

**Meeting of  
Madera County Board of Education  
Tuesday, January 10, 2023  
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 December 13, 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

[Deniz]

4.5 Madera County Foundation Board Report

[Bustos]

4.6 Member Report(s)

[Member]

## 5.0 Information from the Superintendent and Staff

- 5.1 Foster Youth Update  
[Review of Foster Youth Programs] [Cogan/Rodriguez]
- 5.2 MCSOS Williams Quarterly Report [Drake]

## 6.0 Old Business

- 6.1 Consideration President Appointments
- CSBA Legislative Network (1)
  - Foundation Board (1)
- 6.2 Consideration Instructional Materials for Inclusion in County Resource Collection  
[Adding of materials to the instructional resource collection for use in Madera County Schools] **(Action)**[Pennell/Massetti]
- 6.2.1 Annotated Catalog Description
- 6.2.2 Additional Reviews
- 6.2.3 Proposed Annotated Catalog Descriptions with Additional Information

## 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)** [Casarez]
- 8.2 Consideration Disposition of Surplus/Obsolete Equipment  
[Equipment to be declared obsolete and removed from inventory] **(Action)** [DeWall]
- 8.3 Consideration of School Accountability Report Card (SARC for the School Year 2021-2022)  
[California public schools are required to publish a SARC annually] **(Action)** [Cogan/Drake]
- 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
- 8.4 Consideration Review and Accept the 2021-2022 Audit Report  
[Christina Zakarian of Borchardt, Corona, Faeth & Zakarian CPA will present this report to the Board] **(Action)** [DeWall]

8.5 Consideration MCOEP 5509 Administering  
Medication and Monitoring Health Conditions  
[Review of policy]

**(Action)**

[Masseti]

**9.0 Other**

**10.0 Adjournment**

# UNADOPTED

## Minutes of Madera County Board of Education December 13, 2022

Present: Danny Bonilla, Cathie Bustos, Shelley Deniz, Tammy Loveland, Zimri Padilla, Nancy Prosperi, Alfred Soares, Jr., Dr. Cecilia A. Massetti, Executive Secretary

Absent: None

Also Present: Fred Cogan, Barbara Manfredo, Ron Manfredo, Tricia Protzman, Jennifer Pascale, Hugo Sanchez, Marisol Verduzco, Joe Vived, Pat Vived

### **1.0 Call to Order**

#### **1.1 Flag Salute**

Executive Secretary Dr. Cecilia A. Massetti called the meeting to order at 3:31 p.m., followed by the flag salute.

### **2.0 Consideration of Board Organization**

#### **2.1 Election of President**

Board members selected numbers to determine the order of nominations prior to the meeting. Executive Secretary Massetti called for nominations. The nominations were as follows:

1. Alfred Soares, Jr. nominated Tammy Loveland.
2. Tammy Loveland passed.
3. Cathie Bustos nominated Tammy Loveland.
4. Zimri Padilla nominated Tammy Loveland.
5. Danny Bonilla nominated Tammy Loveland.
6. Shelley Deniz nominated Tammy Loveland
7. Nancy Prosperi nominated Tammy Loveland.

Mrs. Pascale called the roll for the vote on the nomination of Tammy Loveland, who was elected president by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Padilla, Prosperi, Soares, Jr.

Noes: None

Abstain: None

Absent: None

#### **2.2 Election of Vice President**

Board members selected numbers to determine the order of nominations prior to the

meeting. Board President Loveland called for nominations. The nominations were as follows:

1. Shelley Deniz passed.
2. Danny Bonilla nominated Zimri Padilla.
3. Tammy Loveland nominated Zimri Padilla.
4. Zimri Padilla nominated Cathie Bustos.
5. Cathie Bustos nominated Zimri Padilla.
6. Nancy Prosperi nominated Zimri Padilla.
7. Alfred Soares, Jr. nominated Shelley Deniz.

Mrs. Pascale called the roll for the vote on the nomination of Zimri Padilla, who was elected vice president by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Padilla, Prosperi, Soares, Jr.  
Noes: None  
Abstain: None  
Absent: None

### **2.3 Election of Representative to Madera County School Boards Association (MCSBA Executive Committee)**

Board members selected numbers to determine the order of nominations. Board President Loveland called for nominations. The nominations were as follows:

1. Nancy Prosperi nominated Shelley Deniz.
2. Danny Bonilla nominated Shelley Deniz.
3. Shelley Deniz passed.
4. Alfred Soares, Jr. passed.
5. Zimri Padilla nominated Shelley Deniz.
6. Cathie Bustos nominated Shelley Deniz.
7. Tammy Loveland nominated Shelley Deniz.

Mrs. Pascale called roll for the vote on the nomination of Shelly Deniz, who was elected Representative to the MCSBA Executive Committee by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Padilla, Prosperi, Soares, Jr.  
Noes: None  
Abstain: None  
Absent: None

### **2.4 Confirmation Time and Place for Regular Board Meetings:**

- Meeting Dates 2022-2023
  - ♦ 2<sup>nd</sup> Tuesday of the Month (January – December)

- ♦ Additional Meeting Needed in June to Approve LCAP (June 20)
- Meeting Times: 3:30 p.m.
- Meeting Location: 1105 S. Madera Avenue, Madera, CA 93637

Alfred Soares, Jr., moved to confirm the dates, time, and place as presented with the addition of June 20, 2023, to approve of the LCAPs, seconded by Shelley Deniz and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Padilla, Prosperi, Soares, Jr.  
 Noes: None  
 Abstain: None  
 Absent: None

Representatives will be appointed by President Loveland at the January 2023 meeting to the CSBA Legislative Network (1) and Foundation Board (1).

**3.0 Consideration of Minutes**

**3.1 Regular Meeting November 8, 2022**

Alfred Soares, Jr., moved to approve the minutes of November 8, 2022, as presented, seconded by Shelley Deniz and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Padilla, Prosperi, Soares, Jr.  
 Noes: None  
 Abstain: None  
 Absent: None

**4.0 Adoption of Board Agenda**

Alfred Soares, Jr., moved to adopt the agenda as presented, seconded by Shelley Deniz and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Padilla, Prosperi, Soares, Jr.  
 Noes: None  
 Abstain: None  
 Absent: None

**5.0 Information**

**5.1 Public Comment**

President Loveland, 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. No one came forward to address the Board.

**5.2 Letters and Communications**

Dr. Massetti shared a letter from the Ronald McDonald House Charities of the Central Valley thanking Madera County Superintendent of Schools for its donation of a rolling

book cart filled with books. Dr. Massetti explained she, Joe Casarez, and Kristen Andersen delivered a large pantry donation in November.

Jamie Brock from Sherman Thomas STEM Academy thanked MCSOS in an e-mail for organizing Battle of the Books. Jamie commented, "At every one of these student events, there's always an army of volunteers from the county office, doing everything, from handing out awards to judging in rooms, serving food/snacks, and mopping up spills. They all do it with such a beautiful humble heart, clearly for the kids." Tammy Loveland, Cathie Bustos, and Nancy Prosperi volunteered at the event and shared positive feedback during the meeting. 10 schools and over 120 students participated. North Fork Elementary School won the 3<sup>rd</sup>-4<sup>th</sup> category and Sherman Thomas STEM Academy won the 5<sup>th</sup>-6<sup>th</sup> category.

### **5.3 Non-School Sources**

- Dr. Massetti attended Veterans Day in the Park on November 11, 2022
- Dr. Massetti shared an article in the Madera Tribune on the Academic Decathlon Lecture Day.
- The Tribune printed an article on Dianna Marsh who was honored by ACSA as Administrator of the Year.
- The Excellence in Education winners were published in the Fresno Bee.
- The 42<sup>nd</sup> annual cardiology symposium was held at the MCSOS Conference Center.
- MCSOS LIFE games was held on November 16 at the fairgrounds. Over 350 students with special needs participated with the help of nearly 400 staff and volunteers. Mid-Valley Disposal provided a barbeque pit and two of their staff cooked 800 hamburgers served by the Rotary Club.
- The Battle of Books event was published in the Madera Tribune.
- The Madera County Historical Society held the 2022 Gala on December 4<sup>th</sup> at the Courthouse Museum.
- A ribbon cutting ceremony was held on December 8 for the Madera Community College Academic Village 2. The new building will house the library, meeting rooms, and staff offices along with the nursing program classrooms.

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

Nothing to report.

### **5.5 Madera County Foundation Board Report**

Nothing to report.

### **5.6 Member Report(s)**

None

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

None

## **7.0 Old Business**

None

## **8.0 Closed Session**

None

## **9.0 New Business**

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

Mr. Casarez asked the Board to ratify the issuance of Temporary County Certificates (TCCs) from November 1-30, 2022. 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.

Cathie Bustos moved to ratify the TCCs, seconded by Zimri Padilla and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Padilla, Prosperi, Soares, Jr.

Noes: None

Abstain: None

Absent: None

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

Mrs. Verduzco provided the Board with a list of equipment declared obsolete. The list included an Apple iPad Mini 2.

Shelley Deniz moved to approve the list of surplus/obsolete equipment submitted, seconded by Danny Bonilla and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Padilla, Prosperi, Soares, Jr.

Noes: None

Abstain: None

Absent: None

### **9.3 Consideration Receive and Review First Interim Report**

Mrs. Verduzco reviewed the First Interim Report noting the following assumptions:

1. LCFF and Special Education revenues continue to be conservatively presented based on current enrollment and estimated ADA percentages. ADA is projected at 27.63 in Juvenile Hall, 12.82 for County Funded Non-Juvenile Court Schools, 211.79 for Pioneer Technical Center, 56.37 for Madera County Independent Academy and 257.87 for Special Education. The two out years are projected to remain flat.



2. COLA is budgeted at 6.56% for the current year, 5.38% for 2023-24, and 4.02% for 2024-25 based on the School Services Dartboard.
3. There continue to be openings in hard to fill positions (nurse, speech language pathologists, etc.) The report reflects contracting for these types of positions. Nancy Prosperi asked if something is being done to create a pipeline for these jobs. Dr. Massetti commented that MCSOS has reached out to universities offering to have staff teach classes without success. The programs offered locally are very competitive and difficult to get into with limited class sizes.
4. PERS and STRS rates have increased to meet the required rates for this year and the next two years. The cumulative increase for the three years is budgeted to be approximately \$400,000.
5. Local and State revenue budgets have been updated to reflect grant and local funding amounts.
6. Step and Column increases are budgeted to increase by 1.5%.
7. Differentiated Assistance is budgeted conservatively, but will increase at the Second Interim based on the P-1 CDE Certification.
8. Services and supplies have been projected to increase in the out years by the California CPI currently on the Schools Services of California Dartboard.
9. One-time COVID Federal Funds and expenses have been removed from the two out years.

Overall, the Projected Budget shows an increase in the Unrestricted General Fund ending balance for 2022-23 of \$2,347,629. This is an increase of \$888,138 to the ending balance from the previous 45-Day Revision shown in August. This is mainly due to savings in unfilled positions and actual carryover amounts from the prior year.

Alfred Soares, Jr., moved to accept the Positive Certification of the First Interim Report as presented, seconded by Zimri Padilla and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Padilla, Prosperi, Soares, Jr.  
 Noes: None  
 Abstain: None  
 Absent: None

#### **9.4 Consideration Federal Addendum to LCAPs**

##### **9.4.1 Madera County Superintendent of Schools**

##### **9.4.2 Pioneer Technical Center**

##### **9.4.3 Madera County Independent Academy**

Hugo Sanchez reported MCSOS is applying for Every Student Succeeds Act (ESSA) funds and must complete the LCAP Federal Addendum as part of meeting the requirements for the ESSA LEA Plan. The LCAP Federal Addendum is reviewed annually with the LCAP. MCSOS must address the strategy and alignment of the goals of the LCAP. ESSA funds are supplemental to state funds and do not drive the LCAP development.

Mrs. Prosperi asked if PTC has 18 to 19-year-old students and if so, are staff members allowed to talk with parents, since these students are legal adults. Mr. Sanchez explained that some students at PTC qualify to continue as 5<sup>th</sup> year students and they are legal adults. However, staff continue to keep parents as involved as possible. The only instances parents are excluded are when parent educational rights have been legally removed.

Mrs. Prosperi noted a typo on page 12 of the document. Mr. Cogan explained the document would be corrected before sending it to the State.

Mr. Bonilla asked where homeless students attend school. Mr. Sanchez explained homeless students may attend any of the MCSOS programs. Often times, homelessness is discovered when students meet with their teachers.

Danny Bonilla moved to approve the Federal Addendum to the LCAP for Madera County Superintendent of Schools, Pioneer Technical Center, and Madera County Independent Academy, seconded by Cathie Bustos and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Padilla, Prosperi, Soares, Jr.  
Noes: None  
Abstain: None  
Absent: None

#### **10.0 Other**

None

#### **11.0 Adjournment**

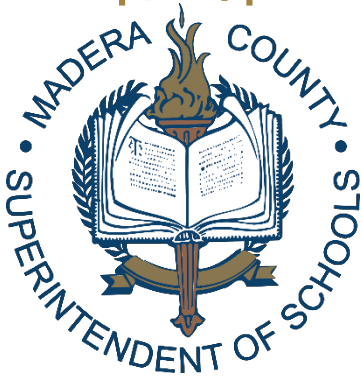
Alfred Soares, Jr., moved to adjourn the meeting, seconded by Cathie Bustos and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Padilla, Prosperi, Soares, Jr.  
Noes: None  
Abstain: None  
Absent: None

The meeting adjourned at 4:20 p.m.

Respectfully submitted,

Cecilia A. Massetti, Ed.D.  
Executive Secretary



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

## **Agenda Item 5.2**

### **Board of Education Informational Item January 10, 2023**

**Topic:**

Quarterly Report on Williams Uniform Complaints

**Background:**

According to Education Code 35186, Madera County Superintendent of Schools (MCSOS) is required to report on a quarterly basis the total number of complaints filed with the MCSOS related to MCSOS programs. During the past quarter no complaints were received.

**Financial Impact:**

None

**Resource:**

Jessica Drake  
Executive Director  
Student Programs and Services

# Quarterly Report on Williams Uniform Complaints

[Education Code § 35186(d)]

District: Madera County Superintendent of Schools

Person completing this form: Jessica Drake Title: Executive Director

Quarterly Report Submission Date: January 2023

Date for information to be reported publicly at Governing Board meeting: January 10, 2023

No complaints were filed with any school in the District during the quarter indicated above.

The following chart summarizes the nature and resolution of these complaints.

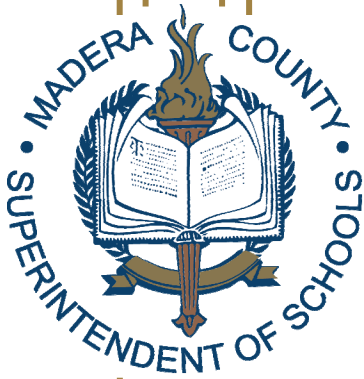
<b>General Subject Area</b>	<b>Total # of Complaints</b>	<b># Resolved</b>	<b># Unresolved</b>
<b>Textbooks and Instructional Materials</b>	0	0	0
<b>Teacher Vacancy or Misassignment</b>	0	0	0
<b>Facilities Conditions</b>	0	0	0
<b>TOTALS</b>	0	0	0

Cecilia A. Massetti, Ed.D.

Print Name of District Superintendent

\_\_\_\_\_  
Signature of District Superintendent

\_\_\_\_\_  
Date



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

## **Agenda Item 6.2**

### **Board of Education Action Item January 10, 2023**

**Topic:**

Consideration Instructional Materials for Inclusion in County Resource Collection

- 6.2.1 Annotated Catalog Description
- 6.2.2 Additional Reviews
- 6.2.3 Proposed Annotated Catalog Descriptions with Additional Information

**Background:**

Instructional materials have been reviewed and approved at the October 2022 and November 2022 meeting of the Board of Education. At the Board's request selected titles were deferred to the January meeting to allow for further review and discussion. Members of the Board were able to check out the books for review. The packet includes the annotated catalog descriptions provided in November (6.2.1) and additional reviews of the selected titles (6.2.2).

The packet also includes additional language that may be added to the annotated catalog descriptions for consideration (6.2.3).

For clarification, these materials were included in the Educational Resources and Services collection as resources for the teachers and administrators. None of the selections would be checked out directly from the MCSOS ERS to a student.

**Financial Impact:**

Budgeted Literacy Grant

**Resources:**

Susan Pennell  
Manager, Library Media Services  
Educational Services

Tricia Protzman  
Assistant Superintendent  
Educational Services

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

**Recommendation:**

It is recommended that the Madera County Board of Education accept the selections and approve the attached list of materials for inclusion in the County collection with the additional annotations provided in item 6.2.3.

## Titles List (With Notes)

As presented at November 2022 Board Meeting

**1 The 57 bus [Book Club] 364.15 SLA**

Fleischman, Sasha.; Thomas, Richard, 1997-; Offenses against the person--California.; Hate crimes--California.; Asexual people.; Victims of crimes--California.

London ::Wren & Rook 2018 319 pages ; 20 cm.  
Middle School (7-8), High School (9-12)

**Summary Notes**

Explores the fateful 2013 interaction between Sasha and Richard, two teens from Oakland, California, who never would have met if not for the 57 bus which they both were taking home from school one day. Richard, an African American boy, had a lighter; Sasha, a white agender teen, wore a skirt. A dare to use the lighter changed the teens' lives forever.

**2 All American boys [Book Club] FIC REY**

Race relations--Fiction.; Racism--Fiction.; Racial profiling in law enforcement--Fiction.; Police brutality--Fiction.; African Americans--Fiction.

New York ::Atheneum Books for Young Readers 2015  
316 pages ; 22 cm.  
High School (9-12)

**Summary Notes**

When sixteen-year-old Rashad is mistakenly accused of stealing, classmate Quinn witnesses his brutal beating at the hands of a police officer who happens to be the older brother of his best friend. Told through Rashad and Quinn's alternating viewpoints.

**General Notes**

"A Caitlyn Dlouhy Book."

**3 Ghost boys [Book Club] FIC RHO**

Till, Emmett, 1941-1955--Fiction.; Police--Fiction.; Racism--Fiction.; Ghost stories.; African Americans--Fiction.; Family life--Chicago (Ill.)--Fiction.; Biographical fiction.; Chicago (Ill.)--Fiction.; Domestic fiction.

