*While there was a 15% increase in Supplemental and Concentration Funds over all the budget was reduced due to lower ADA\*



# 2021-22 Local Control Accountability Plan (LCAP) Actions & Services Mid-Year Report

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Madera County Superintendent of Schools (Endeavor / Voyager)	Hugo Sanchez Program Director - Career/Alternative Education Services	hsanchez@mcsos.org (559) 662-6211

## Goal 1

**Juvenile Hall (Endeavor/Voyager) students will stay on track to graduate and qualify as prepared to be college career ready through state adopted standards-based instruction.**

### Rationale

Students are enrolled in Juvenile Hall from school districts throughout Madera County, as well as, districts in other counties. The length of enrollment varies greatly, so fulfilling this goal helps ensure students do not fall behind academically. Based on limited state data resulting from suspension of assessments due to COVID-19, as well as the low numbers of students required to complete the ELPAC, assessment data collected from i-Ready assessments for ELA and Math will allow for monitoring academic progress. Local assessment data, stakeholder consultation, and other collected data identify this goal and subsequent actions as priorities for the Juvenile Hall. Goal 1 is a broad goal focused on improving academic performance for English Learners and SED students, progress monitoring of students academically deficient, and improving instructional practices of all teachers. Endeavor/Voyager will continue to focus on high-quality professional development to increase all teachers' effectiveness in teaching incarcerated youth with varying abilities, challenges and levels of proficiency. Specifically, Goal 1 Action 1 addresses the importance of relevant professional development for teachers to affect academic achievement of EL and SED students. Local, common formative assessment data will be the primary method for monitoring academic growth. Currently, the students of Endeavor/Voyager have not shown to be college and career ready on the CA School Dashboard given the small number of qualified students. Endeavor/Voyager educational staff members recognize the importance of providing students access to courses to stay on track with their home districts graduation requirements.

The educational outcomes of English Learners and SED students continue to be of concern not only at the state level, but for Madera County Superintendent of Schools, as well. Many incarcerated students do not graduate on time with their high school cohorts, and the graduation rate for incarcerated EL and SED students is even lower. Of those who enroll in a post-secondary program, very few students successfully complete. Additionally, English Learner and SED high school students often have higher chronic absenteeism rates, which adversely affect academic achievement on state or local assessments and progress toward graduation. Ensuring students receive the necessary information and support to graduate from high school and be prepared for college/career is vital. Due to transiency for incarcerated students, developing and maintaining strong educational practices, increasing teachers' capacity through professional learning, and collecting local data on academic achievement is paramount. In order to successfully achieve this goal and included actions, the principal, school counselor, teachers and RSP teacher will continue to work closely and communicate often with correctional staff.

### Expected Annual Measurable Objectives for Goal 1

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
1	1. Percentage of teachers attending professional development trainings.	100% of teachers and staff received ongoing professional development of 90 minutes embedded into the weekly instructional schedule throughout school year 20-21. In addition, teachers have access to additional professional development if desired.	100% of teachers attended professional development trainings with CAES colleagues from MCIA and PTC led by MCSOS staff in the areas of Math, SEL and ELD. In addition, Madera County Behavioral Health provided professional learning on Mental Health First Aid.	100% of teachers and staff will participate annually in professional development on California Common Core State Standards in ELA, Mathematics, Social Science, and Science, either through MCSOS or other professional educational organizations
8	2. Credits earned by credit-deficient students.	No baseline available.	All credit deficient students provided with textbooks and necessary materials required to recover credits.	Increase the number of credits earned by credit-deficient students by 5 annually.
5	3. Number of students completing Individual Graduation Progress Plan and Career Assessment Survey.	No baseline available.	Career Assessment survey to be given in Spring 2022. School Counselor meets with all graduating seniors to assist with college matriculation and financial aid applications.	All students who are in Juvenile Hall longer than 15 days will receive an Individual Graduation Progress Plan and a Career Assessment Survey.
4	4. Percentage of English Learner (EL) reclassifications.	0% of EL students have been reclassified in the last three years.	0% of EL students have been reclassified this school year.	10% of EL students will be reclassified annually.
1	5. Percentage of students with Instruction and materials aligned with Common Core State Standards (CCSS).	100% of students have access to standards based instruction and instructional materials in 20-21.	100% of students have access to standards based instruction and instructional materials.	100% of students receive standards based instruction and instructional materials.
4	6. Distance from Standard (DFS) as measured by SBAC.	No SBAC data available for baseline.	Results to be analyzed after SBAC Assessment given in Spring 2022.	Continue to increase SBAC scores by 5% annually.
5	7. Number of students on track to graduate with a high school diploma.	3 Students graduated in 2019-20.	As of December 2021, 4 Endeavor/Voyager students are on track for graduation in Spring of 2022.	All students will be able to transfer back to their home-district on track to graduate with their class or graduate from Endeavor/Voyager schools.

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
1	8. Number of students receiving intervention and supports.	All students with an IEP receive interventions and supports identified on their IEP in 20-21.	100% of all students with an IEP receive interventions and supports identified on their IEPs.	Continue to ensure that all students with an IEP will receive interventions identified on their IEP.
4	9. Growth on i-Ready assessments in ELA and Math and LAS Links assessments.	No baseline available.	As indicated by results from i-Ready diagnostics #1 in Fall 2021 to Diagnostic #2 in Winter 2021, an increase of 5% of students on grade level in ELA. No measurable growth indicated in Math from diagnostic #1 to diagnostic #2.	All Juvenile Hall students with valid scores will show individual growth between diagnostic assessments on ELA and Math for i-Ready and LAS Links assessments toward meeting or exceeding grade level.
5	10. Percentage of students screened for qualifications of modified graduation track or grade level reclassification.	100% of students in grades 11 and 12 were screened; 9 students were qualified in 20-21 school year.	To date, 30 students have been screened. Of those students, 18 were officially placed on an Assembly Bill/Modified Graduation track. Another 7 of the 30 were approved but were not placed on the modified graduation track either because they were released before we were able to do so or their guardian failed to attend the appointment. Of the currently enrolled students, 8 are on an AB graduation track.	100% of students in 11th and 12th grades will be assessed or screened to determine qualification for grade level reclassification or modified graduation requirements.
7	11. Number of students enrolled in Career Technical Education (CTE) introductory welding course.	0 students are accessing virtual welding course during 20-21.	Currently, there are 8 students in the Cadet Academy who are enrolled in the Introduction to Welding course.	Increase the number of students in the Cadet Academy taking virtual welding course will increase annually.
1	12. Percentage of teachers appropriately credentialed.	100% of teachers are appropriately credentialed in 20-21.	100% of teachers are appropriately credentialed in 2021-22.	Maintain 100% of teachers being appropriately credentialed.