Boston ::Little, Brown and Company 2019 217 pages ; 20 cm.  
Intermediate (4-6), Middle School (7-8)

**Summary Notes**

Seventh-grader Jerome is mistakenly shot by a white police officer, and as a ghost, observes the turmoil in his community as a result of his death. He then meets the ghost of Emmett Till who helps Jerome understand how systemic racism led to his death, but also understand how far the effects of his death really go by introducing him to the grieving daughter of the police officer who struggles with her father's actions.

**4 The hate u give [Book Club] FIC THO**

Race relations--Fiction.; Racism--Fiction.; Racial profiling in law enforcement--Fiction.; Police brutality--Fiction.; African Americans--Fiction.

New York, NY ::Balzer + Bray 2017 444 pages ; 22 cm.

High School (9-12)

**Summary Notes**

Sixteen-year-old Starr Carter is trying to balance her suburban prep school life with the poor, black neighborhood where she lives when she witnesses her childhood best friend Khalil get shot and killed by a police officer. As tensions mount and her city erupts in protests, the only person who knows the truth of that night is Starr, and what she does or doesn't say can change everyone's lives forever.

**5 Lily and Dunkin [Book Club] FIC GEP**

Friendship--Fiction.; Transgender people--Fiction.; Manic-depressive illness--Fiction.; Mental illness--Fiction.; Middle schools--Fiction.; School stories.; Florida--Fiction.

New York ::Yearling 2018 338 pages : illustrations ; 20 cm.

Middle School (7-8)

**Summary Notes**

Contains sensitive content presented in historical/educational context. This book should be reviewed by teacher before sharing with students.

Eighth-grader Lily Jo McGrother, who identifies as a girl even though born in a boy's body, makes friends with Norbert "Dunkin" Dorfman, a boy with bipolar disorder--which is bad enough for his social life, but he is also hiding a terrible secret that makes things much worse. Only Lily Jo and Dunkin's friendship has the power to change their lives.

**6 Maybe he just likes you [Book Club] FIC DEE**

Sexual harassment--Fiction.; Middle schools--Fiction.; School stories.; Friendship--Fiction.; Domestic fiction.

New York ::Aladdin 2020 283 pages ; 20 cm.  
Intermediate (4-6), Middle School (7-8)

**Summary Notes**

When boys in her class start touching seventh-grader Mila and making her feel uncomfortable, she does not want to tell her friends or mother until she reaches her breaking point.

**General Notes**

Includes excerpt from: My life in the fish tank.

Madera ERS  
Titles List (With Notes)

As presented at November 2022 Board Meeting



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7 **Patron saints of nothing [Book Club] FIC RIB**

Homicide--Fiction.; Cousins--Fiction.; Family life--Philippines--Fiction.; Drug traffic--Fiction.; Philippines--Fiction.

New York ::Penguin Books 2020 xvii, 331 pages : map ; 21 cm.

High School (9-12)

**Summary Notes**

When seventeen-year-old Jay Reguero learns his Filipino cousin and former best friend, Jun, was murdered as part of President Duterte's war on drugs, he flies to the Philippines to learn more.

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8 **The Stonewall riots [Book Club] coming out in the streets / 306.76 PIT**

Stonewall Riots, New York, N.Y., 1969.; Gay liberation movement--United States--History.; Gay men.; Lesbians.; Sexual minorities--History.

New York ::Abrams Books for Young Readers 2019 xi, 196 pages : illustrations ; 22 cm.

High School (9-12)

**Summary Notes**

Contains sensitive content presented in historical/educational context. This book should be reviewed by teacher before sharing with students.

Traces the history of LGBTQ life since the 1800s, focusing specifically on the events of the Stonewall Riots and how that sparked a focused gay rights movement. Discusses activism before Stonewall, the Stonewall Inn, the night of the riot and the following days, and the legacy of Stonewall.

**Content Notes**

Before the riots -- The riots -- Aftermath -- Liberation -- Epilogue -- Timeline.



## ***The 57 Bus: A True Story of Two Teenagers and the Crime That Changed Their Lives***

**6.2.2**

by Dashka Slater

### **Reviews & Awards (Full-Text Reviews Below)**

- **Horn Book Guide**, 03/31/2018
- **Stonewall Award**, 12/31/2017
- **YALSA Award for Excellence in Nonfiction**, 12/31/2017
- **Voice of Youth Advocates**, 09/30/2017
- **Booklist**, 09/14/2017
- **Publishers Weekly Starred**, 08/13/2017
- **Kirkus Review**, 07/31/2017
- **School Library Journal Starred**, 06/30/2017

#### ***Horn Book Guide*, 03/31/2018**

In 2013, on the 57 bus in Oakland, California, African American Richard, egged on by friends, set white, genderqueer Sasha's gauzy skirt on fire. Sasha survived but sustained third-degree burns; Richard was arrested for a hate crime. Using interviews, court documents, and news accounts, Slater has crafted a compelling true-crime story that goes beyond the headlines to tell the very human stories behind these individuals and their families.

#### ***Voice of Youth Advocates*, 09/30/2017**

One fall day in 2013, Richard and Sasha were strangers taking the public bus home from school, as they had done many times before. This time, Richard's friends convinced him that lighting Sasha's gauzy skirt with a match would be funny. It was not, and both of their lives changed forever. In *The 57 Bus*, Slater comprehensively tells the stories of their pasts (Richard, a poor African-American from Oakland; Sasha, a well-to-do nonbinary teen with Asperger's syndrome) and the legal issues that followed. The reader does not get to know Sasha deeply in this sprawling account, and that seems to be the intent, for she admits to wanting people to be "confused" by her, to be unable to understand her. Richard, meanwhile, a troubled teenager who does a stupid thing, is presented as a victim. Slater's journalistic style and political bent keep the characters at a distance. The book's first half examines each character's upbringing, illustrating the childhoods of two very different people. The last half, concerning the legal machinations after the crime, demonstrates the author's desire to create changes in American values and the criminal justice system. She does not present, however, the steps that might lead toward such changes. As a result, the book may provoke more anger and frustration than understanding. It is likely that this account will spark conversations, debates, and contemplation, perhaps leading readers to define for themselves what justice means. If readers remember this story and the two teens at the center of it, then *The 57 Bus* will create awareness about the important issues surrounding the event that day on the bus.—Jim Nicosia.

***Booklist, 09/14/2017***

Slater handles the sensitive subject matter of adolescence, hate crimes, the juvenile justice system, and the intersection of race and class with exemplary grace and emotional connection. Sasha, a genderqueer teen riding the 57 bus, was asleep when Richard Thomas, an African American teen, decided to play a prank by playing with a lighter by her skirt. But the skirt caught fire. Sasha spent grueling amounts of time in a hospital burn unit, and Richard spent the rest of his high-school career mired in a long trial and awaiting sentencing. In this true-crime tale, Slater excels at painting a humanistic view of both Sasha and Richard, especially in the aftermath of the crime. Readers will enjoy that Sasha's life is completely developed, while other readers may have a few unresolved questions surrounding Richard's upbringing. Ultimately, this book will give readers a better understanding of gender nonbinary people and a deep empathy for how one rash action can irrevocably change lives forever.

***Publishers Weekly Starred, 08/13/2017***

Journalist and author Slater (Escargot) offers a riveting account of the events that preceded and followed a 2013 assault in Oakland, Calif. Both Sasha (a white, agender private school teenager) and Richard (an African-American public school student who had lost numerous loved ones to murder) rode the 57 bus every day. One afternoon, Richard—egged on by friends—lit the sleeping Sasha's skirt on fire, and the resulting blaze left third-degree burns over 22% of Sasha's body. Sixteen-year-old Richard was arrested and charged as an adult with committing a hate crime. The short, easily digestible chapters take a variety of forms, including narrative, poetry, lists (including terms for gender, sex, sexuality, and romantic inclinations), text-message conversations, and Richard's heartrending letters of apology to Sasha. Using details gleaned from interviews, social media, surveillance video, public records, and other sources, Slater skillfully conveys the complexities of both young people's lives and the courage and compassion of their families, friends, and advocates, while exploring the challenges and moral ambiguities of the criminal justice system. This painful story illuminates, cautions, and inspires. Ages 12–up. Agent: Erin Murphy, Erin Murphy Literary.

***School Library Journal Starred, 06/30/2017***

Gr 6 Up—On November 4, 2013, Sasha, a high school senior from Oakland, CA, was napping on the 57 bus home from school. Shortly thereafter, Richard, another Oakland teen, boarded the bus with his two friends. When the trio's jokes took a dark turn, Richard's and Sasha's lives were forever changed. Slater, who originally covered the crime for the New York Times magazine, here breaks down the series of events into short and effective chapters, divided into four parts: "Sasha," "Richard," "The Fire," and "Justice." By investigating the lives of these two teens, their backgrounds, their friends and families, and the circumstances that led to that fateful day on the bus, Slater offers readers a grounded and balanced view of a horrific event. There is much baked into the story of these intersecting lives that defies easy categorization, including explorations of gender identity, the racial and class divisions that separate two Oakland neighborhoods, the faults and limits of the justice system, the concept of restorative justice, and the breadth of human cruelty, guilt, and forgiveness. With clarity and a journalist's sharp eye for crucial details, Slater explains preferred pronouns; the difference between gender and sex as well as sexuality

and romance; and the intricacies of California's criminal justice process. The text shifts from straightforward reporting to lyrical meditations, never veering into oversentimentality or simple platitudes. Readers are bound to come away with deep empathy for both Sasha and Richard. VERDICT Slater artfully unfolds a complex and layered tale about two teens whose lives intersect with painful consequences. This work will spark discussions about identity, community, and what it means to achieve justice. —Kiera Parrott, School Library Journal Copyright 2017

## ***All American Boys***

by Jason Reynolds and Brendan Kiely

### **Reviews (Full-Text Reviews Below)**

- **Horn Book Guide Starred**, 03/31/2016
- **Horn Book Magazine**, 10/31/2015
- **Booklist**, 09/14/2015
- **School Library Journal Starred**, 08/31/2015
- **Publishers Weekly Starred**, 08/30/2015

#### ***Horn Book Guide Starred, 03/31/2016***

When a quick stop at the corner store suddenly escalates into police brutality, high school classmates Rashad (who is African American) and Quinn (who is white) are linked and altered by the violence--Rashad as victim and Quinn as witness. This nuanced novel explores issues of racism, power, and justice with a diverse (ethnically and philosophically) cast and two remarkable protagonists.

#### ***School Library Journal Starred, 08/31/2015***

Gr 8 Up—Rashad Butler is a quiet, artistic teen who hates ROTC but dutifully attends because father insists "there's no better opportunity for a black boy in this country than to join the army." He heads to Jerry's corner store on a Friday night to buy chips, and ends up the victim of unwarranted arrest and police brutality: an event his white schoolmate Quinn Collins witnesses in terrified disbelief. Quinn is even more shocked because the cop is Paul Galluzzo, older brother of his best friend and Quinn's mentor since his father died in Afghanistan. As events unfold, both boys are forced to confront the knowledge that racism in America has not disappeared and that change will not come unless they step forward. Reynolds and Kiely's collaborative effort deftly explores the aftermath of police brutality, addressing the fear, confusion, and anger that affects entire communities. Diverse perspectives are presented in a manner that feels organic to the narrative, further emphasizing the tension created when privilege and racism cannot be ignored. Timely and powerful, this novel promises to have an impact long after the pages stop turning. VERDICT Great for fostering discussions about current events among teenage audiences. A must-have for all collections. —Ashleigh Williams, School Library Journal Copyright 2015 Reed Business Information.

#### ***Publishers Weekly Starred, 08/30/2015***

In this painful and all-too-timely book, two authors—one black, one white—present a story of police brutality. Reynolds (*The Boy in the Black Suit*) voices Rashad, the innocent victim of a police beating; Kiely (*The Gospel of Winter*) writes Quinn, a horrified witness. The book moves quickly, starting on a Friday night with the boys—classmates who don't know each other—preparing for a party, and ending with a social-media-inspired protest march one week later. For Rashad, the week means facing the physical and mental effects of what has happened, including a father who initially assumes that Rashad is guilty. For fatherless Quinn, the struggle comes

from the fact that the cop is not only the older brother of a close friend, but also a father figure. The scenario that Reynolds and Kiely depict has become a recurrent feature of news reports, and a book that lets readers think it through outside of the roiling emotions of a real-life event is both welcome and necessary. Ages 12–up. Agent: (for Reynolds) Elena Giovinazzo, Pippin Properties; (for Kiely) Rob Weisbach, Rob Weisbach Creative Management. (Sept.)

## ***Ghost Boys***

by Jewell Parker Rhodes

### **Reviews (Full-Text Reviews Below)**

- **Horn Book Guide**, 09/30/2018
- **Voice of Youth Advocates**, 03/31/2018
- **School Library Connection Star**, 02/28/2018
- **Publishers Weekly Starred**, 02/18/2018
- **Booklist Starred Reviews**, 01/31/2018
- **School Library Journal Starred**, 12/31/2017

#### ***Horn Book Guide*, 09/30/2018**

Like the real-life Tamir Rice, twelve-year-old African American boy Jerome is killed by a white policeman while playing with a toy gun on a playground. Jerome's ghost is joined by that of Emmett Till, who helps him process what happened; Jerome also befriends Sarah, daughter of the policeman, who can see him. Although the book is timely and quite powerful, the upbeat, forgiveness-filled ending is facile.

#### ***Voice of Youth Advocates*, 03/31/2018**

Jerome is shot and killed by a white police officer. His body lies in a pool of blood in the African-American neighborhood park by his family's apartment, a toy gun next to him. Jerome's ghost, however, remains next to his body, unsure as to why he is still there. He witnesses the pain of his family coping with his death, and he notices another ghost observing him. At the court hearing to determine whether the police officer should be charged with murder, Jerome is shocked when he realizes that the officer's daughter, Sarah, is able to see him. The second ghost introduces himself as Emmett Till, an African-American teen who was killed in Mississippi in 1955, and tells Jerome stories of young African-American teens who have been murdered. Both grieving for different reasons, Sarah and Jerome must learn to trust each other so that they can find closure. Rhodes's *Ghost Boys* contributes to the discussion of race relations and the Black Lives Matter movement by providing a look at the impact Jerome's death has on both families involved in this shooting. Jerome's story is told through a series of vignettes, mixing his previous life with the court case and reactions that ensue, and allowing for the exploration of how and why his death occurred. The characters are well rounded and realistically portrayed. Historical context behind the death of unarmed African Americans is explicitly presented, and the novel feels didactic at times; however, it remains a potent story that deserves to be read. —Etienne Vallée. It is a boy's chance to move on, except he has to find out why he died first. In *Ghost Boys*, Jerome tries to find the reason he was shot and killed by a police officer on duty, leaving his family distraught and torn. Was his death due to racism or an accident? Jerome meets another ghost and learns more about himself. Mystery lovers will enjoy this tale rooted in today's news. —Kobi Dostie, Teen Reviewer. *Ghost Boys* is a compelling story about a twelve-year-old black boy named Jerome who is killed by a police officer while playing in his neighborhood. This book shows the effects of the incident on Jerome's family and the rest of his community. Although some aspects of the book undermine its central idea, the message it spreads is powerful

and important. People of all ages can learn from Jerome and his story. —Zoe Norton, Teen Reviewer.

***School Library Connection Star, 02/28/2018***

Jewell Parker Rhodes, author of *Towers Falling* (Little, Brown, 2016), delivers another timely and politically charged novel. While playing with a friend's toy gun one day after school, 12-year-old Jerome is shot in the back and killed by a white police officer who thinks the gun is real. The impact of this act on Jerome's family, his friend, the policeman's family, and the community is devastating. Unable to "move on," Jerome, who is now a ghost, meets Emmett Till, another spirit killed years ago for allegedly interacting inappropriately with a white woman, and Sarah, the daughter of the police officer who killed him. These three go on a historical and political journey to understand how racism has impacted the US for decades and to try to make people more understanding and accepting of one another. This is an excellent novel that delves into the timely topic of racism and its effects on all individuals of all walks of life in the United States. This novel deals with the question of whether or not we really have come that far when dealing with race and race relations. This would be a good novel to pair with Angie Thomas' *The Hate U Give* (Balzer + Bray, 2017) or Nic Stone's *Dear Martin* (Crown Books, 2017) and is a must have for school and classroom libraries. Chris Dexter HIGHLY RECOMMENDED

***Publishers Weekly Starred, 02/18/2018***

Set in an impoverished Chicago neighborhood, this somber story blends history with current events. Jerome Rogers, a black 12-year-old, is playing outside with a toy gun when he is shot and killed by a white policeman who views him as a threat. Now Jerome wanders the earth with other "ghost boys" whose deaths are all connected to bigotry. Ironically, the only human who can see Jerome is Sarah, the young daughter of the officer who took his life. Jerome meets the ghost of Emmett Till and learns the horrific details of his murder. Emmett, like the other ghost boys, cannot rest until the world is swept clean of discriminatory violence; maybe Jerome can help if he can make Sarah understand that her father's act was a result of deeply ingrained racism. Rhodes writes in short, poetic chapters that offer graphic depictions of avoidable tragedies; her hope for a better world packs a powerful punch, delivering a call to action to speak out against prejudice and erase harmful misconceptions. Ages 10–up. Agent: Michael Bourret, Dystel, Goderich & Bourret.

***Booklist Starred Reviews, 01/31/2018***

Grades 5-8 - \*Starred Review\* Jerome, a young black boy gunned down while playing in a park with a toy gun, invites readers to bear witness to his story, to the tragedy of being dispatched simply because of a policeman's internalized prejudice masquerading as fear. One day at school, while he and his new friend Carlos are being bullied, Carlos pulls out a toy gun to scare their attackers. Afterward, he gives it to Jerome so he can have a chance to play with it, to pretend that he is in charge. But when he is shot in the back while running from the police, his soul leaves his body and he becomes one of the army of ghost boys hoping to communicate with those still consumed with racial bias. While looking in on the preliminary court hearing, Jerome realizes that the police officer's daughter can see and talk to him, and together they try to understand how

the world around them could be so cruel. Rhodes (*Sugar*, 2013; *Towers Falling*, 2016) beautifully weaves together the fictional and the historical—Jerome comes across the ghosts of real-life individuals like Emmett Till and Trayvon Martin—in this gripping and all-too-necessary novel about police brutality, injustice, and the power of bearing witness to the stories of those who are gone.

***School Library Journal Starred, 12/31/2017***

Gr 4–8—The *Towers Falling* author once again tackles a timely yet difficult subject. In Chicago, 12-year-old black youth Jerome is shot and killed by a white police officer who mistakes a toy gun for a real one. As a ghost, Jerome witnesses the aftermath gripping both his family and that of the police officers. Jerome also meets another ghost—that of Emmett Till, a black boy murdered in 1955. Through Till's story, he learns of the hundreds of other "ghost boys" left to roam and stop history from continually repeating itself. The only person who can see Jerome is the daughter of the white police officer, Sarah, and through her eyes, he realizes that his family isn't the only one affected by the tragedy. Two families are destroyed with one split decision, and Sarah and Jerome together try to heal both of their families, along with Jerome's friend Carlos. It was Carlos' toy gun that Jerome was playing with, leaving Carlos with great guilt and the intense desire to protect Jerome's little sister, Kim, from bullies and other sorrows. Deftly woven and poignantly told, this a story about society, biases both conscious and unconscious, and trying to right the wrongs of the world. VERDICT Rhodes captures the all-too-real pain of racial injustice and provides an important window for readers who are just beginning to explore the ideas of privilege and implicit bias. —Michele Shaw, Quail Run Elementary School, San Ramon, CA  
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## ***The Hate U Give***

by Angie Thomas

### **Reviews & Awards (Full-Text Reviews Below)**

- **Coretta Scott King**, 12/31/2017
- **Michael L. Printz Award**, 12/31/2017
- **Odyssey Award**, 12/31/2017
- **William C. Morris Award**, 12/31/2017
- **Horn Book Guide Starred**, 09/30/2017
- **Horn Book Magazine**, 02/28/2017
- **Voice of Youth Advocates**, 01/31/2017
- **Voice of Youth Advocates Star**, 01/31/2017
- **School Library Journal Starred**, 12/31/2016
- **Kirkus Review**, 12/14/2016
- **Booklist Starred Reviews**, 12/14/2016
- **Publishers Weekly Starred**, 11/27/2016

#### ***Horn Book Guide Starred*, 09/30/2017**

African American sixteen-year-old Starr Carter lives a life caught between her rough, predominantly black neighborhood and the "proper," predominantly white prep school she attends. This precarious balance is broken when Starr witnesses the shooting of her (unarmed) childhood friend Khalil by a police officer. Debut author Thomas is adept at capturing the voices of multiple characters in her powerful, in-your-face novel.

#### ***Voice of Youth Advocates Star*, 01/31/2017**

“Sometimes you can do everything right and things will still go wrong. The key is to never stop doing right.” This is what sixteen-year-old Starr Carter’s mother tells her after she experiences the worst night of her life. After attending a party that she was not supposed to be at, shots ring out. Starr and her childhood friend Khalil safely escape and begin their drive home, but not long after, they see blue flashing lights in the rearview mirror, so Khalil pulls over. These are the last few minutes of his life. Starr is living between two worlds: her predominantly white private school and life in an impoverished African American neighborhood. At school, Starr finds herself censoring the way she talks and acts, but at home she feels like an outsider too. Things get exponentially worse after Khalil is murdered by the police officer. Starr struggles with being the one left alive, being the only witness to a horrific crime, and how she should honor Khalil’s memory, all while trying to keep herself and her family safe. *The Hate U Give* is an important and timely novel that reflects the world today’s teens inhabit. With news reports seeming to constantly feature police brutality, Thomas gives an honest and true voice to a victim. Starr’s struggles create a complex character, and Thomas boldly tackles topics like racism, gangs, police violence, and interracial dating. Authenticity is critical in novels, and Thomas delivers an authentic plot with realistic, relatable characters. This novel educates readers from any background about the police brutality and racism that led to the Black Lives Matter movement. This topical, necessary story is highly recommended for all libraries. —Loryn Aman.

***School Library Journal Starred, 12/31/2016***

Gr 8 Up—After Starr and her childhood friend Khalil, both black, leave a party together, they are pulled over by a white police officer, who kills Khalil. The sole witness to the homicide, Starr must testify before a grand jury that will decide whether to indict the cop, and she's terrified, especially as emotions run high. By turns frightened, discouraged, enraged, and impassioned, Starr is authentically adolescent in her reactions. Inhabiting two vastly different spheres—her poor, predominantly black neighborhood, Garden Heights, where gangs are a fact of life, and her rich, mostly white private school—causes strain, and Thomas perceptively illustrates how the personal is political: Starr is disturbed by the racism of her white friend Hailey, who writes Khalil off as a drug dealer, and Starr's father is torn between his desire to support Garden Heights and his need to move his family to a safer environment. The first-person, present-tense narrative is immediate and intense, and the pacing is strong, with Thomas balancing dramatic scenes of violence and protest with moments of reflection. The characterization is slightly uneven; at times, Starr's friends at school feel thinly fleshed out. However, Starr, her family, and the individuals in their neighborhood are achingly real and lovingly crafted. VERDICT Pair this powerful debut with Jason Reynolds and Brendan Kiely's *All American Boys* to start a conversation on racism, police brutality, and the Black Lives Matter movement. —Mahnaz Dar, School Library Journal Copyright 2017 Reed Business Information.

***Booklist Starred Reviews, 12/14/2016***

\*Starred Review\* Sixteen-year-old Starr lives in two very different worlds: one is her home in a poor black urban neighborhood; the other is the tony suburban prep school she attends and the white boy she dates there. Her bifurcated life changes dramatically when she is the only witness to the unprovoked police shooting of her unarmed friend Khalil and is challenged to speak out—though with trepidation—about the injustices being done in the event's wake. As the case becomes national news, violence erupts in her neighborhood, and Starr finds herself and her family caught in the middle. Difficulties are exacerbated by their encounters with the local drug lord for whom Khalil was dealing to earn money for his impoverished family. If there is to be hope for change, Starr comes to realize, it must be through the exercise of her voice, even if it puts her and her family in harm's way. Thomas' debut, both a searing indictment of injustice and a clear-eyed, dramatic examination of the complexities of race in America, invites deep thoughts about our social fabric, ethics, morality, and justice. Beautifully written in Starr's authentic first-person voice, this is a marvel of verisimilitude as it insightfully examines two worlds in collision. An inarguably important book that demands the widest possible readership. HIGH-DEMAND BACKSTORY: From the moment this book sold, it has been high-profile. An in-the-works movie adaptation will further push this to the head of the class.

***Publishers Weekly Starred, 11/27/2016***

At home in a neighborhood riven with gang strife, Starr Carter, 16, is both the grocer's daughter and an outsider, because she attends private school many miles away. But at Williamson Prep, where she's among a handful of black students, she can't be herself either: no slang, no anger, no attitude. That version of herself—"Williamson Starr"—"doesn't give anyone a reason to call her ghetto." She's already wrestling with what Du Bois called "double consciousness" when she

accepts a ride home from Khalil, a childhood friend, who is then pulled over and shot dead by a white cop. Starr's voice commands attention from page one, a conflicted but clear-eyed lens through which debut author Thomas examines Khalil's killing, casual racism at Williamson, and Starr's strained relationship with her white boyfriend. Though Thomas's story is heartbreakingly topical, its greatest strength is in its authentic depiction of a teenage girl, her loving family, and her attempts to reconcile what she knows to be true about their lives with the way those lives are depicted—and completely undervalued—by society at large. Ages 14–up. Agent: Brooks Sherman, Bent Agency.

## ***Lily and Dunkin***

by Donna Gephart

### **Reviews (Full-Text Reviews Below)**

- **School Library Connection Star**, 07/31/2016
- **Voice of Youth Advocates**, 03/31/2016
- **Publishers Weekly**, 03/06/2016
- **Booklist**, 02/14/2016

#### ***School Library Connection Star*, 07/31/2016**

This novel is on the cutting edge. This book is for young people who are struggling with gender identity issues, mental illness, bullying, and simply fitting in. First and foremost, the main characters, 13-year-olds, are the same age as readers and wrestling with these topics themselves. Lily was born as Tim and takes us through the process of gender reassignment and dealing with a father who is not in support of this decision. Dunkin, as Norbert is nicknamed, is bipolar and just moved to a town where he does not know anyone. Lily and Dunkin befriend each other and show the reader how to overcome problems with the help of someone you can trust. The reader is exposed to both points of view on all topics. The chapter headings contribute to making this a fun read. Stacy Rosenthal **HIGHLY RECOMMENDED**

#### ***Voice of Youth Advocates*, 03/31/2016**

Although she was born Timothy McGrother, Lily Jo is a girl, and all she wants is what most every eighth grader wishes for: a sense of peace and normalcy in her life. Norbert Dorfman has just moved to Lily's neighborhood and is eager for friendship and belonging as well, but he is battling mental health issues and a family broken apart by tragedy. As the lives of these two middle schoolers become entwined, Lily and Norbert (nicknamed Dunkin for his love of said restaurant) will get from each other the strength and hope to stay true to themselves, even with so many obstacles in the way. With thorough research and a lot of personal experience, Gephart has written a story that will speak not just to one specific community, but to humanity as a whole. As Lily aches for the transitions she is going through during puberty to just disappear so she can finally look on the outside what she knows she is on the inside, and as Dunkin tries and fails to escape his bipolar disorder by avoiding his medication and his mom's gentle guidance, the reality of their situations is keenly felt. Yet at the same time, both teens are experiencing those familiar awkward and unnerving middle school years, when it seems like everyone is pushing, pulling, and pressuring themselves to squeeze into some definitive place in the grand scheme of things. Dunkin is far from perfect when he pairs up with the bullies that have been torturing Lily and nearly ruins their friendship, and Lily experiences heartache at home as she struggles to convey to her dad what it means to live in her body. This would be a fantastic addition to any middle grade library collection and is highly recommended for all ages. —Nina Michael.

*Publishers Weekly*, 03/06/2016

With humor and great sensitivity, Gephart (*Death by Toilet Paper*) juxtaposes the efforts of two eighth-graders—one struggling with gender dysphoria, one with mental illness—to establish new identities for themselves. Determined, gentle, and self-aware Tim was “born with boy parts” but identifies as a girl, preferring the name Lily; already “out” to her family and best friend Dare, Lily is both excited and terrified about reactions to a more public transformation. Meanwhile, mercurial newcomer Norbert hates his name—but loves the nickname Lily gives him, Dunkin, which alludes to his favorite haunt—and keeps deep secrets, even from himself. Their friendship develops slowly as Dunkin, desperate for acceptance, gets swept up by an intolerant basketball-playing crowd. Gephart sympathetically contrasts the physical awkwardness, uncertainty, and longings of these two outsiders during a few tightly-plotted months, building to a crescendo of revelation. Strong, supportive women accept these teens as they are, while their fathers struggle mightily. Despite an overly tidy resolution to Dunkin’s story and Lily being a bit too perfect, it’s a valuable portrait of two teenagers whose journeys are just beginning. Ages 10–up. Agent: Tina Wexler.

## ***Maybe He Just Likes You***

by Barbara Dee

### **Reviews (Full-Text Reviews Below)**

- **School Library Connection Star**, 10/31/2019
- **Booklist**, 09/14/2019
- **School Library Journal**, 08/31/2019
- **Publishers Weekly Starred**, 08/11/2019
- **Kirkus Review**, 07/14/2019

#### ***School Library Connection Star, 10/31/2019***

This is a book that all middle school-aged students should read and discuss. Barbara Dee has perfectly captured the confusion that occurs as one moves through puberty. Mila is the perfect example of how a young girl, whose body is changing, begins to attract the attention of some boys at her school. She does not understand their attention. The boys have invented a game that pushes the boundaries of impropriety, not knowing or understanding how they affect Mila. She has the added problem of her best friends' seeming to have abandoned her when she needs them most: Zara seems to only focus on herself and is quick to get angry; her friend Max is coming to terms with his sexuality and is trying to cope with his own identity crisis; Omi is the quiet one who simply wants everything to be okay. The story explores the necessity of teens being able to share their confusion, to be able to talk to a trusted adult, to explain things that are personally embarrassing, and to be able to stand up for themselves. This is an example of learning to say "no" when others trivialize one's feelings. This book will help students to better understand the changes in their bodies and their emotions. They will also learn to trust the adults in their lives to help them address issues that young teens neither understand nor know how to explain. There is also a lesson for the adults who work with children: we must listen to them and take what concerns them seriously. This title should be on suggested reading lists in order to help young women know that they can take charge of their lives. The book is equally important for boys so that they might understand their own feelings and the feelings of those who might be victims of their adolescent humor. This title belongs in the school library as well as the classroom library. It is perfect for book clubs in middle school, serving as an excellent literary tool as well as a tool for discussion of how we should treat one another. Diane Fanning **HIGHLY RECOMMENDED**

#### ***Booklist, 09/14/2019***

Grades 5-8 - In her latest, Dee (*Everything I Know about You*, 2018) tackles sexual harassment and gaslighting in middle school. The subject of the abuse here is seventh-grader Mila, who is targeted by a group of boys first for coerced hugging and then distressing incidents of lewd comments and touching. Whenever she attempts to stick up for herself, Mila is effectively silenced by accusations of "overreacting." Readers follow Mila's plight as she navigates both these provocations and the changing economic landscape of her home life. In addition, Dee pens interesting side characters such as Mila's friend Max, who once faced discrimination on account of his sexuality. Important for its relevance and examination of the otherwise little-discussed topic of sexual harassment among younger teens, *Maybe He Just Likes You* will appeal to

middle-grade readers as well as parents and educators seeking to bolster a child's awareness of this rampant problem. In both *Mila* and *Max*, readers will find tenacious characters who model bravery in the midst of adversity.

***School Library Journal*, 08/31/2019**

Gr 4–8—The first time the group of boys asked for hugs, seventh grader Mila felt uncomfortable. As the requests for hugs and unwanted touches increase in frequency, Mila does not know where to turn. Her mother is going through a tough time herself, and Mila doesn't want to add to her stress. Some of her friends brush off her complaints of unwanted attention as flirting. When Mila finds out that touching her has become a game to the boys and attempts to confront them, they deny action and intent. Her initial efforts to get help from staff at her school are met with heartbreakingly minimized responses. This relatable text provides young readers with a believable example of what sexual harassment may look and feel like at a middle school level. Dee creates a varied cast of characters with evolving perspectives, including adults who were initially dismissive of Mila's harassment. Told from Mila's point of view, the novel is at its best in moments of emotional intensity. Mila's reaction to her situation sometimes surprises even herself, when her initial doubts and fear turn to rage. Mila ultimately finds tools and allies who help resolve her situation, though the conclusion seems speedy compared to the rest of the story. VERDICT An important read with great potential for classroom use. Mila's experience may resonate with young readers, who may need to follow up with a trusted adult. —Juliet Morefield, Multnomah County Library, Portland, OR Copyright 2019 Reed Business Information.

***Publishers Weekly Starred*, 08/11/2019**

Dee (*Everything I Know About You*) draws a clear distinction between flirtation and sexual harassment in this timely, sensitively wrought novel about a seventh-grade girl who receives unwanted attention from a group of classmates. When Mila wears her fuzzy green sweater, some boys demand an unwanted hug, and the basketball players insist on touching it (and her) for good luck. Despite Mila's protests, unwanted touching continues even after she stops wearing the sweater, but Mila is reticent to add to her divorced mother's stress after she loses her job. Mila finally shares her discomfort with her friends; Omi smooths things over, Zara thinks the boys are merely flirting, and Max believes that Mila should tell the (male) vice principal she's being bullied. More confused than ever, she remains silent until karate classes give her the skill set and courage to fight back and speak out. The novel's all-too-familiar scenario offers a springboard for discussion among middle schoolers about Mila's experience, as well as her confusion, fear, and reluctance to discuss her situation with authority figures. Easily grasped scenarios and short chapters help make this timely #MeToo story accessible to a wide audience. Ages 9–13. Agent: Jill Grinberg, Jill Grinberg Literary Management.

***Kirkus Review*, 07/14/2019**

A seventh grader copes with sexual harassment organized and perpetrated by several boys in her class. Mila's conversational first-person narration makes her experiences immediate and her emotions clear. Confused, frustrated, angry, and scared, Mila feels even worse because she can't count on her usual circle of friends. Zara seems weirdly envious of the boys' attention. Quiet

Omi hates confrontation. And Max is busy with new student (and his new crush) Jared. He's also disappointed that Mila won't take his advice to report the harassment. Meanwhile, Mila's divorced mom just lost her job, and looking after her younger sister takes more time and energy than Mila has sometimes. Adding in band practice, karate classes, and making some new friends creates a story that feels almost as overstuffed as the typical middle schooler's life. Dee's smooth writing style and short chapters, however, keep the action moving briskly. The topic—and the boys' actions—is potentially upsetting but never described in a graphic or gratuitous way. Mila's reluctance to involve her mother or other adults feels believable, if unfortunate, and her internal dialogues about what is happening and why ring true. The eventual, hard-won resolution does require adult intervention, and it's satisfying to see the adults own up to their own shortcomings. Mila and Max present white; Omi is Latinx (from the Dominican Republic), and Zara presents black. This timely exploration of a depressingly common experience should begin some useful conversations. (Fiction. 10-14)



## ***Patron Saints of Nothing***

by Randy Ribay

### **Reviews (Full-Text Reviews Below)**

- **Horn Book Guide**, 09/30/2019
- **School Library Connection**, 08/31/2019
- **Voice of Youth Advocates Star**, 07/31/2019
- **School Library Journal Starred**, 05/31/2019
- **Booklist Starred Reviews**, 04/30/2019
- **Publishers Weekly Starred**, 04/21/2019
- **Kirkus Reviews Starred**, 04/14/2019

### ***Horn Book Guide*, 09/30/2019**

Senior year, Filipino American teen Jay Reguero learns of his pen-pal cousin Jun's untimely death in the Philippines. Haunted by the lack of information, Jay goes to the Philippines to investigate and eventually connects Jun's death with President Duterte's (real-life) draconian war on drugs. Ribay brings this coming-of-age story to vivid life through themes of addiction, complex family dynamics, and the experiences of children of immigrants.