## Actions and Services

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses		Non-Personnel Expenses		Total Funds	Mid-Year Report
1.1	<p><b>Teacher Professional Development specific to English Learners</b></p> <p>Professional development for Endeavor/Voyager is designed to meet the academic, social, and emotional needs of students to maximize academic achievement. Professional development will also focus on identifying and implementing best instructional practices principally directed at meeting the needs of English Learners. Professional development is designed for teachers, administrators, counselors, and other support staff. Teachers are encouraged to seek professional development opportunities or conferences provided by other educational organizations, aside from those provided by MCSOS.</p>		Yes	LCFF	0	LCFF	\$405	\$405	Zero students are not demonstrating proficiency in ELA and Math. All teachers, including RSP teacher, instructional assistant, and principal have received numerous professional development trainings in the areas of math, ELA, SEL, assessments and data disaggregation
				Other State	0	Other State	0		
				Local	0	Local	0		
				Federal	0	Federal	0		
1.2	<p><b>Provide Credit Recovery Options for All Students</b></p> <p>Students enrolled in Juvenile Hall come from various districts from within Madera County. Furthermore, the majority of students are significantly credit deficient. To help students recover credits needed to fulfill graduation requirements, online</p>		No	LCFF	\$50,961	LCFF	0	\$241,365.00	All students that are credit deficient are assigned additional courses to make-up credits. Credits are assigned to meet the graduation requirements of each student's home districts. Academic records are updated quickly to ensure
				Other State	0	Other State	0		
				Local	0	Local	0		
				Federal	\$26,668	Federal	0		

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	courses such as Odysseyware will be used. Students needing to complete A-G courses will also have this option. Teachers and instructional assistants will be able to provide additional support. Partial credits will be awarded for students who get released prior to the end of the semester. Academic counselor, counseling specialist, and administrator will ensure academic records are obtained in a timely manner.						maximizing the time students have to earn credits.
<b>1.3</b>	<b>Create Individual Progress Plans and Career Assessment Surveys</b> Academic Counselor will meet with all students in the Cadet Academy, and students enrolled in Endeavor for more than 15 days to complete Individual Progress Plan and Career Assessment Survey. Academic Counselor will also assist graduating high school students with registration at Madera Community College and completing FAFSA documents.		No	LCFF 0 Other State 0 Local 0 Federal 0	LCFF 0 Other State 0 Local 0 Federal 0	\$0.00	School counselor meets with all students in the Cadet Academy. Students approaching graduation receive assistance with college registration at Madera Community College and complete financial aid documents.
<b>1.4</b>	<b>Reclassify EL Students</b> To support EL students in achieving English		No	LCFF 0 Other State 0	LCFF 0 Other State 0	\$9,363	Students are assessed using LAS Links to gather data on the

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses		Non-Personnel Expenses		Total Funds	Mid-Year Report
	Language reclassification, Juvenile Hall educational staff will use LAS Links English Language Proficiency Assessment as one of our local assessments to meet reclassification criteria. LAS Links provides English Language proficiency results in speaking, listening, reading, and writing domains. An ELPAC score of "4" is required for EL reclassification, along with three other criteria required by the state. The fourth criteria allows for use of local assessments for reclassification. The Program Director (Bilingual Coordinator), along with the academic counselor will review assessment results and consult with teacher. Parental opinion and consultation is also a requirement. Currently, 0% of these students have been reclassified in the last three school years.			Local	0	Local	0		listening, speaking, reading, and writing domains. This will allow for targeted supports to increase English proficiency and increase the number of students meeting the criteria to be RFEP. The ELPAC Summative assessments in Spring 2021 did not yield any scores of "4" but provided valuable data specific to domains of students' strength and opportunities for growth.
<b>1.5</b>	<b>Provide CCSS Curriculum and Materials for SED students</b> Since 0% of low-income students have demonstrated meeting or exceeding standard on SBAC assessments in ELA or Math, Endeavor/Voyager will provide SED students with high-quality, standards		Yes	LCFF	0	LCFF	0	0	Students continue to receive CCSS instruction through updated curriculum in ELA, and the curriculum committee is working on updating social science, math and health curriculum. Additional courses are
				Other State	0	Other State	0		
				Local	0	Local	0		
				Federal	0	Federal	0		

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	aligned instructional support materials in ELA, Math, ELD, social science, and science. Materials will include textbooks, StudySynch (books and software), and other online software/curriculum, including Odysseyware. The increased rigor will support academic progress toward proficiency. The most recent California School Dashboard results for 2018 and 2019 show that 0% of students are at standard or meeting the College/Career Indicator.						available through Odysseyware.
1.6	<p><b>Improve academic proficiency of SED Students on SBAC Math and ELA assessments</b> Based on 0% proficiency in ELA and Math for SED students, Endeavor/Voyager staff will provide instruction and instructional materials to support SED students' academic growth as measured by SBAC ELA and Math assessments. State assessment results on Summative SBAC and Interim Assessment Blocks (IABs) will be administered by teachers and results are to be analyzed by administrators, principal, teachers and academic counselors.</p>		Yes	LCFF 0 Other State 0 Local 0 Federal 0	LCFF 0 Other State 0 Local 0 Federal \$3,730	\$3,730	Teachers continue to work with students to support their subskill weaknesses, despite students being enrolled for an average of only 24 days in Endeavor. To date, students have shown an increase of 17% in ELA, as measured by i-Ready assessments.

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>Since state data may not be available given the small sample size of students required to complete the assessments, i-Ready assessments are used to show academic growth. School year 20-21 i-Ready results indicated fewer than 10% of students on grade level in ELA and Math. Teachers will use formative i-Ready assessments and prescriptive lessons to help students become more academically proficient. Teachers will assign i-Ready lessons as part of the required classwork to support learning and increase academic proficiency in these areas.</p>						
1.7	<p><b>Maintain students on track for Graduation</b> Academic Counselors maintain communication with home districts of all students enrolled in Endeavor/Voyager to ensure appropriate credits are assigned and minimize loss of credits toward graduation. Academic Counselor to facilitate updated Credit Evaluation so that teachers can assign coursework. All students enrolled in Juvenile Hall at least 15 days are eligible to earn partial credits, which will be forwarded to home districts upon release.</p>		No	LCFF 0 Other State 0 Local 0 Federal 0	LCFF \$200 Other State 0 Local 0 Federal 0	\$200	All students continue to be enrolled in courses required for graduation for their home districts. In addition, all students have an opportunity to earn credits through individually assigned courses in Odysseyware.



Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
1.8	<p><b>Support students with IEPs</b>  All teachers receive a daily roster of students with IEPs, which allows teacher to make appropriate accommodations. In addition, the RSP teacher meets individually or in small groups with all students with IEPs. Regular communication between core academic teachers and RSP teacher ensures student is receiving appropriate support. Support for students can be push-in or pull-out to provide additional options for students.</p>		No	LCFF 0 Other State 0 Local 0 Federal 0	LCFF 0 Other State 0 Local 0 Federal 0	0	An RSP teacher meets with each student requiring specialized instruction. Teacher works with students individually or in small groups. RSP teacher has planned and co-taught lessons with core academic teachers. The RSP teacher also maintains regular communication with each teacher to ensure students are being supported appropriately.
1.9	<p><b>SED students to make academic progress as measured by i-Ready assessments (Includes funding related to Goal 1, Action 6)</b>  Since 0% of SED students are meeting or exceeding standard on SBAC assessments for ELA and Math, i-Ready will be used to provide individually prescribed lessons to support subskill weaknesses for each student. Teachers will use formative i-Ready assessments and prescriptive lessons to help</p>		Yes	LCFF 0 Other State 0 Local 0 Federal 0	LCFF 0 Other State 0 Local 0 Federal 0	0	Teachers continue to work with SED students to support their subskill weaknesses, despite students being enrolled for an average of 24 days in Endeavor. To date, students have shown an increase of 17% in ELA, as measured by i-Ready assessments.