### ***School Library Connection*, 08/31/2019**

Your average dose of senioritis has set in for Jay Reguero, who spends most of his time playing video games with his friend, Seth. Things change when Jay gets word that his former pen-pal and cousin, Jun, has been murdered back home in the Philippines. Jay convinces his mom and dad to fund a last-minute spring break trip where he spends time with his family and covertly attempts to uncover the truth of his cousin's demise. While in the Philippines, Jay reconnects with cousins, titos, and titas and discovers that Jun's own father, a police officer loyal to the government, may have played a key role in the murder. Ribay's timely story of Duterte's war on drugs is dramatic and unsettling, as it should be. For the most part, the text is well-composed, filled with suspense and emotion, and difficult to put down. Chapters are brief, with titles that are often comprised of the last few words or sentence of each chapter, which, although perhaps meant to be clever, often pulls the reader away from the story. Joel Shoemaker **RECOMMENDED**

### ***Voice of Youth Advocates Star*, 07/31/2019**

Filipino-American Jay Reguero plans to spend his senior year spring break hanging out with his buddies and playing video games. Although already accepted at Michigan State, he struggles to figure out who he is and what to do with his life. Then his father, who fled his native Philippines years ago, shocks him with news about Jay's favorite cousin Jun, whom he has not seen for seven years. Jun has been killed, because he presumably sold and used drugs, a crime punished instantly by death under President Duterte's law and order regime. Jay cannot answer the questions that the brutal death raises, and he harbors guilt about ignoring recent letters from Jun. Jay convinces his parents to fund his 10-day visit to the Philippines where he connects with a culture he has almost forgotten. With his cousin Grace and her girlfriend's sister, Jay attempts to

discover what really happened. What are the secrets that his cousin hid and his Filipino relatives refuse to face? Confronting the truth may bring Jay closer to finding his own identity than he ever imagined. Randy Ribay, also a Filipino-American who grew up in the Midwest, dedicates the book to “the hyphenated” and realistically portrays the confusion for those who grow up with two cultures. This coming-of-age journey leads self-centered and protected Jay out of his comfortable upbringing to perhaps the beginnings of understanding who and where he might become. This is a compelling and informational read for mature teens. –Judith Hayn

*School Library Journal Starred, 05/31/2019*

Gr 10 Up—Integrating snippets of Tagalog and Bikol, author Ribay displays a deep friendship between two 17-year-old cousins: Jay, born in the Philippines but raised in the United States since infancy, and Jun, born and raised in a gated community in Manila. Jay, considered white in an all-white school, is starting to get acceptances (and rejections) from colleges and finds out while playing video games that Jun, with whom he corresponded for years via "actual letters—not email or texts or DMs," is dead. His Filipino father doesn't want to talk about it, but his North American mother reveals that Jun was using drugs. Jay blames his uncle, a police chief, for his murder after researching the dictatorship of Rodrigo Duterte (the book includes a handy author's note and a list of articles and websites), who has sanctioned and perpetrated the killing of between 12,000 and 20,000 drug addicts by police and vigilantes since 2016. Jay, armed with his stack of letters, returns to Manila to search for the truth. Ribay weaves in Jun's letters so readers witness Jun's questions and his attempts to reconcile the inequity around him with his faith. Jay follows Jun's footsteps into the slums of Manila, the small house of his activist aunts, and the Catholic parish of his uncle, a village priest, and learns painful truths about his family, his home country, and himself. VERDICT Part mystery, part elegy, part coming of age, this novel is a perfect convergence of authentic voice and an emphasis on inner dialogue around equity, purpose, and reclaiming one's lost cultural identity. —Sara Lissa Paulson, City-As-School High School, New York City Copyright 2019 Reed Business Information.

*Booklist Starred Reviews, 04/30/2019*

Grades 10-12 - \*Starred Review\* After finding out about his cousin Jun's violent death, Jay Reguero travels from America to the Philippines to uncover how such a gentle person met such a grim end. He finds that the place that he remembers—the place of his birth—has changed in the face of a sweeping drug war initiated by President Rodrigo Duterte, a war that Jun's father, Tito Maning, enthusiastically endorses. Jay digs into the circumstances of Jun's death, while navigating the sinuous history between family members, including the schism created by his own father's decision to raise his children in America. Jay's investigations are an intriguing setup for what is actually a deep, nuanced, and painfully real family drama. Jay himself is a relatable character for biracial readers straddling two different cultures. This dynamic comes into play both when he tries to convey his feelings to his American friends and when he travels abroad and is treated like an outsider by other Filipinos despite looking the same. Ribay's focus, however, is on showing the current-day war on drugs ravaging Filipino society, characterized by extrajudicial vigilante killings endorsed by the highest levels of government. By deftly weaving key details into Jay's quest for the truth, Ribay provides a much-needed window for young

people of the West to better understand the Filipino history of colonization, occupation, and revolution.

***Publishers Weekly Starred, 04/21/2019***

Passionately and fearlessly, Ribay (*After the Shot Drops*) delves into matters of justice, grief, and identity in this glimpse into the life and death of a fictional victim of President Duterte's war on drugs in the Philippines. In Michigan, Filipino-American high school senior Jay Reguero is struggling to decide what to do with his life when the sudden death of his cousin Jun raises painful questions about the violent drug war, and an unknown Instagram user convinces Jay that his cousin was wrongly executed. Sick of his relatives' refusal to discuss Jun's death and guilty that he let their once-close pen pal friendship lapse, Jay convinces his parents to send him to the Philippines to reconnect with his extended family and—unbeknownst to them—look into the mystery surrounding Jun's death. There, Jay connects with a culture he barely remembers from childhood visits and uncovers secrets that his cousin kept, and his relatives are determined to forget. Ribay employs a delicate touch in portraying the tension inherent in growing up the child of two cultures, Filipino and American. Jay is a compelling character whose journey from sheltered and self-centered to mature, though clearly a work in progress, is well earned. Ages 14–up. Agent: Beth Phelan, Gallt & Zacker Literary Agency.

***Kirkus Reviews Starred, 04/14/2019***

Seventeen-year-old Jay Reguero searches for the truth about his cousin's death amid President's Rodrigo Duterte's war on drugs while on an epic trip back to his native Philippines. Shocked out of his senioritis slumber when his beloved cousin Jun is killed by the police in the Philippines for presumably using drugs, Jay makes a radical move to spend his spring break in the Philippines to find out the whole story. Once pen pals, Jay hasn't corresponded with Jun in years and is wracked by guilt at ghosting his cousin. A mixed heritage (his mother is white) Filipino immigrant who grew up in suburban Michigan, Jay's connection to current-day Philippines has dulled from assimilation. His internal tensions around culture, identity, and languages—as “a spoiled American”—are realistic. Told through a mix of first-person narration, Jun's letters to Jay, and believable dialogue among a strong, full cast of characters, the result is a deeply emotional story about family ties, addiction, and the complexity of truth. The tender relationship between Jay and Jun is especially notable—as is the underlying commentary about the challenges and nuances between young men and their uncles, fathers, male friends, and male cousins. Part coming-of-age story and part exposé of Duterte's problematic policies, this powerful and courageous story offers readers a refreshingly emotional depiction of a young man of color with an earnest desire for the truth. (author's note, recommended reading) (Fiction. 14-18)

# ***The Stonewall Riots: Coming Out in the Streets***

by Gayle E. Pitman

## **Reviews (Full-Text Reviews Below)**

- **School Library Journal**, 05/31/2019
- **Booklist**, 04/30/2019
- **Publishers Weekly**, 03/31/2019
- **Kirkus Review**, 03/31/2019

### ***School Library Journal*, 05/31/2019**

Gr 6–9—A thorough if somewhat disjointed examination of the events before, during, and in the aftermath of the Stonewall Riots gives young readers an overview of the LGBTQ+ activism of the 1950s and 1960s. Pitman traces meeting places, social clubs, and the rise of organizations and activist groups as well as the many police raids of gay establishments, focusing on the June 28, 1969, raid on the mob-owned Stonewall Inn. Due to a lack of documented accounts, use of pseudonyms, and conflicting reports, controversies remain over the actuality of events at Stonewall. Post-Stonewall, readers learn about the increase in radical groups and visibility that challenged negative attitudes and discrimination. Pitman occasionally expands the narrative focus to examine what was happening in various places around the country and to consider other issues and movements of the time, including weaknesses and missteps in the movement for LGBTQ+ rights. The unique approach of using various objects (matchbooks, leaflets, buttons, arrest records, photographs, and more, with many reproductions too small or low resolution to read) to guide, inform, and reconstruct the story of the riots prevents a smooth narrative flow and makes the text feel repetitive as it moves back and forth in time. Back matter includes a timeline, notes, bibliography, and an index. VERDICT An important look at a major moment in American history. Readers will come to understand why the iconic Stonewall Inn is now on the National Register of Historic Places, a National Historic Landmark, and a National Monument. — Amanda MacGregor, Parkview Elementary School, Rosemount, MN Copyright 2019 Reed Business Information.

### ***Booklist*, 04/30/2019**

Grades 7-12 - Pitman serves as a thorough tour guide through the history of the Stonewall riots of June 1969. Beginning with a description of what it was like to be gay in America before the riots, she then covers the events during the riots and the aftermath that grew into the gay rights movement. The narrative is presented through a series of "objects": photographs of places, people, or items, such as a police officer's nightstick, a parking meter, a matchbook, or a protest leaflet. Though each object only reveals a small part of the story, together they reveal a powerful picture and offer rich historical context. The story of the riots is retold in quite a few segments, but each narration provides a slightly different perspective. Pitman also describes how groups within the gay liberation movement, such as lesbians and transgender people, found that they were still marginalized. They were galvanized, however, to establish themselves as equals. A timeline, notes, and a thorough bibliography round out this inviting, engaging, and well-researched approach to history.

*Publishers Weekly, 03/31/2019*

Pitman takes a unique narrative approach to the Stonewall riots by introducing a series of meaningful objects associated with the historical event. The first of the objects is the Jefferson Livery Stable on Christopher Street, which eventually became the Stonewall Inn. Subsequent items of focus include a photograph of protestors; a statement of purpose from the Daughters of Bilitis, a gay women's organization; an NYPD nightstick ("officers were dressed in full riot gear" during the event); and a New York Times article reporting the raid. Many of the objects are symbolic cultural artifacts, such as Judy Garland's dress from *The Wizard of Oz*: "many people in the LGBT community see themselves and their experiences reflected in *The Wizard of Oz*." Pitman's fresh storytelling brings emotion and depth to the history of a movement and the establishment that served as an epicenter for social change. Back matter provides a timeline, significant notes on each object, and lists of additional resources. Ages 10–up.

*Kirkus Review, 03/31/2019*

A substantive look at a key moment in the history of the LGBTQIA+ equality movement. Pitman provides readers with a well-rounded look at gay and lesbian—and to a somewhat lesser extent transgender—life in America in the 1950s, '60s, and '70s. She smartly uses the introduction to remind young readers that the term "LGBTQ+" is an evolving one and notes that source materials through the account may use various versions of the initialism. Organized around "objects" (often photos, sometimes cultural touchstones), the book begins with the construction of what would become the Stonewall and briefly touches on gay and lesbian life pre-1940s, but the story begins to delve deeply into the movement in the 1950s. Along the way, Pitman deftly weaves in social issues of the time—women's liberation, the Black Power movement, *El Movimiento*, etc.—along with frank discussions of the ideological weaknesses sometimes found in the gay community: racism, transphobia, internalized homophobia, and misogyny. The story provides a balanced if somewhat scattered account. For all it does well, Pitman's narrative has a tendency to meander, and some parts feel repetitive. The backmatter alone is almost worth the purchase price, as it includes a timeline, footnotes, and a healthy bibliography. The book makes good use of images throughout the text, but the absence of captions for some photos is an irritant, and image credits do not take up the slack. A user-friendly look at a watershed event and its context. (Nonfiction. 11-14)

## Titles List (With Notes)

6.2.3



For January 2023 Board Meeting.  
Additions to catalog are highlighted.

1 **The 57 bus [Book Club] 364.15 SLA**

Fleischman, Sasha.; Thomas, Richard, 1997-; Offenses against the person--California.; Hate crimes--California.; Asexual people.; Victims of crimes--California.

London ::Wren & Rook 2018 319 pages ; 20 cm.  
Middle School (7-8), High School (9-12)

**Summary Notes**

Contains sensitive content presented in historical/educational context. This book should be reviewed by teacher before sharing with students.

Explores the fateful 2013 interaction between Sasha and Richard, two teens from Oakland, California, who never would have met if not for the 57 bus which they both were taking home from school one day. Richard, an African American boy, had a lighter; Sasha, a white agender teen, wore a skirt. A dare to use the lighter changed the teens' lives forever.

Full-Text Review

Publishers Weekly Starred, 08/13/2017

Journalist and author Slater (Escargot) offers a riveting account of the events that preceded and followed a 2013 assault in Oakland, Calif. Both Sasha (a white, agender private school teenager) and Richard (an African-American public school student who had lost numerous loved ones to murder) rode the 57 bus every day. One afternoon, Richard—egged on by friends—lit the sleeping Sasha's skirt on fire, and the resulting blaze left third-degree burns over 22% of Sasha's body. Sixteen-year-old Richard was arrested and charged as an adult with committing a hate crime. The short, easily digestible chapters take a variety of forms, including narrative, poetry, lists (including terms for gender, sex, sexuality, and romantic inclinations), text-message conversations, and Richard's heartrending letters of apology to Sasha. Using details gleaned from interviews, social media, surveillance video, public records, and other sources, Slater skillfully conveys the complexities of both young people's lives and the courage and compassion of their families, friends, and advocates, while exploring the challenges and moral ambiguities of the criminal justice system. This painful story illuminates, cautions, and inspires. Ages 12–up. Agent: Erin Murphy, Erin Murphy Literary.

2 **All American boys [Book Club] FIC REY**

Race relations--Fiction.; Racism--Fiction.; Racial profiling in law enforcement--Fiction.; Police brutality--Fiction.; African Americans--Fiction.

New York ::Atheneum Books for Young Readers 2015  
316 pages ; 22 cm.  
High School (9-12)

**Summary Notes**

Contains sensitive content presented in historical/educational context. This book should be reviewed by teacher before sharing with students.

When sixteen-year-old Rashad is mistakenly accused of stealing, classmate Quinn witnesses his brutal beating at the hands of a police officer who happens to be the older brother of his best friend. Told through Rashad and Quinn's alternating viewpoints.

Full-Text Review

Publishers Weekly Starred, 08/30/2015

In this painful and all-too-timely book, two authors—one black, one white—present a story of police brutality. Reynolds (The Boy in the Black Suit) voices Rashad, the innocent victim of a police beating; Kiely (The Gospel of Winter) writes Quinn, a horrified witness. The book moves quickly, starting on a Friday night with the boys—classmates who don't know each other—preparing for a party, and ending with a social-media-inspired protest march one week later. For Rashad, the week means facing the physical and mental effects of what has happened, including a father who initially assumes that Rashad is guilty. For fatherless Quinn, the struggle comes from the fact that the cop is not only the older brother of a close friend, but also a father figure. The scenario that Reynolds and Kiely depict has become a recurrent feature of news reports, and a book that lets readers think it through outside of the roiling emotions of a real-life event is both welcome and necessary. Ages 12–up. Agent: (for Reynolds) Elena Giovinazzo, Pippin Properties; (for Kiely) Rob Weisbach, Rob Weisbach Creative Management. (Sept.)



## Titles List (With Notes)

For January 2023 Board Meeting.  
Additions to catalog are highlighted.

### 3 Ghost boys [Book Club] FIC RHO

Till, Emmett, 1941-1955--Fiction.; Police--Fiction.; Racism--Fiction.; Ghost stories.; African Americans--Fiction.; Family life--Chicago (Ill.)--Fiction.; Biographical fiction.; Chicago (Ill.)--Fiction.; Domestic fiction.

Boston ::Little, Brown and Company 2019 217 pages ; 20 cm.

Intermediate (4-6), Middle School (7-8)

#### Summary Notes

Contains sensitive content presented in historical/educational context. This book should be reviewed by teacher before sharing with students.

Seventh-grader Jerome is mistakenly shot by a white police officer, and as a ghost, observes the turmoil in his community as a result of his death. He then meets the ghost of Emmett Till who helps Jerome understand how systemic racism led to his death, but also understand how far the effects of his death really go by introducing him to the grieving daughter of the police officer who struggles with her father's actions.

Full-Text Review

Publishers Weekly Starred, 02/18/2018

Set in an impoverished Chicago neighborhood, this somber story blends history with current events. Jerome Rogers, a black 12-year-old, is playing outside with a toy gun when he is shot and killed by a white policeman who views him as a threat. Now Jerome wanders the earth with other "ghost boys" whose deaths are all connected to bigotry. Ironically, the only human who can see Jerome is Sarah, the young daughter of the officer who took his life. Jerome meets the ghost of Emmett Till and learns the horrific details of his murder. Emmett, like the other ghost boys, cannot rest until the world is swept clean of discriminatory violence; maybe Jerome can help if he can make Sarah understand that her father's act was a result of deeply ingrained racism. Rhodes writes in short, poetic chapters that offer graphic depictions of avoidable tragedies; her hope for a better world packs a powerful punch, delivering a call to action to speak out against prejudice and erase harmful misconceptions. Ages 10–up. Agent: Michael Bourret, Dystel, Goderich & Bourret.

### 4 The hate u give [Book Club] FIC THO

Race relations--Fiction.; Racism--Fiction.; Racial profiling in law enforcement--Fiction.; Police brutality--Fiction.; African Americans--Fiction.

New York, NY ::Balzer + Bray 2017 444 pages ; 22 cm.

High School (9-12)

#### Summary Notes

Contains sensitive content presented in historical/educational context. This book should be reviewed by teacher before sharing with students.

Sixteen-year-old Starr Carter is trying to balance her suburban prep school life with the poor, black neighborhood where she lives when she witnesses her childhood best friend Khalil get shot and killed by a police officer. As tensions mount and her city erupts in protests, the only person who knows the truth of that night is Starr, and what she does or doesn't say can change everyone's lives forever.

Full-Text Review

Publishers Weekly Starred, 11/27/2016

At home in a neighborhood riven with gang strife, Starr Carter, 16, is both the grocer's daughter and an outsider, because she attends private school many miles away. But at Williamson Prep, where she's among a handful of black students, she can't be herself either: no slang, no anger, no attitude. That version of herself—"Williamson Starr"—"doesn't give anyone a reason to call her ghetto." She's already wrestling with what Du Bois called "double consciousness" when she accepts a ride home from Khalil, a childhood friend, who is then pulled over and shot dead by a white cop. Starr's voice commands attention from page one, a conflicted but clear-eyed lens through which debut author Thomas examines Khalil's killing, casual racism at Williamson, and Starr's strained relationship with her white boyfriend. Though Thomas's story is heartbreakingly topical, its greatest strength is in its authentic depiction of a teenage girl, her loving family, and her attempts to reconcile what she knows to be true about their lives with the way those lives are depicted—and completely undervalued—by society at large. Ages 14–up. Agent: Brooks Sherman, Bent Agency.



## Titles List (With Notes)

For January 2023 Board Meeting.  
Additions to catalog are highlighted.

### 5 Lily and Dunkin [Book Club] FIC GEP

Friendship--Fiction.; Transgender people--Fiction.; Manic-depressive illness--Fiction.; Mental illness--Fiction.; Middle schools--Fiction.; School stories.; Florida--Fiction.

New York ::Yearling 2018 338 pages : illustrations ; 20 cm.

Middle School (7-8)

#### Summary Notes

Contains sensitive content presented in historical/educational context. This book should be reviewed by teacher before sharing with students.

Eighth-grader Lily Jo McGrother, who identifies as a girl even though born in a boy's body, makes friends with Norbert "Dunkin" Dorfman, a boy with bipolar disorder--which is bad enough for his social life, but he is also hiding a terrible secret that makes things much worse. Only Lily Jo and Dunkin's friendship has the power to change their lives.

Full-Text Review

Publishers Weekly, 03/06/2016

With humor and great sensitivity, Gephart (Death by Toilet Paper) juxtaposes the efforts of two eighth-graders—one struggling with gender dysphoria, one with mental illness—to establish new identities for themselves. Determined, gentle, and self-aware Tim was “born with boy parts” but identifies as a girl, preferring the name Lily; already “out” to her family and best friend Dare, Lily is both excited and terrified about reactions to a more public transformation. Meanwhile, mercurial newcomer Norbert hates his name—but loves the nickname Lily gives him, Dunkin, which alludes to his favorite haunt—and keeps deep secrets, even from himself. Their friendship develops slowly as Dunkin, desperate for acceptance, gets swept up by an intolerant basketball-playing crowd. Gephart sympathetically contrasts the physical awkwardness, uncertainty, and longings of these two outsiders during a few tightly-plotted months, building to a crescendo of revelation. Strong, supportive women accept these teens as they are, while their fathers struggle mightily. Despite an overly tidy resolution to Dunkin's story and Lily being a bit too perfect, it's a valuable portrait of two teenagers whose journeys are just beginning. Ages 10–up. Agent: Tina Wexler.

### 6 Maybe he just likes you [Book Club] FIC DEE

Sexual harassment--Fiction.; Middle schools--Fiction.; School stories.; Friendship--Fiction.; Domestic fiction.

New York ::Aladdin 2020 283 pages ; 20 cm. Intermediate (4-6), Middle School (7-8)

#### Summary Notes

Contains sensitive content presented in historical/educational context. This book should be reviewed by teacher before sharing with students.

When boys in her class start touching seventh-grader Mila and making her feel uncomfortable, she does not want to tell her friends or mother until she reaches her breaking point.

Full-Text Review

Publishers Weekly Starred, 08/11/2019

Dee (Everything I Know About You) draws a clear distinction between flirtation and sexual harassment in this timely, sensitively wrought novel about a seventh-grade girl who receives unwanted attention from a group of classmates. When Mila wears her fuzzy green sweater, some boys demand an unwanted hug, and the basketball players insist on touching it (and her) for good luck. Despite Mila's protests, unwanted touching continues even after she stops wearing the sweater, but Mila is reticent to add to her divorced mother's stress after she loses her job. Mila finally shares her discomfort with her friends; Omi smooths things over, Zara thinks the boys are merely flirting, and Max believes that Mila should tell the (male) vice principal she's being bullied. More confused than ever, she remains silent until karate classes give her the skill set and courage to fight back and speak out. The novel's all-too-familiar scenario offers a springboard for discussion among middle schoolers about Mila's experience, as well as her confusion, fear, and reluctance to discuss her situation with authority figures. Easily grasped scenarios and short chapters help make this timely #MeToo story accessible to a wide audience. Ages 9–13. Agent: Jill Grinberg, Jill Grinberg Literary Management.

#### General Notes

Includes excerpt from: My life in the fish tank.

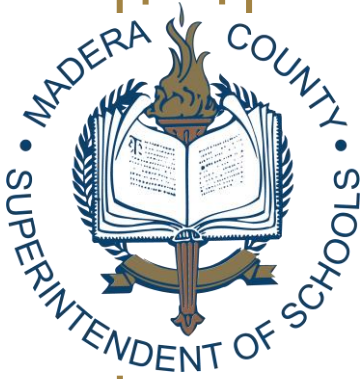




## Titles List (With Notes)

For January 2023 Board Meeting.  
Additions to catalog are highlighted.

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| <p>7     <b>Patron saints of nothing</b> [Book Club] FIC RIB<br/>Homicide--Fiction.; Cousins--Fiction.; Family life--Philippines--Fiction.; Drug traffic--Fiction.; Philippines--Fiction.<br/>New York ::Penguin Books 2020 xvii, 331 pages : map ; 21 cm.<br/>High School (9-12)<br/><b>Summary Notes</b><br/>Contains sensitive content presented in historical/educational context. This book should be reviewed by teacher before sharing with students.</p> <p>When seventeen-year-old Jay Reguero learns his Filipino cousin and former best friend, Jun, was murdered as part of President Duterte's war on drugs, he flies to the Philippines to learn more.</p> <p>Full-Text Review</p> <p>Publishers Weekly Starred, 04/21/2019</p> <p>Passionately and fearlessly, Ribay (<i>After the Shot Drops</i>) delves into matters of justice, grief, and identity in this glimpse into the life and death of a fictional victim of President Duterte's war on drugs in the Philippines. In Michigan, Filipino-American high school senior Jay Reguero is struggling to decide what to do with his life when the sudden death of his cousin Jun raises painful questions about the violent drug war, and an unknown Instagram user convinces Jay that his cousin was wrongly executed. Sick of his relatives' refusal to discuss Jun's death and guilty that he let their once-close pen pal friendship lapse, Jay convinces his parents to send him to the Philippines to reconnect with his extended family and—unbeknownst to them—look into the mystery surrounding Jun's death. There, Jay connects with a culture he barely remembers from childhood visits and uncovers secrets that his cousin kept, and his relatives are determined to forget. Ribay employs a delicate touch in portraying the tension inherent in growing up the child of two cultures, Filipino and American. Jay is a compelling character whose journey from sheltered and self-centered to mature, though clearly a work in progress, is well earned. Ages 14–up. Agent: Beth Phelan, Gallt &amp; Zacker Literary Agency.</p> | <p>8     <b>The Stonewall riots</b> [Book Club] coming out in the streets / 306.76 PIT<br/>Stonewall Riots, New York, N.Y., 1969.; Gay liberation movement--United States--History.; Gay men.; Lesbians.; Sexual minorities--History.<br/>New York ::Abrams Books for Young Readers 2019 xi, 196 pages : illustrations ; 22 cm.<br/>High School (9-12)<br/><b>Summary Notes</b><br/>Contains sensitive content presented in historical/educational context. This book should be reviewed by teacher before sharing with students.</p> <p>Traces the history of LGBTQ life since the 1800s, focusing specifically on the events of the Stonewall Riots and how that sparked a focused gay rights movement. Discusses activism before Stonewall, the Stonewall Inn, the night of the riot and the following days, and the legacy of Stonewall.</p> <p>Full-Text Review</p> <p>Publishers Weekly, 03/31/2019</p> <p>Pitman takes a unique narrative approach to the Stonewall riots by introducing a series of meaningful objects associated with the historical event. The first of the objects is the Jefferson Livery Stable on Christopher Street, which eventually became the Stonewall Inn. Subsequent items of focus include a photograph of protestors; a statement of purpose from the Daughters of Bilitis, a gay women's organization; an NYPD nightstick ("officers were dressed in full riot gear" during the event); and a New York Times article reporting the raid. Many of the objects are symbolic cultural artifacts, such as Judy Garland's dress from <i>The Wizard of Oz</i>: "many people in the LGBT community see themselves and their experiences reflected in <i>The Wizard of Oz</i>." Pitman's fresh storytelling brings emotion and depth to the history of a movement and the establishment that served as an epicenter for social change. Back matter provides a timeline, significant notes on each object, and lists of additional resources. Ages 10–up.</p> <p><b>Content Notes</b><br/>Before the riots -- The riots -- Aftermath -- Liberation -- Epilogue -- Timeline.</p> |
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**Cecilia A. Massetti, Ed.D.**  
*Superintendent of Schools*

## **Agenda Item 8.1**

### **Board of Education Action Item January 10, 2023**

**Topic:**

Consideration Issuance of Temporary County Certificates.

**Background:**

Attached is a listing of the Temporary County Certificates (TCC) issued from December 1, 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:**

Joe Casarez  
Chief Human Resources Officer  
Human Resources

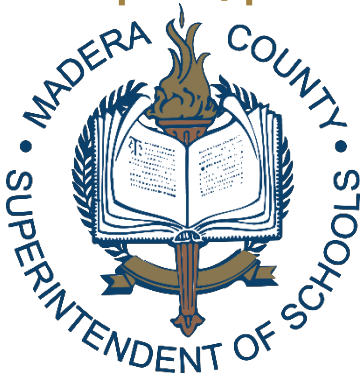
**Recommendation:**

It is recommended the Board ratify the issuance of Temporary County Certificates from December 1-30, 2022.

# MADERA COUNTY SUPERINTENDENT of SCHOOLS

## TEMPORARY COUNTY CERTIFICATES Issued 12/01/2022-12/30/2022

<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>
Catuiza	Robert	EM 30-Day Subsitute Permit	12/01/2022-01/01/2023	Madera USD	12/30/2022	Renewal



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

## **Agenda Item 8.2**

### **Board of Education Action Item January 10, 2023**

**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

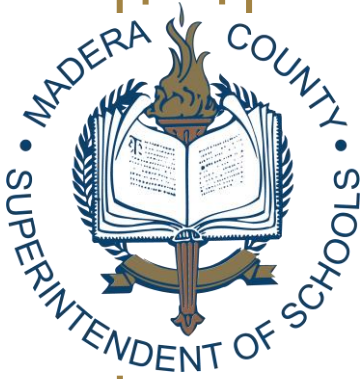
**Resource:**

Julie DeWall  
Chief Officer  
Business & Administrative Services

**Recommendation:**

It is recommended the Board approve the attached list of equipment to be declared obsolete and removed from inventory.

<b>Obsolete Items List - For January 2023 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>
Computer	Microsoft	Surface Pro	27696563953	25450		X
Computer	Microsoft	Surface Pro	18444744553	24993		X
Computer	Microsoft	Surface Pro	41174452352	25175		X
Laptop	Dell	E5520	8143651	24291		X
Computer	Dell	Optiplex 745	C2H7BD1	25521		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>
Printer	HP	LaserJet Enterprise M506	PHBBR27027	25557		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>
Projector	Epson	PowerLite 1284	WEVK6X00306	25397		X
Projector	Epson	PowerLite 965H	VSAK7600743	25528		X
Smart Board	Promethean	Promethean ABV378PRO	C1409020039	24985		X
Projector	Dell	Dell 1510X	55SSF22	24984		X
Monitor	Planar	PT1945R_BK	TK301637HH213C00874	25350		X
Monitor	Dell	1907FpC	CN-OCC299-64180-65S-0WUA	21772		X
Promethean Board	Promethean	ABV378PRO	C1006110624	23992		X



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

## **Agenda Item 8.3**

### **Board of Education Action Item January 10, 2023**

**Topic:**

Consideration of School Accountability Report Card (SARC) [California public schools are required to publish a SARC annually]

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

**Background:**

All districts and County offices are mandated to produce a SARC annually, in which the progress of students and the expenditure of funds for services provided are addressed.

A link to the California Department of Education for these reports will be posted on the Madera County Superintendent of Schools website to provide accessibility to all interested parties.

**Financial Impact:**

None

**Resource:**

Frederick Cogan  
Executive Director,  
Career & Alternative Education Services

Jessica Drake  
Executive Director  
Student Programs and Services

**Recommendation:**

It is recommended the Board approve the School Accountability Report Cards (SARC) for Career and Alternative Education including Endeavor/Voyager Secondary School, Madera County Independent Academy, Pioneer Technical Center, and Special Education. At this time, the California Department of Education has not released CAASPP data for English Language Arts, Mathematics, and Science, as well as Chronic Absenteeism rates, Graduate rates, Suspension and Expulsion rates and other related student information. CDE is expected to release during the month of January and those values will be added to each SARC before finalizing for public reporting.


# Endeavor/Voyager Secondary (Juvenile Hall) 8.3.1

## 2021-2022 School Accountability Report Card

### (Published During the 2022-2023 School Year)

### General Information about the School Accountability Report Card (SARC)

**SARC Overview**




By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>

For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>

For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

**DataQuest**



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

**California School Dashboard**



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California’s new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California’s diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

**Internet Access**

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

## 2022-23 School Contact Information

<b>School Name</b>	Endeavor/Voyager Secondary (Juvenile Hall)
<b>Street</b>	1655 E. Olive Avenue
<b>City, State, Zip</b>	Madera CA 93638
<b>Phone Number</b>	559-662-6211
<b>Principal</b>	Hugo Sanchez
<b>Email Address</b>	hsanchez@mcsos.org
<b>School Website</b>	<a href="http://www.mcsos.org/">http://www.mcsos.org/</a>
<b>County-District-School (CDS) Code</b>	20102072030153

## 2022-23 District Contact Information

<b>District Name</b>	Madera County Superintendent of Schools
<b>Phone Number</b>	(559) 673-6051
<b>Superintendent</b>	Cecilia Massetti
<b>Email Address</b>	cmassetti@mcsos.org
<b>District Website Address</b>	<a href="http://www.mcsos.org/">http://www.mcsos.org/</a>

## 2022-23 School Overview

I would like to welcome all of you to the 2022-23 school year. The last couple of years have taught us important lessons to help ensure all students have access to updated technology to continue to make academic progress. We continue to work collaboratively with correctional staff to provide greater access to technology devices and programs for academic support and additional programs and resources to support students' social-emotional needs. We value all of our students and know this arrangement will lead to greater academic success in a safe learning environment. I want you to know that the entire educational staff has worked hard and collaboratively with Juvenile Probation staff to prepare for this school year to continue supporting each student's progress toward high school graduation.

We will provide challenging schoolwork and opportunities to learn in groups and individually, while ensuring that all students receive the educational supports required to make academic progress and meet proficiency. We encourage all of you, students and parents, to communicate with us any ideas you have to make Endeavor/Voyager a better school. Field trips and other school activities will extend learning beyond the classroom, and hope to provide more of these rewarding opportunities. In addition, we invite parents to join formal committees, such as SSC, ELAC and DELAC, since your input is valuable and contributes to the best learning opportunities for your child.

While your child is with us, we will provide challenging, thought provoking learning opportunities to prepare them for success in other educational settings. If there is anything we can do to support your child's academic success, please let us know.

Students are only placed into these programs by the juvenile court. A student's probation officer may make a recommendation to the court for any of these placements.

Endeavor Secondary School and Voyager Secondary School are the assigned school names for the Madera County Superintendent of Schools Juvenile Hall and Cadet Academy educational programs. They are both located in the same juvenile detention facility, but in separate pods of the building. While students do not interact with students in other pods during the school day, the teachers rotate throughout the pods providing academic instruction.

Endeavor students are placed in Juvenile Hall by Madera County Probation, Law Enforcement, or the Juvenile Court judge. The average stay is 24 days, however, several students are often incarcerated for longer periods. Voyager is a Cadet Academy, and students are court ordered to attend. The average stay for these students is six months. Both of these programs



## 2022-23 School Overview

are fully accredited by the Western Association of Schools and Colleges (WASC). In July 2016, the Alternative Education programs of the Madera County Superintendent of Schools were given a six-year term of accreditation with a three-year review occurring in April 2019, which also supported accreditation through the 2021-2022 school year. We anticipate another successful WASC visit, currently scheduled for Spring 2023, to be able to showcase the great work by students and staff. The school offers all core academic courses and assigns high school credits toward the completion of a high school diploma.

Regards,  
Hugo Sánchez  
Program Director

### Mission Statement:

The mission of the Madera County Superintendent of Schools Alternative Education Programs is to provide a safe, positive learning environment that will encourage inclusion, promote life skills, provide career technical education, increase positive self-esteem, and prepare students for current and future educational and career success.

The vision of the Madera County Superintendent of Schools Programs is to provide engaging educational opportunities in a supportive environment that will promote lifelong learning and positive contributions to students' communities. SLO's (Student Learning Outcomes)

Be academically successful by:

1. Increasing the percentage of classes completed.
2. Improving performance in all subject areas through increased critical thinking.
3. Working toward obtaining a diploma or certificate of completion.

Demonstrate responsibility/accountability by:

1. Attending school on a regular basis.
2. Following school/classroom rules and expectations.
3. Being engaged in and connected to school.

## About this School

### 2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
-------------	--------------------

### 2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
---------------	-----------------------------

## A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

## 2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	3	100				
Intern Credential Holders Properly Assigned	0					
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0					
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0					
Unknown	0					
<b>Total Teaching Positions</b>	<b>3</b>					

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	3	100				
Intern Credential Holders Properly Assigned	0					
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0					
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0					
Unknown	0					
<b>Total Teaching Positions</b>	<b>3</b>					

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0	0
Misassignments	0	0
Vacant Positions	0	0
<b>Total Teachers Without Credentials and Misassignments</b>	<b>0</b>	<b>0</b>

## Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0	0
Local Assignment Options	0	0
<b>Total Out-of-Field Teachers</b>	<b>0</b>	<b>0</b>

## 2021-22 Class Assignments

Indicator	2020-21	2021-22
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

## 2022-23 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected		July 2022	
Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
<b>Reading/Language Arts</b>	All students have access to current, standards-based textbooks and other instructional materials. All students have a textbook in the core curriculum. All textbooks placed at this educational site were adopted beginning in the 2022-23 school year by the Madera County Board of Education with additional textbooks approved annually.	Yes	0.00 %
<b>Mathematics</b>	All students have access to current, standards-based textbooks and other instructional materials. All students have a textbook in the core curriculum. All textbooks placed at this educational site were adopted beginning in the 2022-23	Yes	0.00 %

	school year by the Madera County Board of Education with additional textbooks approved annually.		
<b>Science</b>	All students have access to current, standards-based textbooks and other instructional materials. All students have a textbook in the core curriculum. All textbooks placed at this educational site were adopted beginning in the 2022-23 school year by the Madera County Board of Education with additional textbooks approved annually.	Yes	0.00 %
<b>History-Social Science</b>	All students have access to current, standards-based textbooks and other instructional materials. All students have a textbook in the core curriculum. All textbooks placed at this educational site were adopted beginning in the 2022-23 school year by the Madera County Board of Education with additional textbooks approved annually.	Yes	0.00 %
<b>Foreign Language</b>	N/A		
<b>Health</b>	All students have access to current, standards-based textbooks and other instructional materials. All students have a textbook in the core curriculum. All textbooks placed at this educational site were adopted beginning in the 2022-2023 school year by the Madera County Board of Education with additional textbooks approved annually.	Yes	0.00%
<b>Visual and Performing Arts</b>	N/A		
<b>Science Laboratory Equipment (grades 9-12)</b>	N/A		

## School Facility Conditions and Planned Improvements

The Juvenile Hall facility is owned and maintained by Madera County. If there are any maintenance or cleaning concerns, educational staff notifies the Probation Department who assigns work orders. Items are fixed/resolved in a timely manner.