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>students become more academically proficient. Teachers will assign i-Ready lessons as part of the required classwork to support learning and increase academic proficiency. The Instructional Assistant will assist low-performing students with additional support. Additional instructional materials will be purchased to support classroom instruction, as needed. Data from state assessments is contingent on a minimum number of students completing the assessments, so that data is not reliable as it is not available on a yearly basis.</p>						
1.10	<p><b>Modify Graduation Requirements and Grade Level Reclassification, as needed</b> Academic Counselor to grade level reclassify all qualifying students based on credits earned, as opposed to years in high school. In addition, academic counselors screen students for AB2306 or other appropriate ABs to determine qualification for modified graduation requirements. Upon satisfying requirements for any of the programs, appropriate courses will be assigned, as the</p>		No	LCFF 0 Other State 0 Local 0 Federal 0	LCFF 0 Other State 0 Local 0 Federal 0	\$0.00	All students are screened to determine qualification for modified graduation track per California high school graduation requirements. Courses are adjusted for each student that meets qualification criteria

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses		Non-Personnel Expenses		Total Funds	Mid-Year Report						
	graduation requirements may change. Counselor to inform counseling specialist and teachers to ensure records are updated and enrollment in appropriate courses.							1.11	<p><b>Increase students completing CTE Introductory Course</b></p> <p>In order to increase the number of students enrolled in CTE courses, an Introduction to Welding course will be provided to Juvenile Hall students due to a recent student survey (February 2021) in which 71.4% of students stated an interest in enrolling in a CTE Welding Course. To assist and implement this instruction in a safe manner within the Juvenile Hall building, virtual welders will be purchased and used. The virtual welders allow the CTE instructor to create a near-real life welding scenario in a safe environment for the learner in absence of an actual welding shop. The course will require hardware, software, materials and online resources. In addition, teacher will receive professional development to maximize use of virtual welders.</p>		No	LCFF \$5,300 Other State 0 Local 0 Federal 0	LCFF 0 Other State 0 Local 0 Federal 0	\$5,300	All students in the Cadet Academy are enrolled in the Introduction to Welding course. Currently, there are eight students.

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses		Non-Personnel Expenses		Total Funds	Mid-Year Report				
1.12	<p><b>Maintain low student to teacher ratio</b></p> <p>Student to teacher ratio should be 16:1, but during the 2020-21 school year, the ratio was below 7:1. Having an extra teacher allows students to receive increased support from all teachers, since their case loads are lower. SED students will improve academic achievement in ELA and Math through the increased support.</p>		No	LCFF 0	LCFF 0	Other State 0	Other State 0	Local 0	Local 0	Federal \$50,961	Federal 0	\$50,961	Student to teacher ratio has consistently been less than 7:1 during the current school year, but has not exceeded 9:1.
1.13	<p><b>Maintain low student to teacher ratio</b></p> <p>Student/Teacher ratio should be 16:1, but during the 2020-21 school year, Juvenile Hall was below 8:1. Having an extra teacher allows students to receive increased individualized support from all teachers, since the student to teacher ration is significantly lower. SED students are significantly behind grade level as measured by i-Ready assessments for ELA and Math. Students will improve academic achievement in ELA and Math through the increased support and availability of the teachers. The additional teacher allows students to benefit from increased in-person course offerings.</p>		Yes	LCFF \$48,573	LCFF 0	Other State 0	Other State 0	Local 0	Local 0	Federal 0	Federal 0	\$48,573	Student to teacher ratio has consistently been less than 7:1 during the current school year. Each student receives more individualized support from each teacher as a result of the low enrollment numbers.

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses		Non-Personnel Expenses		Total Funds	Mid-Year Report
1.14	<b>Retain Highly Effective Teachers</b> MCSOS will provide high quality professional development to increase teacher and staff effectiveness. Building teacher capacity in this manner will increase staff retention and contribute to a positive working environment. MCSOS will also offer competitive salaries to increase teacher retention.		No	LCFF	0	LCFF	0	\$289	All positions are filled by credentialed highly effective teachers who have been employed by MCSOS for several years. MCSOS provides on-going professional learning to increase pedagogy for student achievement.
				Other State	0	Other State	0		
				Local	0	Local	0		
				Federal	0	Federal	\$289		

## Goal 2

**MCSOS will provide resources and services to improve the social-emotional well-being of each student and provide a safe environment conducive to learning.**

### Rationale

Many incarcerated students have a history of academic struggles and high absenteeism rates, so this goal aims to target the whole child to account for academic, social-emotional, and behavioral well-being. An annual survey will measure whether students, teachers, principal and educational support staff feel they have best supports in an emotionally, physically and cognitively safe learning environment. Through regularly scheduled professional learning opportunities, all educational staff will develop research-based best practices to support the social-emotional needs of incarcerated youth. Partnerships with Madera County Department of Behavioral Health (and potentially other agencies) will provide relevant SEL training to MCSOS teachers, administrators and support staff directly affecting students in Endeavor and Voyager. In addition, external learning opportunities will allow students to extend educational lessons beyond the classroom, since many seldom have those opportunities in their home districts. Collaboration with Probation department facilitates referrals of students needing additional mental health supports, while school counselors provide academic supports in progress toward graduation, transition to home districts, registration for community college, financial aid applications, and/or other post-graduation opportunities. The inclusion of these SEL supports will contribute to progress toward graduation and reduce chronic absenteeism.

### Expected Annual Measurable Objectives for Goal 2

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
6	1. Student to teacher ratio.	Student to teacher ratio was 7:1 during 20-21	Student to teacher ratio is 7:1 during 2021 SY.	Maintain student to teacher ratio no greater than 12:1.

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
5	2. Number of presentations to students annually.	2 presentations were made in school year 20-21	1 presentation was made from Academic Counselor in 2021.	Maintain or increase presentations to students on topics of interest and need.
5	3. Percentage of Chronic Absenteeism	0% of students are chronically absent.	0% of students are chronically absent.	Maintain Chronic Absenteeism rate of 0%.
1	4. Facilities Inspection Tool (FIT) score	FIT in October 2020 scored Endeavor/Voyager in "Good Repair"	FIT in October 2021 scored Endeavor/Voyager in "Good Repair"	Maintain FIT score of "Good Repair" annually.
6	5. Suspension rate.	According to Dataquest, suspension rate was 2.6% in schoolyear 2019-20.	Suspension rate was 1% in SY 20-21 as per DataQuest	Suspension rate will be 0% annually.
5	6. Percentage of students participating in learning opportunities outside of the classroom.	In school year 19-20, 100% of students participated in classroom and extended learning opportunities, which included field trips, essay and poetry contest, as well as athletic competitions	In school year 2021, 100% of students participated in classroom or extended learning opportunities. These included community field trips, an essay and poetry contest, and an athletic competition.	100% of students will be encouraged to participate in classroom learning and extended learning opportunities.
6	7. Percentage of students indicating a positive school environment	LCAP Survey in Spring 2021 data shows 95% of students feel encouraged to succeed	The MCSOS LCAP surveys were sent out in January 2021.	100% of students will state they are encouraged to succeed annually.
6	8. Number of SEL presentations to staff by Madera County Behavioral Health and other agencies.	In school year 20-21 there were 3 presentations to MCSOS staff.	As of 2021, Staff received 4 SEL professional growth and development trainings.	Increase to at least 6 SEL presentations by the 23-24 school year.