The Juvenile Hall classrooms for Endeavor/Voyager from Madera County Superintendent of Schools (MCSOS) are inspected for the safety and needed repairs on a consistent basis, no less than one time per year. MCSOS employees such as administration, instructional staff and operations/maintenance staff who have been trained in the Williams procedures participate in the inspection. Since the facility is primarily maintained by Madera County Probation Department, needed repairs are addressed in a timely manner. A process is in place where needed repairs are brought to the attention of operations/maintenance staff so that repair/replacements are completed in a timely manner. Classrooms are routinely cleaned and any deep cleaning occurs during extended school breaks.

**Year and month of the most recent FIT report**

October 2022

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	X			No repairs required at this time.
<b>Interior:</b> Interior Surfaces	X			No repairs required at this time.
<b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation	X			No repairs required at this time.
<b>Electrical</b>	X			No repairs required at this time.
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	X			No repairs required at this time.
<b>Safety:</b> Fire Safety, Hazardous Materials	X			No repairs required at this time.

## School Facility Conditions and Planned Improvements

<b>Structural:</b> Structural Damage, Roofs	X			No repairs required at this time.
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	X			No repairs required at this time.

## Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
4. **College and Career Ready**  
The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

#### SARC Reporting in the 2020-2021 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

#### Options

Note that the CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

## Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

The 2020-21 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020-21 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020-21 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020-21 school year to other school years.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
<b>English Language Arts/Literacy</b> (grades 3-8 and 11)	N/A		N/A		N/A	
<b>Mathematics</b> (grades 3-8 and 11)	N/A		N/A		N/A	

## 2021-22 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					



## 2021-22 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

## CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

For any 2020–21 data cells with N/T values indicate that this school did not test students using the CAASPP for Science.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
<b>Science</b> (grades 5, 8 and high school)						

## 2021-22 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
<b>All Students</b>					
<b>Female</b>					
<b>Male</b>					
<b>American Indian or Alaska Native</b>					
<b>Asian</b>					
<b>Black or African American</b>					
<b>Filipino</b>					
<b>Hispanic or Latino</b>					
<b>Native Hawaiian or Pacific Islander</b>					
<b>Two or More Races</b>					
<b>White</b>					
<b>English Learners</b>					
<b>Foster Youth</b>					
<b>Homeless</b>					
<b>Military</b>					
<b>Socioeconomically Disadvantaged</b>					
<b>Students Receiving Migrant Education Services</b>					
<b>Students with Disabilities</b>					

## 2021-22 Career Technical Education Programs

CTE courses were not offered during this time, but a few students have participated in a virtual welding class to encourage and prepare enrollment in CTE courses in their home districts.

## 2021-22 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	0
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	0
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	0

## Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
2021-22 Pupils Enrolled in Courses Required for UC/CSU Admission	0
2020-21 Graduates Who Completed All Courses Required for UC/CSU Admission	0

## B. Pupil Outcomes

### State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

## 2021-22 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. Due to changes to the 2021-22 PFT administration, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility

## C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

## 2022-23 Opportunities for Parental Involvement

While there are few extracurricular activities for students in Juvenile Hall and Cadet Academy, parents are kept informed of their child's progress through their teachers, administration, academic counselors, probation officers, and through the mailing of various informational documents. Teachers communicate primarily through phone calls or parent/teacher/principal conferences (IEPs), but as an organization, has started using videoconferencing options to allow parents to participate and give feedback. Parents are invited to observe sports competitions held several times a year outside of the Juvenile Hall facility, along with

## 2022-23 Opportunities for Parental Involvement

poetry and essay contests Cadet Academy students participate in. Through the CAES Combined School Site Council (SSC), parents collaborate to approve the annual budget for Title I Part D funds and help develop the School Site Plan, LCAP and updating the Parental Involvement Plan. ParentSquare allows for individual communication between teachers and parents through emails and messaging options, as well as informing all parents of school and informational events. Furthermore, ParentSquare allows for communications to be translated into English and Spanish.

### C. Engagement

#### State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

### Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2019-20	School 2020-21	School 2021-22	District 2019-20	District 2020-21	District 2021-22	State 2019-20	State 2020-21	State 2021-22
Dropout Rate									
Graduation Rate									

## 2021-22 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2021-22 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at [www.cde.ca.gov/ds/ad/acgrinfo.asp](http://www.cde.ca.gov/ds/ad/acgrinfo.asp).

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students			
Female			
Male			
American Indian or Alaska Native			
Asian			
Black or African American			
Filipino			
Hispanic or Latino			
Native Hawaiian or Pacific Islander			
Two or More Races			
White			
English Learners			
Foster Youth			
Homeless			
Socioeconomically Disadvantaged			
Students Receiving Migrant Education Services			
Students with Disabilities			

## 2021-22 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

### C. Engagement

#### State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

## Suspensions and Expulsions

This table displays suspensions and expulsions data collected between July through February, partial school year due to the COVID-19 pandemic. The 2019-20 suspensions and expulsions rate data are not comparable to other year data because the 2019-20 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-20 school year compared to other school years.

Subject	School 2019-20	District 2019-20	State 2019-20
Suspensions			
Expulsions			

This table displays suspensions and expulsions data collected between July through June, each full school year respectively. Data collected during the 2020-21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
Suspensions						
Expulsions						

## 2021-22 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
American Indian or Alaska Native		
Asian		
Black or African American		
Filipino		
Hispanic or Latino		
Native Hawaiian or Pacific Islander		
Two or More Races		
White		
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students Receiving Migrant Education Services		
Students with Disabilities		

## 2022-23 School Safety Plan

The Safe Schools Plan is updated annually. During the school year, meetings are scheduled to review the plan to ensure its continued appropriateness and to make any necessary changes based upon recommendations. Members include administrators, teachers, school nurses, maintenance and operations staff, and parents. Contents of the Safe Schools Plan include, but are not limited to, the following: safe school strategies and programs, disaster and emergency response procedures, threat assessment protocol, school discipline procedures including suspension and expulsion recommendations, procedures for safe ingress and egress from school. A survey is provided to staff members in the spring. The analysis of the results assists the committee in the development of new goals and activities to promote a safe school environment. Drills are conducted regularly to practice emergency responses. Specific training includes Run, Hide, Fight to prepare staff for the appropriate response in the unlikely event of an active shooter. Updates to the plan including new goals, objectives and activities are reviewed with instructional staff. Safe Schools Plans are maintained at the sites and are approved by the Madera County Board of Education annually at the October 11, 2022, meeting.

## 2019-20 Secondary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

## 2020-21 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				



## 2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

## 2021-22 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

## 2021-22 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	

## 2020-21 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2020-21 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$19,480.58	\$12,617.08	\$6,863.51	\$79,313
District	N/A	N/A		
Percent Difference - School Site and District	N/A	N/A		10.6
State	N/A	N/A		
Percent Difference - School Site and State	N/A	N/A	-43.4	2.7

## 2021-22 Types of Services Funded

Endeavor/Voyager provides a variety of school/Ed. services for students, including direct instruction from credentialed teachers. Students also receive academic counseling from an academic counselor, social-emotional support from behavioral health counselors, guidance and leadership support from the site Program Director/Principal and Leadership Team. Additionally, students on IEPs receive support from an RSP teacher or speech pathologist as prescribed.

## 2020-21 Teacher and Administrative Salaries

This table displays the 2020-21 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary		
Mid-Range Teacher Salary		
Highest Teacher Salary		
Average Principal Salary (Elementary)		
Average Principal Salary (Middle)		
Average Principal Salary (High)		
Superintendent Salary		
Percent of Budget for Teacher Salaries		
Percent of Budget for Administrative Salaries		

## 2021-22 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

### Percent of Students in AP Courses

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

Subject	Number of AP Courses Offered
Computer Science	
English	
Fine and Performing Arts	
Foreign Language	
Mathematics	
Science	
Social Science	
<b>Total AP Courses Offered</b> Where there are student course enrollments of at least one student.	

## Professional Development

Madera County Superintendent of Schools (MCSOS) is committed to providing high quality staff development to its instructional staff including teachers, specialists, and instructional assistants. Eight full days were dedicated to professional development and instructional preparedness, and the remaining 8 days were the sum total of weekly professional development training conducted every Friday for 75 minutes. Specialists from MCSOS provided much of the professional development, which focused primarily on increasing student achievement in English Language Development to meet the needs of and Mathematics and English Learners. Another important component of professional development has teachers modeling research-based effective lessons to the rest of the staff. In addition, staff is encouraged to seek out professional development and conferences that address the most current research based instructional strategies especially for those students in alternative settings with low academic performance. For the 2022-23 school year, the LEA will partner with an outside educational agency to continue focusing on improved mathematics achievement.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2020-21	2021-22	2022-23
<b>Number of school days dedicated to Staff Development and Continuous Improvement</b>	12	16	16

# Pioneer Technical Center

## 2021-2022 School Accountability Report Card (Published During the 2022-2023 School Year)

8.3.2

### General Information about the School Accountability Report Card (SARC)

#### SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>

For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>

For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

#### Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

## 2022-23 School Contact Information

<b>School Name</b>	Pioneer Technical Center
<b>Street</b>	1665 E. Olive Avenue
<b>City, State, Zip</b>	Madera, CA, 93638
<b>Phone Number</b>	559-664-1600
<b>Principal</b>	Hugo Sanchez
<b>Email Address</b>	hsanchez@mcsos.org
<b>School Website</b>	www.mcsos.org
<b>County-District-School (CDS) Code</b>	20102072030229

## 2022-23 District Contact Information

<b>District Name</b>	Pioneer Technical Center - Madera and Chowchilla
<b>Phone Number</b>	(559) 673-6051
<b>Superintendent</b>	Dr. Cecilia Massetti
<b>Email Address</b>	cmassetti@mcsos.org
<b>District Website Address</b>	<a href="http://www.mcsos.org/">http://www.mcsos.org/</a>

## 2022-23 School Overview

### About Our School

Welcome to Pioneer Technical Center Charter High School! I am Scott Ellingson, PTC Principal. I am excited to join the PTC staff and be able to bring my passion for Career Technical Education and many years of educational experience to our site. We are continually looking for opportunities to expand our Career Technical Education (CTE) programs, while staying grounded to core education programs through our unique Independent Studies Program. Our program offers a smaller learning environment that maintains a lower student-to-teacher ratio not found in most other schools or districts. Our goal is to give all PTC students the opportunity to explore CTE options while earning their high school diploma and getting prepared for College and Career options.

At Pioneer Technical Center, our staff is committed to providing the best education possible in a school environment open to all students in grades 9-12. Our students have the opportunity to explore a variety of options including Core Content areas, Career Technical Education, enrichment-based field trips, sports competitions, problem-based learning, and character building activities and programs with community service opportunities. Our dedicated staff members provide exceptional educational experiences for the young people within Madera County and encourage and inspire students to follow their dreams and pursue college and career goals.

Each day at Pioneer Technical Center, innovative and relevant learning occurs both inside and outside the classroom. We are fortunate to have students that make us better educators and impress us with their accomplishments. We encourage you to be a part of our school community and participate in our many school committees and events scheduled throughout the year. Please come by Pioneer Technical Center anytime or contact me with any questions or inquiries.

Go Mustangs!

Hugo Sanchez  
Pioneer Technical Center  
1665 E. Olive Avenue  
Madera, CA 93638  
Phone: 559-662-6211

## 2022-23 School Overview

E-mail: [hsanchez@mcsos.org](mailto:hsanchez@mcsos.org)  
Principal's Comment:

Pioneer Technical Center (PTC) is a unique and innovative charter high school authorized by the Madera County Superintendent of Schools (MCSOS) and accredited by the Western Association of Schools and Colleges (WASC) that intentionally differs from the typical high school and many alternative schools. The standard classroom approach to education works well for most students and many excel on a traditional campus. However, there are a variety of reasons why the traditional approach is less effective for other students. Our goal is to provide all PTC students the opportunity to explore a variety of Core Content areas, Career Technical Education (CTE) program options, enrichment-based field trips, athletic competitions, problem-based learning, and visit character-building activities and programs with community service opportunities while earning their high school diploma and preparing them for College and Career options. We are continually looking for opportunities to expand our CTE programs, while staying grounded to core education programs through our unique Independent Studies Program. This program offers a smaller learning environment that maintains a lower student-to-teacher ratio not found in most other schools or districts, which allows for stronger connections and communication between staff, parents, and students. Our CTE programs provide additional motivation for students to stay focused on their academic classes. Our dedicated staff provides exceptional educational experiences for the young people within Madera County and encourage and inspire students to follow their dreams and pursue their college and career goals.

Our target student population includes students wanting a different academic experience, credit deficient and "high-risk" youth. Many PTC students have not been successful at comprehensive high schools for a variety of reasons, as most students enrolled at PTC are looking for an alternative to a comprehensive site, credit deficient and/or struggled on the Smarter Balanced Assessments of California (SBAC), expelled, or on a probationary status. Many of our students are kinesthetic learners and our vocational programs provide additional motivation for students to stay focused on their academic classes. Our program design incorporates both individualized instruction in the core academic courses and a choice of CTE programs approved by Fresno County Regional Occupational Program (ROP). Several factors have kept students from benefitting from elective courses and vocational classes at their home districts, so the opportunity to learn viable skills gives students a greater level of engagement. Many PTC students are looking to either enter the work force upon graduation or complete their graduation and continue to a college or university program.

Mission Statement: Pioneer Technical Center will provide all students of Madera County opportunities, experiences, and academic preparation needed to successfully contribute to the global community. Students of Pioneer Technical Center will achieve and demonstrate mastery of core academic subjects in addition to career technical education. Pioneer Technical Center will combine the support of parents, educators, and community resources to develop students with integrity and ambition.

## About this School

### 2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
-------------	--------------------

### 2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
---------------	-----------------------------

## **A. Conditions of Learning** **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

## 2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown						
<b>Total Teaching Positions</b>						

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown						
<b>Total Teaching Positions</b>						

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.



## Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers		
Misassignments		
Vacant Positions		
<b>Total Teachers Without Credentials and Misassignments</b>		

## Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver		
Local Assignment Options		
<b>Total Out-of-Field Teachers</b>		

## 2021-22 Class Assignments

Indicator	2020-21	2021-22
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)		
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)		

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

## 2022-23 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected		September 2022	
Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
<b>Reading/Language Arts</b>	All students at PTC have access to standards-based textbooks, additional resources and instructional materials. All students have a textbook in the core curriculum area and textbooks placed at the instructional site were adopted beginning the school year by the Madera County Superintendent of Schools with additional textbooks approved annually.	Yes	0.00 %
<b>Mathematics</b>	All students at PTC have access to standards-based textbooks, additional resources and instructional materials. All students have a textbook in the core curriculum area and textbooks placed at the instructional site were adopted	Yes	0.00 %

	beginning the school year by the Madera County Superintendent of Schools with additional textbooks approved annually.		
<b>Science</b>	All students at PTC have access to standards-based textbooks and additional resources and instructional materials. All students have a textbook in the core curriculum area and textbooks placed at the instructional site were adopted beginning the school year by the Madera County Superintendent of Schools with additional textbooks approved annually.	Yes	0.00 %
<b>History-Social Science</b>	All students at PTC have access to standards-based textbooks, additional resources and instructional materials. All students have a textbook in the core curriculum area and textbooks placed at the instructional site were adopted beginning the school year by the Madera County Superintendent of Schools with additional textbooks approved annually.	Yes	0.00 %
<b>Foreign Language</b>	All students at PTC have access to standards-based textbooks and additional resources and instructional materials. All students have a textbook in the core curriculum area and textbooks placed at the instructional site were adopted beginning the school year by the Madera County Superintendent of Schools with additional textbooks approved annually.	Yes	0.00 %
<b>Health</b>	All students at PTC have access to standards-based textbooks, additional resources and instructional materials. All students have a textbook in the core curriculum area and textbooks placed at the instructional site were adopted beginning the school year by the Madera County Superintendent of Schools with additional textbooks approved annually.	Yes	0.00 %
<b>Visual and Performing Arts</b>	All students at PTC have access to standards-based textbooks, additional resources and instructional materials. All students have a textbook in the core curriculum area and textbooks placed at the instructional site were adopted beginning the school year by the Madera County Superintendent of Schools with additional textbooks approved annually.	Yes	0.00 %
<b>Science Laboratory Equipment (grades 9-12)</b>	N/A		

## School Facility Conditions and Planned Improvements

All facilities, classrooms and equipment at PTC received a Facilities Inspection Tool (FIT) rating of Good for 2020-21.

**Year and month of the most recent FIT report**

October 2022

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	X			No repairs needed at this time.
<b>Interior:</b> Interior Surfaces	X			No repairs needed at this time.
<b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation	X			No repairs needed at this time.

## School Facility Conditions and Planned Improvements

<b>Electrical</b>	X		No repairs needed at this time.
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	X		No repairs needed at this time.
<b>Safety:</b> Fire Safety, Hazardous Materials	X		No repairs needed at this time.
<b>Structural:</b> Structural Damage, Roofs	X		No repairs needed at this time.
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	X		No repairs needed at this time.

## Overall Facility Rate

Exemplary	Good	Fair	Poor
X			

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
4. **College and Career Ready**  
The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

#### SARC Reporting in the 2020-2021 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

#### Options

Note that the CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

## Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

The 2020-21 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020-21 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020-21 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020-21 school year to other school years.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
<b>English Language Arts/Literacy</b> (grades 3-8 and 11)	N/A		N/A		N/A	
<b>Mathematics</b> (grades 3-8 and 11)	N/A		N/A		N/A	

## 2021-22 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

## 2021-22 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

## CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

For any 2020–21 data cells with N/T values indicate that this school did not test students using the CAASPP for Science.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
<b>Science</b> (grades 5, 8 and high school)						

## 2021-22 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
<b>All Students</b>					
<b>Female</b>					
<b>Male</b>					
<b>American Indian or Alaska Native</b>					
<b>Asian</b>					
<b>Black or African American</b>					
<b>Filipino</b>					
<b>Hispanic or Latino</b>					
<b>Native Hawaiian or Pacific Islander</b>					
<b>Two or More Races</b>					
<b>White</b>					
<b>English Learners</b>					
<b>Foster Youth</b>					
<b>Homeless</b>					
<b>Military</b>					
<b>Socioeconomically Disadvantaged</b>					
<b>Students Receiving Migrant Education Services</b>					
<b>Students with Disabilities</b>					



## 2021-22 Career Technical Education Programs

Pioneer Technical Center offers Construction, Welding and Child Development as Career Technical Education (CTE) courses. These courses follow all guidelines of the Fresno County Regional Occupational Programs (ROP) Career and Technical Education requirements. Each pathway has its own advisory committee made up of industry professionals that meet several times a year to discuss the program and current industry standards alignment. Through the CTE Pathways, students also participate in activities sponsored by Fresno County ROP/CTE, such as the Career Skills Challenge at the Career Tech Expo held at Chukchansi Park. Here, students from many mainstream and county schools, showcase their skills acquired from their classes. Our programs have demonstrated students' workforce preparedness by placing 1st, 2nd, or 3rd in the past several years in exterior construction and welding. Students in the construction trades have also worked installing solar panels on homes of low income families and made improvements on our campus and nearby schools. Several local industry leaders have observed our students at work and have offered them paid internships during the summer and permanent positions after graduation.