## Actions and Services

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
2.1	<b>Maintain a low Teacher to Student Ratio</b> MCSOS will maintain a low teacher to student ratio to better support students academically, socially, emotionally, and behaviorally. Current ratio is lower than 10:1, allowing		No		LCFF 0	\$0.00	The student to teacher ratio has consistently been less than 7:1 during the current school year. Each student receives more individualized support from each teacher as a result of the low

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>students to receive increased academic support from teachers. In addition, an Instructional Assistant provides additional academic support to Unduplicated Students. Program Director maintains communication with Deputy Chief Probation Officer to discuss changes in student enrollment.</p> <p>This Action is addressed in Goal 1, Action 12</p>						<p>enrollment numbers. In addition, the ratio allows for students to feel safe physically, emotionally, and cognitively.</p>
2.2	<p><b>Counseling Presentations</b> Academic counselors present or invite guest presenters to provide information on resources and services available to students upon their release, and some that may be available during their incarceration. Information discusses topics including, workforce, college registration, financial aid, Job Corps, and other topics of interest. In addition, Rotary Club speakers are invited by the ELA teacher to provide valuable information on resources in Madera County. Wreaths Across America is also invited to present, so that students can support the organizations efforts.</p>		No	LCFF 0 Other State 0 Local 0 Federal 0	LCFF 0 Other State 0 Local 0 Federal 0	\$0.00	<p>An Academic Counselor provides information and resources available to students upon their release.</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
2.3	<p><b>Maintain Chronic Absenteeism Rate</b> Students in Juvenile Hall have historically high levels of truancy and academic struggles in their districts of residency. All teachers will create a positive learning environment to encourage students to attend class. Although students are incarcerated, they have the option to not attend class. Teachers, academic counselor and program director to participate in Treatment Team meeting with Juvenile Hall staff to learn of issues and supports for students who are struggling with incarceration, which can impact school attendance. Meetings are held monthly.</p>		No	LCFF 0 Other State 0 Local 0 Federal 0	LCFF \$250 Other State 0 Local 0 Federal 0	\$250	Chronic Absenteeism rate is 0%.
2.4	<p><b>Maintain access to technology</b> Students in Juvenile Hall will have access to online curriculum and resources in a cybersafe environment and use technology appropriately. Students will be more prepared to access online assessments, such as ELPAC and SBAC state assessments, along with local assessments. In addition, online courses will allow students to stay on</p>		No	LCFF 0 Other State 0 Local 0 Federal 0	LCFF \$700 Other State 0 Local 0 Federal 0	\$700	Safety measures in place through MCSOS IT Division and Madera County Probation IT to ensure safe and responsible use of interned to access educational sites. IT has recently installed Clever to facilitate student access with a single sign-on and allows for maximizing instructional time.



Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>course to graduate in accordance with home district requirements. Teachers will have access to upgraded hardware and software to support student learning and academic proficiency. Professional Learning will continue to provide pedagogy and resources for all teachers and students.</p>						
2.5	<p><b>Reduce Suspension Rate</b> Reduce suspensions by creating opportunities for students to increase connectedness to school. Regular communication with teachers, administrators, and families will help support students' needs. Behavioral concerns will be addressed and communicated swiftly. Parent conferences help ground communication between home and school, as well as student report cards, progress reporting and regular calls home. Communication and collaboration with correctional staff will also contribute to students feeling more connected to school.</p> <p>NOTE: Included in teachers' salary</p>		No	LCFF 0 Other State 0 Local 0 Federal 0	LCFF \$180 Other State 0 Local 0 Federal 0	\$180	<p>Treatment Team Meetings are help and facilitated monthly by Deputy Chief Probation Officer and include instructional staff and principal. Behavioral and academic concerns are address to proactively support identified students. Daily conversations between correctional and educational staffs ensure potential issues are addressed before anything escalates.</p>

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses		Non-Personnel Expenses		Total Funds	Mid-Year Report
2.6	<p><b>Increase Student Participation</b>            Extended learning opportunities, such as field trips and guest presentations for students have been well attended. Teachers will plan field trips and guest presenters that enhance student learning and increase connectedness to school. Field trips now allow for virtual access, which can also contribute to learning goals.</p>		Yes	LCFF 0 Other State 0 Local 0 Federal 0	LCFF 0 Other State 0 Local 0 Federal 0		0	Students have participated in field trips, sporting events, and also to support community service events, such as Wreaths Across America.	
2.7	<p><b>Maintain a Positive Learning Environment</b>            When students feel physically, cognitively, and emotionally safe, they are better able to optimize their learning capacity. ParentSquare allows safe and effective communication between the school and students or parents. Teachers will teach, model, and practice social-emotional skills that promote a safe learning environment. Academic counselors will provide lessons on a variety of topics that affect social-emotional learning and better equip students to cope with challenges to academic achievement. Academic counselor, RSP teacher and school psychologist to provide services to students to</p>		Yes	LCFF \$2,975 Other State 0 Local 0 Federal 0	LCFF 0 Other State 0 Local 0 Federal 0		\$2,975	Teachers have increased use of ParentSquare to communicate with families about student progress. PowerSchool entries allow all staff to have access to interventions and supports for students	

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	support academic needs and teach skills to cope with difficulties. A small student to teacher ratio also contributes to positive school environment by allowing teachers to develop stronger teacher to student relationships.						
2.8	<p><b>Increase collaboration with Madera County Department of Behavioral Health (MCDBH)</b></p> <p>In order to support the SEL needs of students in Endeavor and Voyager, MCSOS will collaborate with MCDBH to provide additional SEL professional development to MCSOS staff . These trainings are free of charge and can be incorporated into regularly scheduled PD time slots.</p>		Yes		LCFF 0	\$0.00	Madera County Department of Behavioral Health has facilitated Mental Health First Aid Training to MCSOS staff to support the SEL needs of students.

### Goal 3

**Increase parent involvement by developing meaningful partnerships and participation outreach, in order to increase student engagement, achievement and social-emotional well-being.**

#### Rationale

Academic success of students is greatly influenced by strong relationships with at least one parent or guardian. Using feedback from parents to increase specific program services or consider services that are not offered will contribute to developing the best academic program for all students. Due to the transient nature of incarcerated students, establishing strong school to family relationships will lead to greater student engagement, improved academic success and increased social-emotional well-being of students. Providing families and other prosocial adults with information about the unique academic needs of their students through trainings and other supports will develop their capacity to advocate for their needs. Research continues to highlight the importance of parents in the academic success of their children, and MCSOS considers strong partnerships with all parents, particularly parents of English Learners and SED students as vital for students in Juvenile Hall. Teachers will connect with families to share academic progress of students, as well as concerns. Parents will be encouraged to attend student recognition ceremonies, including graduation ceremonies, as well parent advisory committees.

### Expected Annual Measurable Objectives for Goal 3

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
10	1. Number of Foster Youth (FY) caregiver participation in monthly workshops	No baseline data available.	There were 4 for the schoolyear 2021-22.	On average, 25% of caregivers/parents will participate in monthly parent workshops
10	2. Percentage of caregivers who believe they have the capacity to meet the educational and social-emotional needs of students in foster care (via Annual Caregiver feedback survey).	No baseline data available.	The survey will be administered in Spring of 2022.	100% of surveyed caregivers believe they have the capacity to meet the educational and social-emotional needs of students in foster care
3	3. PowerSchool Log Entries of parent communication.	0 log entries by teachers in 20-21.	0% Log Entries in Powerschool	100% of teachers will maintain communication log entries in PowerSchool.
3	4. Percentage of parents attending school events.	0% of parents attended school events or advisory committee meetings in 20-21.	0% have attended	Increase parent attendance to school events or advisory meetings by 10% annually.
3	5. Number of parents using ParentSquare to communicate with school teachers.	0 parents completed surveys sent via ParentSquare in 20-21.	83% of parents are in contact via text to teachers.	Increase number of parents using ParentSquare to communicate and complete school surveys.
3	6. Percentage of parents of EL and SED students attending Endeavor/Voyager parent advisory committees.	0% of parents of EL and SED students attend parent advisory meetings in 20-21.	Of 11 Educational Partner opportunities, 0% of parents have attended.	Parent participation for EL students will increase at least 10% annually.