Students enrolled in the Child Development pathway assist in a community classroom at a local day care center operated by Madera County Superintendent of Schools. Additionally, students in this pathway gain valuable classroom experience through opportunities to assisting elementary school teachers in their classrooms at nearby elementary schools. These real-life opportunities are preparing students for employment immediately upon graduation from high school, another testament to the high quality of our CTE programs at PTC.

## 2021-22 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	

## Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
2021-22 Pupils Enrolled in Courses Required for UC/CSU Admission	
2020-21 Graduates Who Completed All Courses Required for UC/CSU Admission	

## B. Pupil Outcomes

### State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

#### 2021-22 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. Due to changes to the 2021-22 PFT administration, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
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## C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

#### 2022-23 Opportunities for Parental Involvement

At Pioneer Technical Center, we believe that parental involvement is an essential component in a every student's education. The greater the parental involvement in the student's education, the greater the likelihood that the student will be successful in school and after graduation. Each year, PTC hosts a Back to School and Open House Day with extended hours during the day to create more opportunities for parents and guardians to meet their teachers and Leadership team members. Surveys are collected from all parents to gather data to better guide decision making in targeted program improvements. Additionally, parents are invited to participate on the CAES shared School Site Council (SSC) and English Language Advisory Committee (ELAC) where they can contribute to establishing policies, supporting budget decisions and allocation of resources to increase student achievement. Parents are also urged to participate in stakeholder meetings to update the Local Control Accountability Plan (LCAP). PTC hosts quarterly awards assemblies, graduation ceremonies and several athletic events throughout the year; allowing parents to support their children and contribute to a positive and productive school culture and community.

## C. Engagement

### State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

## Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2019-20	School 2020-21	School 2021-22	District 2019-20	District 2020-21	District 2021-22	State 2019-20	State 2020-21	State 2021-22
Dropout Rate									
Graduation Rate									

## 2021-22 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2021-22 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at [www.cde.ca.gov/ds/ad/acgrinfo.asp](http://www.cde.ca.gov/ds/ad/acgrinfo.asp).

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students			
Female			
Male			
American Indian or Alaska Native			
Asian			
Black or African American			
Filipino			
Hispanic or Latino			
Native Hawaiian or Pacific Islander			
Two or More Races			
White			
English Learners			
Foster Youth			
Homeless			
Socioeconomically Disadvantaged			
Students Receiving Migrant Education Services			
Students with Disabilities			

## 2021-22 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

### C. Engagement

#### State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

## Suspensions and Expulsions

This table displays suspensions and expulsions data collected between July through February, partial school year due to the COVID-19 pandemic. The 2019-20 suspensions and expulsions rate data are not comparable to other year data because the 2019-20 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-20 school year compared to other school years.

Subject	School 2019-20	District 2019-20	State 2019-20
Suspensions			
Expulsions			

This table displays suspensions and expulsions data collected between July through June, each full school year respectively. Data collected during the 2020-21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
Suspensions						
Expulsions						

## 2021-22 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
American Indian or Alaska Native		
Asian		
Black or African American		
Filipino		
Hispanic or Latino		
Native Hawaiian or Pacific Islander		
Two or More Races		
White		
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students Receiving Migrant Education Services		
Students with Disabilities		

## 2022-23 School Safety Plan

The Safe Schools Plan is updated annually. During the school year, meetings are scheduled to review the plan to ensure its continued appropriateness and to make any necessary changes based upon recommendations. Members include administrators, teachers, school nurses, maintenance and operations staff, and parents. Contents of the Safe Schools Plan include, but are not limited to, the following: safe school strategies and programs, disaster and emergency response procedures, threat assessment protocol, school discipline procedures including suspension and expulsion recommendations, procedures for safe ingress and egress from school. A survey is provided to staff members in the spring. The analysis of the results assists the committee in the development of new goals and activities to promote a safe school environment. Drills are conducted regularly to practice emergency responses. Specific training includes Run, Hide, Fight to prepare staff for the appropriate response in the unlikely event of an active shooter. Updates to the plan including new goals, objectives and activities are reviewed with instructional staff. Safe Schools Plans are maintained at the sites and are approved by the Madera County Board of Education annually at the October 11, 2022, meeting.

## 2019-20 Secondary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

## 2020-21 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

## 2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

## 2021-22 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

## 2021-22 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	

## 2020-21 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2020-21 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$14,307.55	\$5,985.91	\$8321.64	\$73,237
District	N/A	N/A	\$	
Percent Difference - School Site and District	N/A	N/A		-0.6
State	N/A	N/A		
Percent Difference - School Site and State	N/A	N/A	1.1	-8.5

## 2021-22 Types of Services Funded

Pioneer Technical Center provides a variety of scholastic/educational services for students. These include direct instruction from credentialed teachers, academic counseling from an assigned counselor, social-emotional support from a school psychologist, guidance and leadership support from the site principal and leadership team and Tier 2 and 3 leveled support with an RSP and SDC teacher on site.

## 2020-21 Teacher and Administrative Salaries

This table displays the 2020-21 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary		
Mid-Range Teacher Salary		
Highest Teacher Salary		
Average Principal Salary (Elementary)		
Average Principal Salary (Middle)		
Average Principal Salary (High)		
Superintendent Salary		
Percent of Budget for Teacher Salaries		
Percent of Budget for Administrative Salaries		



## 2021-22 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

### Percent of Students in AP Courses

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

Subject	Number of AP Courses Offered
Computer Science	
English	
Fine and Performing Arts	
Foreign Language	
Mathematics	
Science	
Social Science	
<b>Total AP Courses Offered</b> Where there are student course enrollments of at least one student.	

## Professional Development

Madera County Superintendent of Schools (MCSOS) is committed to providing high quality staff development to its instructional staff including teachers, specialists, and instructional assistants. Eight full days were dedicated to professional development and instructional preparedness, and the remaining 8 days were the sum total of weekly professional development training conducted every Friday for 75 minutes. Specialists from MCSOS provided much of the professional development, which focused primarily on increasing student achievement in English Language Development to meet the needs of and Mathematics and English Learners. Another important component of professional development has teachers modeling research-based effective lessons to the rest of the staff. In addition, staff is encouraged to seek out professional development and conferences that address the most current research based instructional strategies especially for those students in alternative settings with low academic performance. For the 2022-23 school year, the LEA will partner with an outside educational agency to continue focusing on improved mathematics achievement.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2020-21	2021-22	2022-23
<b>Number of school days dedicated to Staff Development and Continuous Improvement</b>	12	16	16

## 2021-2022 School Accountability Report Card (Published During the 2022-2023 School Year)

### General Information about the School Accountability Report Card (SARC)

#### SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>

For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>

For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

#### Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

## 2022-23 School Contact Information

<b>School Name</b>	Madera County Independent Academy
<b>Street</b>	1635 E. Olive Avenue
<b>City, State, Zip</b>	Madera, CA, 93638
<b>Phone Number</b>	559-662-6211
<b>Principal</b>	Hugo Sanchez
<b>Email Address</b>	hsanchez@mcsos.org
<b>School Website</b>	<a href="http://www.mcsos.org/">http://www.mcsos.org/</a>
<b>County-District-School (CDS) Code</b>	20102070117184

## 2022-23 District Contact Information

<b>District Name</b>	Madera County Independent Academy - MCIA
<b>Phone Number</b>	(559) 673-6051
<b>Superintendent</b>	Cecilia Massetti
<b>Email Address</b>	cmassetti@mcsos.org
<b>District Website Address</b>	<a href="http://www.mcsos.org/">http://www.mcsos.org/</a>

## 2022-23 School Overview

Welcome Cheetahs and Parents:

Madera County Independent Academy welcomes all of you to the 2022-2023 school year. MCIA students, family and staff endured some unforeseen challenges last year, but it was great to see everyone working together to ensure students felt safe and continued to grow academically. Some important lessons learned from last year are the need to continue building strong relationships with all families and community members, as well as providing access to technology to all students. MCIA values all students, and students working regularly with technology will lead to greater academic success. MCIA wants to assure all students and families that the entire MCIA staff has worked diligently to prepare for this school year, and everyone at MCIA is excited to have you as part of the Cheetah Family.

MCIA will continue providing a challenging curriculum, social emotional support, and external learning opportunities for all students both in groups, and individually. MCIA encourages all of you, students and parents, to communicate any ideas to make MCIA a better school. Field trips and other school activities will extend learning beyond the classroom, and these rewarding opportunities are available for all students. Additionally, MCIA invites all parents to join advisory groups or committees, such as SSC ELAC, and DELAC, which allow for valuable input and contribute to the best learning opportunities for your child.

Thank you for entrusting the MCIA staff with your child. This school year will fly by, and soon it will be time to decide which school to attend next year. Although MCIA would like for your child to stay with this program, our goal is to ensure all students are successful at any school they will attend. Meanwhile, there will be many fun and engaging opportunities to learn in a safe learning environment. If there is anything MCIA staff can do to support your child's academic success, please share your ideas.

The instructional method at Madera County Independent Academy (MCIA) will emphasize the whole child and frame its academic components with individualized lessons, allowing each child's full potential to unfold. The goal of the MCIA staff is to broaden the educational choices and opportunities for students and families who live in Madera County and adjacent counties. MCIA will accept applications for enrollment from any student qualified by the State Charter School Law. The targeted student population consists of educationally disadvantaged students of grades kindergarten through grade eight. Students who attend Madera County Independent Academy come in search of an alternative educational model and benefit from one-to-one instruction, as well as small cohort instruction to provide opportunities for greater flexibility and individualized instruction. The

## 2022-23 School Overview

goal for every student is to develop the academic and social skills to be successful in any educational setting.

Regards,

Hugo Sánchez  
Program Director

Mission:

The mission of the Madera County Independent Academy (MCIA) staff is to broaden the educational choices and opportunities for students and families who live in Madera County and surrounding areas. The instructional method will emphasize the whole child and frame its academic components within an artistic, creative, and imaginative context allowing each child's full potential to unfold.

Vision:

The vision of the MCIA staff is for all students to be self-motivated, competent, life-long learners, to improve employability of youth by high school completion, and to encourage post-secondary education.

Schoolwide Learner Outcomes (SLO's)

Our three Schoolwide Learner Outcomes accurately reflect a wide range of view points.

Our students:

- are proficient thinkers, who can transfer skills to new situations, using logical reasoning to make decisions in their own life, and communicate effectively in a variety of situations.
- exhibit motivation, discipline, respect, compassion, and a connection to their community in order to promote life-long learning and life improvement.
- feel a connection to their school and a commitment to enhancing their school learning experience.

## About this School

### 2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
-------------	--------------------

### 2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
---------------	-----------------------------

## A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

## 2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown						
<b>Total Teaching Positions</b>						

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown						
<b>Total Teaching Positions</b>						

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers		
Misassignments		
Vacant Positions		
<b>Total Teachers Without Credentials and Misassignments</b>		

## Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver		
Local Assignment Options		
<b>Total Out-of-Field Teachers</b>		

## 2021-22 Class Assignments

Indicator	2020-21	2021-22
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)		
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)		

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

## 2022-23 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected		September 2021	
Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
<b>Reading/Language Arts</b>	All students have access to current, standards based textbooks and other instructional materials. All students have a textbook in the core curriculum. All textbooks placed at this educational site were adopted beginning the 2021-2022 school year by the Madera County Board of Education with additional textbooks approved annually.	Yes	0.00 %
<b>Mathematics</b>	All students have access to current, standards based textbooks and other instructional materials. All students have a textbook in the core curriculum. All textbooks placed at this educational site were adopted beginning the 2021-2022	Yes	0.00 %

	school year by the Madera County Board of Education with additional textbooks approved annually.		
<b>Science</b>	All students have access to current, standards based textbooks and other instructional materials. All students have a textbook in the core curriculum. All textbooks placed at this educational site were adopted beginning the 2021-2022 school year by the Madera County Board of Education with additional textbooks approved annually.	Yes	0.00 %
<b>History-Social Science</b>	All students have access to current, standards based textbooks and other instructional materials. All students have a textbook in the core curriculum. All textbooks placed at this educational site were adopted beginning the 2021-2022 school year by the Madera County Board of Education with additional textbooks approved annually.	Yes	0.00 %
<b>Foreign Language</b>	N/A		
<b>Health</b>	N/A		
<b>Visual and Performing Arts</b>	N/A		
<b>Science Laboratory Equipment (grades 9-12)</b>	N/A		

## School Facility Conditions and Planned Improvements

Madera County Independent Academy moved to their current location six years ago, and is using about 8,000 sq ft of the 12,500 sq ft building. The size of the building allows for access to academic counseling services, student technology pods, along with areas for individual appointments with students and teachers, as well as classroom settings. There is a conference room on-site that allows for professional development opportunities for teachers and other staff. The facility is clean, safe, and allows for growth of our dynamic program. MCSOS Maintenance and Facilities staff ensures daily cleaning and sanitation, as well as resolving items requiring repairs.

**Year and month of the most recent FIT report**

October 2022

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	X			No repairs needed at this time.
<b>Interior:</b> Interior Surfaces	X			No repairs needed at this time.
<b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation	X			No repairs needed at this time.
<b>Electrical</b>	X			No repairs needed at this time.
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	X			No repairs needed at this time.
<b>Safety:</b> Fire Safety, Hazardous Materials	X			No repairs needed at this time.
<b>Structural:</b> Structural Damage, Roofs	X			No repairs needed at this time.
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	X			No repairs needed at this time.

**Overall Facility Rate**

Exemplary	Good	Fair	Poor
	X		



### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
4. **College and Career Ready**  
The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

#### SARC Reporting in the 2020-2021 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

#### Options

Note that the CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

## Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

The 2020-21 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020-21 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020-21 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020-21 school year to other school years.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
<b>English Language Arts/Literacy</b> (grades 3-8 and 11)	N/A		N/A		N/A	
<b>Mathematics</b> (grades 3-8 and 11)	N/A		N/A		N/A	

## 2021-22 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

## 2021-22 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

## CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

For any 2020–21 data cells with N/T values indicate that this school did not test students using the CAASPP for Science.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
<b>Science</b> (grades 5, 8 and high school)						

## 2021-22 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
<b>All Students</b>					
<b>Female</b>					
<b>Male</b>					
<b>American Indian or Alaska Native</b>					
<b>Asian</b>					
<b>Black or African American</b>					
<b>Filipino</b>					
<b>Hispanic or Latino</b>					
<b>Native Hawaiian or Pacific Islander</b>					
<b>Two or More Races</b>					
<b>White</b>					
<b>English Learners</b>					
<b>Foster Youth</b>					
<b>Homeless</b>					
<b>Military</b>					
<b>Socioeconomically Disadvantaged</b>					
<b>Students Receiving Migrant Education Services</b>					
<b>Students with Disabilities</b>					

## B. Pupil Outcomes

### State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

#### 2021-22 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. Due to changes to the 2021-22 PFT administration, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
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## C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

#### 2022-23 Opportunities for Parental Involvement

Madera County Independent Academy views and values parental involvement as an essential component to every student's education. The greater the parental involvement in the student's education, the greater the likelihood that the student will be successful in school and after graduation. Every year, MCIA hosts Parent-Teacher Conferences and Family Appreciation Days with extended hours during the day to create more opportunities for parents and guardians to meet with their child's teacher and Leadership team members. Surveys (English or Spanish) are collected from all parents to gather data to better guide decision making in targeted program improvements. Additionally, parents are invited to participate on the CAES shared School Site Council (SSC), where they can contribute to establishing policies, supporting budget decisions and allocation of resources to increase student achievement. Parents are also urged to participate in stakeholder meetings to update the Local Control Accountability Plan (LCAP). MCIA hosts student of the month recognition events monthly, promotion ceremonies, and family appreciation weeks; allowing parents to support their children and contribute to a positive and productive school culture and community. To increase parent participation, MCIA uses ParentSquare to inform parents of school and community events and to share information relevant to their children.

## 2021-22 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

### C. Engagement

#### State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

## Suspensions and Expulsions

This table displays suspensions and expulsions data collected between July through February, partial school year due to the COVID-19 pandemic. The 2019-20 suspensions and expulsions rate data are not comparable to other year data because the 2019-20 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-20 school year compared to other school years.

Subject	School 2019-20	District 2019-20	State 2019-20
Suspensions			
Expulsions			

This table displays suspensions and expulsions data collected between July through June, each full school year respectively. Data collected during the 2020-21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
Suspensions						
Expulsions						

## 2021-22 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
American Indian or Alaska Native		
Asian		
Black or African American		
Filipino		
Hispanic or Latino		
Native Hawaiian or Pacific Islander		
Two or More Races		
White		
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students Receiving Migrant Education Services		
Students with Disabilities		



## 2022-23 School Safety Plan

The Safe Schools Plan is updated annually. During the school year, meetings are scheduled to review the plan to ensure its continued appropriateness and to make any necessary changes based upon recommendations. Members include administrators, teachers, school nurses, maintenance and operations staff, and parents. Contents of the Safe Schools Plan include, but are not limited to, the following: safe school strategies and programs, disaster and emergency response procedures, threat assessment protocol, school discipline procedures including suspension and expulsion recommendations, procedures for safe ingress and egress from school. A survey is provided to staff members in the spring. The analysis of the results assists the committee in the development of new goals and activities to promote a safe school environment. Drills are conducted regularly to practice emergency responses. Specific trainings include Run, Hide, Fight to prepare staff for the appropriate response in the unlikely event of an active shooter. Updates to the plan including new goals, objectives and activities are reviewed with instructional staff. Safe Schools Plans are maintained at the sites and are approved by the Madera County Board of Education annually at the October 11, 2022, meeting.