### Actions and Services

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
3.1	<b>Build CAES Foster and Homeless parent/caregiver capacity to support the educational and social-</b>		No	LCFF 0 Other State \$13,854 Local \$33,388 Federal \$53,395	LCFF 0 Other State 0 Local 0 Federal 0	\$100,637	4 parent workshops were held Fall 2021: AB490 Overview Special Education Process

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p><b>emotional needs of youth.</b>            Coordinate monthly workshops to inform caregivers about the unique needs of Foster and Homeless Youth. Workshop topics include AB490/McKinney-Vento, Overview of Resources and Support Services, Trauma Informed Strategies for Behavior at Home, Ensuring Healthy Relationships for Youth, Suicide Awareness, Supporting Youth through Early College Awareness and Preparation, the Special Education Process, and Human Trafficking Awareness; Ensure caregiver accessibility by providing virtual opportunities for participation.</p>						<p>Ensuring Healthy Relationships for your child            Supporting the Social-Emotional Well-being of your child.</p> <p>All workshops have been held in person with a virtual option.</p>
3.2	<p><b>Document Home-School Communication</b>            Documentation of all communication in PowerSchool by teachers on a daily basis for students on their schedule. Administrators, counselors, and other support staff will also log communication with students on parents. Documentation will contribute to effective communication by all staff, especially administrators and academic counselors, while meeting with parents</p>		No	LCFF 0 Other State 0 Local 0 Federal 0	LCFF 0 Other State 0 Local 0 Federal 0	\$0.00	Log Entries have been made in Powerschool

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	to discuss successes or concerns about their child's academic progress.						
<b>3.3</b>	<b>Endeavor/Voyager School Events</b> Increase parent participation at school events and informational meetings to support identified needs of families. Voyager hosts Cadet Academy Graduation ceremonies throughout the year and parents will be invited to attend. Parents can attend athletic competitions or essay/poetry competitions as well. There are additional advisory committees that provide opportunities for students and families to provide input on programmatic improvements. Families requiring transportation will be provided tickets/vouchers to access transportation to attend school events.		No	LCFF 0 Other State 0 Local 0 Federal 0	LCFF 0 Other State 0 Local 0 Federal 0	0	Academic counselors have logged entries in PowerSchool.
<b>3.4</b>	<b>Parents Attending School Events</b> Program Director to work with correctional staff to make accommodations for school/student related meeting to be held on-site to increase parent attendance. Input from families will help establish		No	LCFF 0 Other State 0 Local 0 Federal 0	LCFF 0 Other State 0 Local 0 Federal 0	\$0.00	0% of parents have attended meetings.

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	informational meeting topics of interest to provide families with resources and skills to support their student's academic and social-emotional needs. Partnerships with Madera County Department of Public/Behavioral Health will provide local resources accessible to families in Madera County.						
3.5	<b>Promote School Communication with Families</b> ParentSquare, which allows for two-way communication between school and home, and phone calls for school events will be used to contact all families. All communication will be translated to families' preferred languages, currently English and Spanish. Translations of announcements and documents through ParentSquare will also provide opportunities for parents to provide feedback through surveys distributed through ParentSquare.		No	LCFF 0 Other State 0 Local 0 Federal 0	LCFF 0 Other State 0 Local 0 Federal 0	\$0.00	83% of parents receive messages through text notifications via Parent Square.
3.6	<b>Increase feedback from EL Parents</b> MCSOS will increase participation of EL parents through personal invitations		No	LCFF 0 Other State 0 Local 0	LCFF 0 Other State 0 Local 0	\$10,608	0% of parents have attended EL advisory meetings.

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses		Non-Personnel Expenses		Total Funds	Mid-Year Report
	via phone calls from administrators, academic counselors, or other support staff. Parent consultation and feedback meetings for the purpose of EL reclassification will also provide opportunities for parents to provide feedback. ParentSquare translates communications to the language of EL students' parents. Administrator, academic counselor, instructional assistant and support staff are Spanish-speaking, which is the primary language of more than 99% of EL students enrolled in Endeavor/Voyager.			Federal	\$10,608	Federal	0		

## Goal 4

**Facilitate the county-wide coordination of services for the educational success of students in foster care.**

### Rationale

The educational outcomes of students in foster care continue to be of concern not only statewide, but, locally as well. A low percentage of students in foster care graduate from high school, and, although most Foster Youth say they want to go to college, very few do. Of those who enroll in a post-secondary program, very few successfully complete. Additionally, students in foster care often change placements, impacting their academic and social-emotional success and well-being. Students in foster care consistently perform low in ELA and Math state assessments. Ensuring students in foster care receive the necessary information and support to graduate from high school and to be prepared for college/career is vital. Due to the high mobility of Foster Youth, establishing county-wide policies and procedures to address school stability and the immediate enrollment of Foster Youth is critical. Providing LEAs and other stakeholders with information about the unique needs of Foster Youth, trainings, and support to develop their capacity to advocate for and support this group of youth is critical for the stability and success of our students in foster care. The Foster Youth Services Coordinating Program works to ensure the county-wide coordination of services for foster youth to ensure school stability and, thus, college/career readiness and academic and social-emotional success.

Building the capacity of local LEAs to understand the unique needs of students in care will facilitate the identification of barriers faced by this population and, thus, facilitate the identification of strategies to minimize those barriers. An annual LEA feedback survey will measure whether liaisons/LEAs feel they have the knowledge and tools to best support foster youth academically and social-emotionally. Through professional development and training opportunities, gathering of and sharing best



practices, case management, policy review/development, grade level transition support and through the provision of academic support services such as tutoring, the foster youth services program expects that LEAs will have sufficient knowledge, tools, and strategies to minimize the rate of school mobility and improve the academic and social outcomes of foster youth. Additionally, helping LEAs understand how to ensure school stability through "best interested determination" is critical to the academic/social well-being of students in care. Making Foster Youth enrollment/mobility tools accessible such as the Foster Focus database will facilitate the monitoring of students in care as potential changes in placement occur. The completion of a county-wide interagency agreement outlining a common procedure in making "best interest determinations" and outlining the processes used in the development of a transportation plan (to maintain school of origin) will ensure that a consistent system and process is used. On-going professional development and Foster Youth Executive Advisory Council meetings provide a consistent venue through which new information and best practices are shared, helping to build capacity and ensuring the collaboration and facilitation of county-wide foster youth services.

Through the development and implementation of county-wide college and career readiness opportunities including policies to ensure accessibility to summer school, credit recovery, A-G/CTE/AP/Honors courses, dual enrollment courses, etc., as well as through college visits, case management, grade level transition services, work experience, and student workshops, students in foster care have the opportunity to participate in activities that will help them become college and career ready and informed about post-secondary options. They will learn about the paths necessary to take based on their individual interests. Additionally, monthly caregiver workshops will help caregivers stay informed about an array of topics and are designed to provide them with tools and strategies to support the academic and social success of students. An annual caregiver survey will measure whether they feel they have the capacity to meet the social and academic needs of foster youth.

The combination of ensuring LEAs have the capacity to support the needs of foster youth, including ensuring their school stability and academic/social-emotional success, as well as ensuring that foster youth are college and career ready and that caregivers have the knowledge, tools, and support to address the academic and social-emotional needs of youth in their care is the goal of Madera County's Foster Youth Services. Through the coordination of stakeholder, caregiver, and student activities and services as indicated below, the Foster Youth Services Program expects that Madera County foster youth will have the opportunities they need to maximize their potential academically and develop a post-secondary plan that they will be able to successfully transition into upon graduating from high school.

### Expected Annual Measurable Objectives for Goal 4

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
10	1. Percentage rate of LEA/district liaisons who feel they have the capacity to meet the academic and social-emotional needs of Foster Youth in their district (via Annual LEA feedback survey)	To be established Fall 2021	Survey is scheduled for Spring 2022.	100% of district liaisons feel they have the capacity to meet the academic and social-emotional needs of Foster Youth
10	2. School mobility (as defined by number of school placement changes)	To be established Fall 2021	LEA has began tracking mobility using the new CDE Dataquest Mobility Rate tool.	50% of eligible Foster Youth who experience a change in home placement will remain in their school of origin if it is in their best interest
10	3. Number of stakeholder professional development and training opportunities provided	8 professional development and training opportunities provided in 2019-20 and included in Foster Youth Services	3 Professional Development workshops have been offered: *AB 490 Overview	The number of professional development/training opportunities for liaisons and

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
	in areas relevant to Foster Youth	Coordinating Program (FYSCP) EOY Report data	*Meeting the High School needs of Foster Youth *Foster Youth and School Mobility	other stakeholders will be maintained or increased
10	4. Development and sharing of best practices for immediate enrollment, school stability, engagement, grade/credit protection, and grade level transition support services.	Best practices in the identified areas have not been collected. "Best practices" professional development opportunities will be developed and offered county-wide to stakeholders.	A best practices discussion has been added to the monthly Foster Youth Advisory Council agenda. Immediate enrollment, school stability and grade/credit protection has been presented and discussed at meetings.	Best practices for immediate enrollment, school stability, engagement, grade/credit protection, and grade level transition support services will be developed and disseminated to all district liaisons and relevant community stakeholders
10	5. Number of Foster Youth served through case management services	120 Foster Youth were served in 2019-20	40 students were served in the FY program in 2021.	Maintain or increase the number of Foster Youth that will be served through case management services
10	6. Number of liaisons who utilize the Foster Focus Database to track school mobility	3 liaisons utilized Foster Focus Database in 19-20	5 of the 9 district liaisons have started using the new CDE Dataquest mobility tool.	All district liaisons will utilize the Foster Focus database to track school mobility
10	7. Number of college visits and other student event/activity opportunities	9 college visits and student events/activities held in 19-20	* 2 Field trips have been held at the Fresno Chaffee Zoo and CSU Fresno - November 22 and November 23, 2021. *1 post-secondary preparation workshop held on September 30, 2021. *1 Senior support workshop held on October 7, 2021.	Opportunities to visit colleges and to participate in various student events/activities will be available for all Foster Youth in grades 1st-12th grade. Provide 10 opportunities per year
10	8. Number of youth that participate in the Skills4Success work experience program	9 youth participated in work experience program during the 2020-2021 school year.	The contract for the 2021-22 was signed and there are	Maintain or increase the number of youth participating in work experience opportunities.

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
			currently 2 students participating.	
10	9. Number of students who participate in the annual College and Career Fair	34 students participated in annual fair held in 18-19 school year	Scheduled to take place in March 2022.	Maintain or increase the number of Foster Youth grades 7th-12th grade that will participate in the annual College and Career Fair
10	10. Percentage of seniors who participate in the Senior Support Workshop Series	No prior data. Baseline will be established 2021-22	To date, 25% of Seniors have participated in Senior Support Workshops.	100% of seniors interested in completing the community college matriculation process will participate in the Senior Support Workshop Series
10	11. Development and dissemination of best practices to ensure access to college/career readiness courses and services (i.e. summer school, credit recovery, dual enrollment, A-G and CTE courses, etc.)	Best practices in the identified areas have not been collected. "Best practices" professional development opportunities will be developed and offered county-wide to stakeholders.	Gathering of best practices to ensure college/career readiness is scheduled for Spring 2022.	Best practices to ensure access to college/career readiness courses and services (i.e. summer school, credit recovery, dual enrollment, A-G and CTE courses, etc.) will be developed and disseminated to all liaisons and pertinent school staff
10	12. Percentage of youth that participate in grade level transition and SEL activities	No prior data. Baseline will be established during the 2022-2023 SY as 2021-2022 will be used to research and gather best practices for the identification of services/activities.	Planning of grade level services is scheduled for Spring 2022.	100% of Foster Youth identified for SEL support will participate in SEL activities; 100% of Foster Youth in K, 6th, 8th, and 12th grades will receive grade level transition support
10	13. Number of trauma-informed professional development and training opportunities	4 trauma-informed professional development and training opportunities in 19-20	1 trauma-informed professional development and training was held in 2021.	Maintain or increase the number of trauma-informed trainings and professional development opportunities for liaisons and other school staff
10	14. Gathering and sharing of SEL resources with stakeholders	SEL resources have not been compiled	Scheduled for Spring 2022.	SEL resources will be gathered and regularly shared with educational partners and will be

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
				maintained/updated as necessary
10	15. Development and sharing of best practices to increase Foster Youth access to school-based SEL resources and interventions	Best practices on how to increase Foster Youth access to school-based SEL resources and interventions have not been compiled	Scheduled for Spring 2022.	Best practices on how to increase Foster Youth access to school-based SEL resources and interventions will be gathered and shared with liaisons and other pertinent school staff regularly and as requested
10	16. Gathering and sharing of best practices/evidence-based mentoring programs	Best practices/evidence-based mentoring programs have not been compiled	Scheduled for Spring 2022.	Best practices in mentoring and evidence-based mentoring program options will be gathered and shared with LEAs; support will be provided as requested for the development and implementation of local programs, services or activities
10	17. Percentage of youth that participate in mentoring activities	No prior data. Baseline will be established during the 2022-2023 SY as 2021-2022 will be used to research and gather best practices/evidence-based program information for the identification of services/activities.	Scheduled for Spring 2022.	100% of Foster Youth identified for mentoring will participate in mentoring activities annually.
10	18. Average number of caregivers attending monthly workshops	Average number of caregiver attendance in monthly workshops is 21 participants in 19-20	An average of 4 caregivers attended monthly workshops.	Maintain or increase average number of attendance for caregivers who participate in monthly parent workshops
10	19. Percentage of caregivers who believe they have the capacity to meet the educational and social-emotional needs of students in	To be established Fall 2021	Scheduled for Spring 2022.	100% of surveyed caregivers believe they have the capacity to meet the educational and social-emotional needs of students in foster care

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
	foster care (via Annual Caregiver feedback survey)			
10	20. Average number of students who participate in quarterly College & Career Readiness Workshops	Average of 12 students participated in quarterly College & Career Readiness Workshops	Average of 10 students participated in quarterly College & Career Readiness Workshops in 2021-22.	Maintain or increase the average of Foster Youth in grades 7th-12th that will participate in quarterly College & Career Workshops

### Actions and Services

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
4.1	<p><b>Build LEA capacity to support the educational needs of Foster Youth.</b></p> <p>Provide professional development and training opportunities to LEAs in areas relevant to foster youth; gather and share best practices for immediate enrollment, school stability, youth engagement, grade/credit protection, engagement in extracurricular activities, etc.; Assist LEAs to review policies and practices in areas that impact foster youth (i.e. discipline, attendance, behavior, enrollment); gather and share grade-level transition support best practices and provide LEA assistance to implement transition support services; provide case management support; provide academic/tutorial support as requested; continue facilitating monthly Executive Advisory Council meetings.</p>		No	LCFF 0 Other State 0 Local 0 Federal 0	LCFF 0 Other State 0 Local 0 Federal 0	0	<p>A Foster Youth professional development series has been developed and started. 3 workshops have been held to date. Best practices are shared during monthly advisory council meetings. Case management support has been implemented and services have started. A tutorial provider has been identified. The contract is pending approval. Tutoring will begin January, 2022. Monthly advisory council meetings have started (5 to date) and are on-going through May.</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
4.2	<p><b>Ensure school stability by minimizing changes in school placement if in the best interest of the youth.</b>            Provide accessibility and training on Foster Focus (a Foster Youth database) to all liaisons to help monitor school mobility; Facilitate the completion and implementation of a county-wide interagency agreement that includes a best-interest determination check-list and a school of origin transportation plan and provide relevant stakeholders with training/overview of the agreement; develop and share best practices to increase school stability and provide staff training to implement school stability; continue facilitating monthly Executive Advisory Council meetings where stakeholders are able to discuss individual youth and work to ensure the best school placement option.</p>		No	LCFF 0 Other State 0 Local 0 Federal \$9,000	LCFF 0 Other State 0 Local 0 Federal 0	\$9,000.00	Liaisons have started using the new CDE Dataquest mobility data. Training for Foster Focus to track at the local level will be held in the Spring. A county-wide agreement including how to ensure "Best Interest" and a school of origin transportation plan is in the legal review process. Best practices in maintaining school stability are discussed during monthly Advisory Council meetings. A School Stability training was held in December, 2021. Monthly Advisory Council meetings continue being a venue through which to discuss individual students and their best placement.
4.3	<p><b>Develop and coordinate college and career readiness and awareness support services and activities.</b>            Develop and share best practices to ensure access to summer school, credit recovery, dual enrollment,</p>		No	LCFF 0 Other State 0 Local 0 Federal 0	LCFF 0 Other State 0 Local 0 Federal 0	0	Quarterly post-secondary preparation workshops have started and focus on the A-G requirements, systems of higher education and career exploration.

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	<p>A-G and CTE enrollment, academic counseling, etc.; develop and provide support for grade level transition services; provide support for work experience opportunities; coordinate and facilitate post-secondary preparation support services and activities; provide case management support; coordinate college visits and other student event opportunities; coordinate and facilitate monthly caregiver workshops to ensure post-secondary preparation knowledge; coordinate and facilitate an annual College and Career Fair; coordinate and facilitate Senior Support workshops; coordinate other academic/social-emotional enrichment activities.</p>						<p>On-going case management support has started. Staff work to encourage student participation in events and activities. Support for two field trips has been provided to one LEA to date. County-wide field trips are planned in the Spring. 1 parent workshop on How to Support Foster Youth Through Early College Awareness and Preparation has been provided. 1 parent workshop on the Special Education Process has been provided. An annual College/Career Fair is scheduled for March 4th, 2022. 2 Senior Support workshops have been held - the community college matriculation process is the focus of these workshops.</p>
4.4	<p><b>Build LEA capacity to support the social-emotional needs of Foster Youth.</b> Ensure staff working with Foster Youth have adequate knowledge, trauma-informed training, and resources to meet the SEL needs of Foster Youth; gather and share best practices on ways to</p>		No	<p>LCFF 0 Other State 0 Local 0 Federal 0</p>	<p>LCFF 0 Other State 0 Local 0 Federal 0</p>	0	<p>Identification of LEA capacity needs relevant to Social-Emotional learning will be identified Spring, 2022.</p> <p>Identification and gathering of how to best support Social-Emotional Learning in</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	increase access to and participation in available school-based SEL resources and intervention systems and extra-curricular activities; assist to review policies/practices to ensure Foster Youth experiencing school discipline receive priority access to positive behavior supports, Pupil Services counseling, mental health services, and other positive behavior modification services; Provide assistance for case managers; research, gather and share best practices in mentoring programs and share with LEAs; support LEAs to develop and implement local mentoring programs as needed.						Foster Youth will begin Spring 2022.  Evidence-based mentor programs will be researched Spring, 2022.
4.5	<b>Build caregiver capacity to support the educational and social-emotional needs of Foster Youth.</b> Coordinate monthly workshops to inform caregivers about the unique needs of Foster Youth. Workshop topics include AB490, Overview of Resources and Support Services, Trauma Informed Strategies for Behavior at Home, Ensuring Healthy Relationships for Youth, Suicide Awareness, Supporting Youth through Early College Awareness		No	LCFF 0 Other State 0 Local 0 Federal \$501	LCFF 0 Other State 0 Local 0 Federal 0	\$501	Monthly Parent Connection Workshops are held for caregivers. To date, the following topics have been addressed: 1. AB490 2. Trauma Informed Strategies for Behavior at Home 3. Ensuring Healthy Relationships for Youth 4. Supporting Youth Early College Awareness and Preparation



Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	and Preparation, the Special Education Process, and Human Trafficking Awareness; Ensure caregiver accessibility by providing virtual opportunities to participate.						5. The Special Education Process.  All workshops are held in person with a virtual option.

## Goal 5

Facilitate the county-wide coordination of services for the educational success of expelled youth.

### Rationale

In order to ensure continuity of academic instruction and limit the learning loss resulting from expulsions, Madera County Superintendent of School will lead the process of writing and updating the Expelled Youth Plan in conjunction with school districts in Madera County. The execution of this plan will lead the coordination to develop the countywide Expelled Youth Plan to ensure the academic success of expelled youth and minimize learning loss as they transition from their home district to another school site, and back to their home district. As a result of the most recent Expelled Youth Plan, representatives from Madera County school districts agreed to meet annually to provide updates on the implementation and effectiveness of the plan to support the needs of expelled youth from every district. Every three years, the expulsion data will be reviewed and analyzed to ensure relevance of actions, take note of and rewrite the plan to reflect changing needs.

### Expected Annual Measurable Objectives for Goal 5

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
	1.Madera County Student Expulsion Rate	Madera County currently has a 0.13% expulsion rate.	2020-21 had a .01% expulsion rate	Maintain or reduce the expulsion rate annually.
	2. Annual Review of Plan	New metric.	Meeting to be held in Spring 2022	MCSOS will facilitate annual meetings to review, monitor, and discuss impact and effectiveness of plan.

### Actions and Services

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
5.1	<b>Triennial Meetings</b> MCSOS will provide personnel for full cooperation to oversee and monitor the Expelled Youth Plan and lead the process on a triennial basis to develop this plan in collaboration with the nine districts in Madera County. The Executive Director, Career Alternative Education Services (CAES) Division, will lead the process with representatives from each		No	LCFF \$3,392 Other State 0 Local 0 Federal 0	LCFF 0 Other State 0 Local 0 Federal 0	\$3,392	Meeting to be scheduled in Spring of 2022.

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	of the other districts in Madera County.						
5.2	<b>Annual Reviews</b> Annual review and monitoring of Expelled Youth Plan to ensure implementation and identify possible gaps, along with effective strategies for serving expelled youth. All efforts will be made to effectively support expelled students to return to district of residence by satisfactorily meeting the stipulations of the expulsion.		No	LCFF        \$328 Other State 0 Local        0 Federal      0	Other State 0 Local        0 Federal      0	\$328	Meeting to be scheduled during Spring of 2022.

# Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Madera County Superintendent of Schools (Endeavor / Voyager)	Mr. Hugo Sanchez - Program Director	hsanchez@mcsos.org (559) 662-4640

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021-22 Local Control and Accountability Plan (LCAP).

MCSOS did not receive Supplemental and Concentration funds through the Budget Act of 2021. As a result, there were no plans to engage educational partners on the use of funds provided, that were not included in the 2021-22 Local Control and Accountability Plan (LCAP).

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

MCSOS did not receive concentration or grant add-on funds.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

CAES and Student Programs staff members were surveyed using a Google Survey and a meeting was held at Gould Educational Center. Some staff felt the additional assessment days prior to the start of school helped with an efficient start to the year given teachers were able to establish needed academic baselines for planning instruction. Staff members also supported the need for an outdoor learning space at the Gould Center.

On September 28, 2021, the Executive Director of Student Programs and Services met with the Community Advisory Committee. LEA partners were in attendance. She shared with the members proposed activities and solicited input and feedback on proposed expenditures. The LEA's educational partners agreed with the plan and expressed strong support of the outdoor learning center at the Gould Center which serves the students with the most significant disabilities in Madera County.

On October 4, 2021, the MCSOS Superintendent of Schools met with the Interagency Youth and Children Services Council Executive Committee. In attendance were MCSOS, Madera County Behavioral Health, Madera County Department of Public Health, Madera County Probation and Madera County Courts. The superintendent presented the plan and highlighted the Community Resource Center. She explained the purpose of the center and who would benefit from its services. The council was also very supportive of the plan.

On October 8, 2021, the Executive Director of Student Program and Services communicated with a tribal representative from the Native American community. In this discussion of ESSER III funds, the tribal representative focused on the educational needs of Native American students. Concerns she shared included the ongoing need for social-emotional support for students as they return back to school and from possible periods of quarantine, and extra time with students was a good idea as well. Both concerns can be addressed through the Community Resource Center.

On October 8, 2021, the Executive Director of Career and Alternative Education Services met with the Pioneer Technical Center Leadership class. Students received a presentation on the ESSER III plan and gave their input following that presentation. The students gave many suggestions including more time with teachers for struggling learners and tutors or a resource center for help with school work. These suggestions were incorporated into the plan. Teachers are able to spend more time with students through the extra professional development/assessment days that have been added at the beginning of the school year. Tutors will be available at the Community Resource Center after its opening.

On October 25, 2021, the Executive Director of Career and Alternative Education communicated with a representative of the California Rural Legal Assistance, Inc., a local advocacy group for students of color and low-income families, to discuss the ESSER III plan. This representative also represents the Coalition for Community Justice and Padres Unidos for the Madera community. The representative provided feedback to the ESSER III plan on October 29, 2021, and included praise for the “substantive content of the plan,” expressed concerns for the hardships students and families have experienced at the hands of the COVID-19 Pandemic, and the learning difficulties students have experienced, as well. Further, the representative added that funds must be used to close the gap created by learning loss during the pandemic due to reduced instructional hours, and the weakened bond between student and teacher. Additionally, consideration must be given to 1:1 tutoring, enrichment, and mental wellness due to the pandemic-induced trauma students have experienced. These concerns have been addressed in the ESSER III plan through the concept of the Community Resource Center and the Project Lifeguard program being initiated with staff and students starting with school year 2021-2022.

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

The community of Madera needs a centralized location where educational services can be accessed by students and parents. This need is especially critical given the largest Local Education Agency (LEA) in the county has closed its community resource centers due to needing additional classroom space at school sites in the wake of the COVID-19 pandemic. In addition, there is a need for social/emotional services that can be accessed by students outside direct instructional time. Students in MCSOS programs have experienced learning loss during distance learning at home. Out of school tutoring addresses the academic impact of lost instructional time through the implementation of evidence-based interventions. Out of school tutoring is an opportunity to supplement learning from the school day and provide targeted

assistance to students whose needs extend beyond what they can receive in the classroom. Tutoring plays a meaningful role in improving academic achievement and closing the gap between low- and high-performing students.

The Community Resource Center will address the following needs:

1. Language needs of parents whose second language is English
2. Various needs of parents of children with disabilities
3. Accessibility for parents and students requiring internet access
4. Learning loss needs of students requiring additional tutoring
5. Social/emotional needs of students requiring counseling service
6. Acknowledgement of reasons to celebrate the different backgrounds and disabilities found within the community

The Community Resource Center will bring the following resources to Madera:

1. Parenting classes with childcare for the parents attending the classes
2. Courses in learning English as a Second Language
3. Child nutrition classes
4. A computer lab
5. Electronic resources
6. After-school therapy and counseling for students
7. After-school tutoring
8. Transitional center for students exiting Juvenile Hall
9. Parent Support Groups
10. Celebrations and raising awareness of events such as Black History Month, Hispanic Heritage Month and American Sign Language Day

In order to establish the Community Resource Center, the former Early Education Center located at Almond Avenue in Madera needs to be remodeled. It has been unused for an extended period of time and needs to be refurbished in order to provide a suitable location for multiple services.

The Community Resource Center will require staffing. Ideally, this would be staff from a nearby district that has used their Family Resource Centers successfully. By using someone who has already started several centers, this will expedite the process. Once the Community Resource Center is operational. Equipment and supplies will also need to be purchased as well.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.

The LEA is using its fiscal resources received for the school year 2021-22 to support students and teachers during the COVID-19 pandemic. Action Plans were developed and fiscal resources were utilized during this time period. These following plans were aligned to the LEAs' LCAP to address the needs of these of students: The Learning Continuity Plan (LCP) The Safe Return to Schools Plan and the Elementary Secondary School Emergency Relief (ESSER III) plan. The ESSER plan specifically aligns to the MCSOS LCAP in the following goals and actions:

Goal #1 - Juvenile Hall (Endeavor/Voyager) students will stay on track and become college and career ready through state adopted standards instructions. Actions #1, Address on-going Professional Development needs, #6, Improving academic proficiency of SED Students on SBAC Math and ELA assessments, and #9 all SED students to make academic progress as measured by i-Ready assessments.

Goal #2 - MCSOS will provide resources and services to improve the social-emotional well-being of each student and provide a safe environment conducive to learning. Actions: #1 - Maintaining a low Teacher to Student Ratio, #2 - Providing Counseling Presentations, #4 - Maintaining access to technology and #7 - Maintaining a positive Environment.

Goal #3 - Increase parent involvement by developing meaningful partnerships and participation, Actions: #1 - Build CAES Foster and Homeless parent/caregiver capacity to support the educational and social-emotional needs of youth, and #4 - Increase the number of parents attending school events.

Goal #4 - Facilitate the county-wide coordination of services for the educational success of students in foster care. Actions: #1 Build the LEA's capacity to support the educational needs of Foster Youth, #3 - Develop and coordinate college and career readiness and awareness support services and activities, and #5 Build caregiver capacity to support the educational and social-emotional needs of Foster Youth.

# Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

*For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education’s (CDE’s) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

## Introduction

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA’s educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA’s 2022–23 LCAP.

## Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA’s educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to



reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

**Prompt 1:** *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”*

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

**Prompt 2:** *“A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”*

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

**Prompt 3:** *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fg/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fg/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

**Prompt 4:** *“A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”*

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA’s implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

**Prompt 5:** “A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.”

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA’s 2021–22 LCAP. For purposes of responding to this prompt, “applicable plans” include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education  
November 2021

<b>Budgetary Impact of 2021 Budget Act on 2021-22 Adopted Budget MCSOS (Endeavor/Voyager)</b>			
<b>Budget Item</b>	<b>Projected 2021-22 Budget Amount</b>	<b>Actual 2021-22 Budget Amount</b>	<b>Difference</b>
Total LCFF Funds	\$13,110,649	\$17,260,079	<b>\$4,149,430</b>
LCFF Supplemental and Concentration Grants	\$262,654	\$262,654	<b>\$0</b>
All other state funds	\$12,384,242	\$14,960,660	<b>\$2,576,418</b>
All Local Funds	\$11,632,088	\$12,447,537	<b>\$815,449</b>
All Federal Funds	\$9,380,897	\$6,360,270	<b>-\$3,020,627</b>
Total projected revenue	\$46,507,876	\$51,028,546	<b>\$4,520,670</b>
Total budgeted general fund expenditures	\$41,030,440	\$47,666,577	<b>\$6,636,137</b>

\*While there was a 15% increase in Supplemental and Concentration Funds COE was not eligible for this increase.