## D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

## 2019-20 Elementary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

## 2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

## 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

## 2021-22 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

## 2021-22 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	

## 2020-21 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2020-21 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$14,553.69	\$6,223.35	\$8,597.67	\$74,374
District	N/A	N/A		
Percent Difference - School Site and District	N/A	N/A		-5.0
State	N/A	N/A		
Percent Difference - School Site and State	N/A	N/A	-199.5	-12.8

## 2021-22 Types of Services Funded

Madera County Independent Academy provides a variety of school/Ed. services for students, including direct instruction from credentialed teachers. Students also receive academic counseling from an academic counselor, social-emotional support from a School Psychologist, Guidance and Leadership support from the Program Director and Leadership Team. Additionally, students on IEPs receive support from an RSP teacher or speech pathologist as prescribed.

## 2020-21 Teacher and Administrative Salaries

This table displays the 2020-21 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary		
Mid-Range Teacher Salary		
Highest Teacher Salary		
Average Principal Salary (Elementary)		
Average Principal Salary (Middle)		
Average Principal Salary (High)		
Superintendent Salary		
Percent of Budget for Teacher Salaries		
Percent of Budget for Administrative Salaries		

## Professional Development

Madera County Superintendent of Schools (MCSOS) is committed to providing high quality staff development to its instructional staff including teachers, specialists, and instructional assistants. Eight full days were dedicated to professional development and instructional preparedness, and the remaining 8 days were the sum total of weekly professional development training conducted every Friday for 75 minutes. Specialists from MCSOS provided much of the professional development, which focused primarily on increasing student achievement in English Language Development to meet the needs of and Mathematics and English Learners. Another important component of professional development has teachers modeling research-based effective lessons to the rest of the staff. In addition, staff is encouraged to seek out professional development and conferences that address the most current research based instructional strategies especially for those students in alternative settings with low academic performance. For the 2022-23 school year, the LEA will partner with an outside educational agency to continue focusing on improved mathematics achievement.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2020-21	2021-22	2022-23
Number of school days dedicated to Staff Development and Continuous Improvement	12	16	16

# Gould Educational Center

## 2021-2022 School Accountability Report Card (Published During the 2022-2023 School Year)

8.3.4

### General Information about the School Accountability Report Card (SARC)

#### SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>

For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>

For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

#### Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

## 2022-23 School Contact Information

<b>School Name</b>	Gould Educational Center
<b>Street</b>	117 West Dunham
<b>City, State, Zip</b>	Madera, Ca, 93637-5468
<b>Phone Number</b>	559-674-0915
<b>Principal</b>	Ms. Tanya Hill, Program Director
<b>Email Address</b>	<a href="mailto:thill@mcsos.org">thill@mcsos.org</a>
<b>School Website</b>	<a href="http://mcsos.org">http://mcsos.org</a>
<b>County-District-School (CDS) Code</b>	20102076077200

## 2022-23 District Contact Information

<b>District Name</b>	Madera County Superintendent of Schools
<b>Phone Number</b>	559-673-6051
<b>Superintendent</b>	Dr. Cecilia Massetti
<b>Email Address</b>	<a href="http://mcsos.org">http://mcsos.org</a>
<b>District Website Address</b>	<a href="mailto:cmassetti@mcsos.org">cmassetti@mcsos.org</a>

## 2022-23 School Overview

The mission of the Madera County Superintendent of Schools (MCSOS) is to identify and provide programs, services and resources for the benefit of students, families, school districts, agencies and the community. The Madera County Superintendent of Schools provides special education services through regionalized programs to identified students with special needs throughout Madera county. Infants and toddlers, ages zero to three, with identified special needs or who are considered at risk for delays are served through the Early Start Program. Services are provided in the home environment with parents as instructional partners. Students aged three to twenty-two with severe disabilities, significant emotional and behavioral needs, or who are deaf/hard of hearing are served in Special Day Classes (SDC) at various locations including regular education school sites and a center based educational site. Curriculum and instruction is focused on the individual needs of students with an emphasis on functional life skills based upon adopted standards. Achievement for the majority of the students is measured by the California Alternate Assessment (CAA) as well as the attainment of individual goals and objectives, progress in a curriculum specifically developed for students with significant disabilities, and the Student Annual Needs Determination Inventory (SANDI). Students often receive additional designated instructional or related services such as speech/language therapy, occupational therapy, deaf/hard of hearing services, services for the visually impaired, including Braille transcription, orientation and mobility services, specialized health care, behavioral intervention services, and adapted physical education. All staff is committed to assisting students in meeting their maximum potential.

## About this School

### 2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
-------------	--------------------

## 2022-23 Student Enrollment by Student Group

Student Group

Percent of Total Enrollment

### A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

## 2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown						
<b>Total Teaching Positions</b>						

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown						
<b>Total Teaching Positions</b>						

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.



## Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers		
Misassignments		
Vacant Positions		
<b>Total Teachers Without Credentials and Misassignments</b>		

## Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver		
Local Assignment Options		
<b>Total Out-of-Field Teachers</b>		

## 2021-22 Class Assignments

Indicator	2020-21	2021-22
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)		
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)		

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

## 2022-23 Quality, Currency, Availability of Textbooks and Other Instructional Materials

The majority of the students participate in a functional skills curriculum. All students with moderate/severe disabilities have access to the Unique curriculum, which was developed specifically for students with significant disabilities and is based upon adopted state standards. Other students have access to current, standards-based, board adopted textbooks and other instructional materials. Purchased textbooks and materials are the same as those adopted and used by the districts at the integrates sites where special day classes operated by Madera County Superintendent of Schools (MCSOS) are located. Students are then able to gain access to the general education curriculum with their typically developing peers.

**Year and month in which the data were collected** September 2022

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
<b>Reading/Language Arts</b>	The majority of the students participate in a functional skills curriculum. All students with moderate/severe disabilities have access to the Unique curriculum, which was developed specifically for students with significant disabilities and is	Yes	0%

	based upon adopted state standards. Other students have access to current, standards-based, board adopted textbooks and other instructional materials. Purchased textbooks and materials are the same as those adopted and used by the districts at the integrates sites where special day classes operated by Madera County Superintendent of Schools (MCSOS) are located. Students are then able to gain access to the general education curriculum with their typically developing peers.		
<b>Mathematics</b>	The majority of the students participate in a functional skills curriculum. All students with moderate/severe disabilities have access to the Unique curriculum, which was developed specifically for students with significant disabilities and is based upon adopted state standards. Other students have access to current, standards-based, board adopted textbooks and other instructional materials. Purchased textbooks and materials are the same as those adopted and used by the districts at the integrates sites where special day classes operated by Madera County Superintendent of Schools (MCSOS) are located. Students are then able to gain access to the general education curriculum with their typically developing peers.	Yes	0%
<b>Science</b>	The majority of the students participate in a functional skills curriculum. All students with moderate/severe disabilities have access to the Unique curriculum, which was developed specifically for students with significant disabilities and is based upon adopted state standards. Other students have access to current, standards-based, board adopted textbooks and other instructional materials. Purchased textbooks and materials are the same as those adopted and used by the districts at the integrates sites where special day classes operated by Madera County Superintendent of Schools (MCSOS) are located. Students are then able to gain access to the general education curriculum with their typically developing peers.	Yes	0%
<b>History-Social Science</b>	The majority of the students participate in a functional skills curriculum. All students with moderate/severe disabilities have access to the Unique curriculum, which was developed specifically for students with significant disabilities and is based upon adopted state standards. Other students have access to current, standards-based, board adopted textbooks and other instructional materials. Purchased textbooks and materials are the same as those adopted and used by the districts at the integrates sites where special day classes operated by Madera County Superintendent of Schools (MCSOS) are located. Students are then able to gain access to the general education curriculum with their typically developing peers.	Yes	0%
<b>Foreign Language</b>	The majority of the students participate in a functional skills curriculum. All students with moderate/severe disabilities have access to the Unique curriculum, which was developed specifically for students with significant disabilities and is based upon adopted state standards. Other students have access to current, standards-based, board adopted textbooks and other instructional materials. Purchased textbooks and materials are the same as those adopted and used by the districts at the integrates sites where special day classes operated by Madera County Superintendent of Schools (MCSOS) are located. Students are then able to gain access	Yes	0%

	to the general education curriculum with their typically developing peers.		
<b>Health</b>	The majority of the students participate in a functional skills curriculum. All students with moderate/severe disabilities have access to the Unique curriculum, which was developed specifically for students with significant disabilities and is based upon adopted state standards. Other students have access to current, standards-based, board adopted textbooks and other instructional materials. Purchased textbooks and materials are the same as those adopted and used by the districts at the integrates sites where special day classes operated by Madera County Superintendent of Schools (MCSOS) are located. Students are then able to gain access to the general education curriculum with their typically developing peers.	Yes	0%
<b>Visual and Performing Arts</b>	The majority of the students participate in a functional skills curriculum. All students with moderate/severe disabilities have access to the Unique curriculum, which was developed specifically for students with significant disabilities and is based upon adopted state standards. Other students have access to current, standards-based, board adopted textbooks and other instructional materials. Purchased textbooks and materials are the same as those adopted and used by the districts at the integrates sites where special day classes operated by Madera County Superintendent of Schools (MCSOS) are located. Students are then able to gain access to the general education curriculum with their typically developing peers.	Yes	0%
<b>Science Laboratory Equipment (grades 9-12)</b>	NA		0%

## School Facility Conditions and Planned Improvements

The special education sites and classrooms for the Madera County Superintendent of Schools (MCSOS) are inspected for the safety and needed repairs on a consistent basis and no less than one time per year. MCSOS employees such as administration, instructional staff, and operations/maintenance staff who have been trained in the Williams procedures participate in the inspection. The majority of the sites are in good condition. A process is in place where needed repairs are made known to the operations/maintenance staff so that repairs/replacements are completed in a timely manner. Classrooms are routinely cleaned and any deep cleaning occurs during extended school breaks. Grounds are consistently landscaped and playground equipment is inspected for safety. A large storage facility at the Gould Educational Center is utilized to house equipment necessary to meet the needs for students with significant cognitive and physical needs. Cameras have been secured at various school sites as well as on MCSOS buses to ensure student and staff safety. MCSOS has also had child alert alarms installed on all buses and any repairs that are needed are addressed with bus vendors. In an effort to address the COVID-19 Pandemic, staff have attended additional training on sanitization and fogging and additional sanitizing protocols in all spaces such as classroom, high touch areas, playgrounds, etc. occur regularly.

**Year and month of the most recent FIT report**

July 2022

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	X			All filters were upgraded to MERV-13 and are changed every three months. All classrooms have been equipped with air purifiers.
<b>Interior:</b> Interior Surfaces	X			Painting was done at Yosemite High School and Coarsegold Elementary School. Rooms 11-15 were also painted at Gould

## School Facility Conditions and Planned Improvements

			<p>Educational Center. Paint touch ups are also made as needed on walls and doors.</p>
<p><b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation</p>	X		<p>School sites are inspected weekly to ensure that cleanliness standards are met. In an effort to address the COVID-19 Pandemic staff have attended additional trainings on sanitization and have been instructed to do weekly fogging, or as needed/requested. Additional sanitizing protocols are in place for all spaces such as classrooms, high touch areas, and playgrounds, etc.</p>
<p><b>Electrical</b></p>	X		<p>No issues, maintenance as needed.</p>
<p><b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains</p>	X		<p>All systems are good. All aerators were replaced at all sites and fixtures are changed on an as needed basis.</p>
<p><b>Safety:</b> Fire Safety, Hazardous Materials</p>	X		<p>Regular inspections are conducted and corrections are made as needed.</p>
<p><b>Structural:</b> Structural Damage, Roofs</p>	X		<p>Coarsegold Elementary School and Yosemite High had siting repairs made and painting was done.</p>
<p><b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences</p>	X		<p>The playground equipment project at Gould Educational Center was started at the end of the 2012/2022 school year and was completed in August of 2022. The entire play structure was replaced and a new pour in place surface was installed with and overhead shade structure. Phase two of the Coarsegold playground project was completed.</p>

## Overall Facility Rate

Exemplary	Good	Fair	Poor
X			

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
4. **College and Career Ready**  
The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

#### SARC Reporting in the 2020-2021 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

#### Options

Note that the CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

## Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

The 2020-21 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020-21 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020-21 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020-21 school year to other school years.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
<b>English Language Arts/Literacy</b> (grades 3-8 and 11)	N/A		N/A		N/A	
<b>Mathematics</b> (grades 3-8 and 11)	N/A		N/A		N/A	

## 2021-22 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

## 2021-22 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					



## CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

For any 2020–21 data cells with N/T values indicate that this school did not test students using the CAASPP for Science.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
<b>Science</b> (grades 5, 8 and high school)						

## 2021-22 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
<b>All Students</b>					
<b>Female</b>					
<b>Male</b>					
<b>American Indian or Alaska Native</b>					
<b>Asian</b>					
<b>Black or African American</b>					
<b>Filipino</b>					
<b>Hispanic or Latino</b>					
<b>Native Hawaiian or Pacific Islander</b>					
<b>Two or More Races</b>					
<b>White</b>					
<b>English Learners</b>					
<b>Foster Youth</b>					
<b>Homeless</b>					
<b>Military</b>					
<b>Socioeconomically Disadvantaged</b>					
<b>Students Receiving Migrant Education Services</b>					
<b>Students with Disabilities</b>					

## 2021-22 Career Technical Education Programs

Students attending the regional Special Day Classes (SDC) operated by the Madera County Superintendent of Schools (MCSOS) begin to plan for their transition to adulthood beginning at the age of 14. Instruction is provided to prepare these students with the most significant cognitive disabilities to become as independent as possible focusing on functional living skills and skills that could lead to future employment in the students' areas of interest. Goals and objectives on the students' Individual Education Plan (IEP) and in their individual Transition Plans specifically address the acquisition of these necessary skills.

## 2021-22 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	

## Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
2021-22 Pupils Enrolled in Courses Required for UC/CSU Admission	
2020-21 Graduates Who Completed All Courses Required for UC/CSU Admission	

## B. Pupil Outcomes

### State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

## 2021-22 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. Due to changes to the 2021-22 PFT administration, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility

## C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

## 2022-23 Opportunities for Parental Involvement

Parent are an integral part of their child's education. They are viewed as valuable members of the individual Education Plan (IEP) team assisting in the determination of appropriate programs and services as well as helping in the development of specific goals and objectives for the instruction of their child. As partners in the educational process, parents provide additional opportunities to their children to practice learned skills. Parents are invited to participate in school activities and to volunteer in their child's classroom. Parents are encouraged to provide input into the decision-making process for local plans and

## 2022-23 Opportunities for Parental Involvement

instructional practices. Parents are also encouraged to participate in trainings provided by the Madera/Mariposa Special Education Local Plan Area (SELPA) and Madera County Superintendent of Schools. Parents are given the opportunity to participate on committees and to attend stakeholders' meetings to provide input into the development or any necessary revisions to the Local Control Accountability Plan (LCAP). The Gould Educational Center also has an active School Site Council.

### C. Engagement

#### State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

### Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2019-20	School 2020-21	School 2021-22	District 2019-20	District 2020-21	District 2021-22	State 2019-20	State 2020-21	State 2021-22
Dropout Rate									
Graduation Rate									

## 2021-22 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2021-22 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at [www.cde.ca.gov/ds/ad/acgrinfo.asp](http://www.cde.ca.gov/ds/ad/acgrinfo.asp).

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students			
Female			
Male			
American Indian or Alaska Native			
Asian			
Black or African American			
Filipino			
Hispanic or Latino			
Native Hawaiian or Pacific Islander			
Two or More Races			
White			
English Learners			
Foster Youth			
Homeless			
Socioeconomically Disadvantaged			
Students Receiving Migrant Education Services			
Students with Disabilities			

## 2021-22 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

### C. Engagement

#### State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

## Suspensions and Expulsions

This table displays suspensions and expulsions data collected between July through February, partial school year due to the COVID-19 pandemic. The 2019-20 suspensions and expulsions rate data are not comparable to other year data because the 2019-20 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-20 school year compared to other school years.

Subject	School 2019-20	District 2019-20	State 2019-20
Suspensions			
Expulsions			

This table displays suspensions and expulsions data collected between July through June, each full school year respectively. Data collected during the 2020-21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
Suspensions						
Expulsions						

## 2021-22 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
American Indian or Alaska Native		
Asian		
Black or African American		
Filipino		
Hispanic or Latino		
Native Hawaiian or Pacific Islander		
Two or More Races		
White		
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students Receiving Migrant Education Services		
Students with Disabilities		

## 2022-23 School Safety Plan

The Safe Schools Plan is updated annually. During the school year, meetings are scheduled to review the plan to ensure its continued appropriateness and to make necessary changes based upon recommendations. Members include administrators, teachers, school nurses, maintenance and operations staff, and parents. Contents of the Safe Schools Plan include, but are not limited to, the following: safe school strategies and programs, disaster and emergency response procedures, threat assessment protocol, school discipline procedures including suspensions and expulsion recommendations, procedures for safe ingress and egress from school. A survey is provided to staff members in the spring. The analysis of the results assists the committee in the development of new goals and activities to promote a safe school environment. Drills are conducted regularly to practice emergency responses. Specific trainings include Run, Hide, Fight to prepare staff for the appropriate response in the unlikely event of an active shooter. Safe Schools Plans are maintained at the sites and are approved by the Madera County Board of Education annually at the October meeting. Updates to the plan including new goals, objectives and activities are reviewed annually and modified as needed by a committee that includes staff from all divisions of the Madera County Superintendent of Schools. The plan was last reviewed, updated and discussed with parents and school faculty in the months of August and September in 2022.

## D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

## 2019-20 Elementary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

## 2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

## 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

## 2019-20 Secondary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				



## 2020-21 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

## 2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

## 2021-22 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

## 2021-22 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	

## 2020-21 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2020-21 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$41,119.83	\$41,039.93	\$79.90	\$68,829.72
District	N/A	N/A	\$11,830.00	
Percent Difference - School Site and District	N/A	N/A	-197.3	
State	N/A	N/A		
Percent Difference - School Site and State	N/A	N/A	-195.6	-20.2

## 2021-22 Types of Services Funded

The special education programs for the Madera County Superintendent of Schools (MCSOS) are supported by designated/restricted federal, state and local special education funds. Other categorical funding sources may include, but are not limited to: Special Education Staff Development offered through the SELPA, Workability I, Title II, and Lottery Funds for instructional materials and special education assessment materials, Low Incidence, and Medi-Cal billing. These monies are used to support professional development for instructional staff and administrators, purchasing of textbooks, student work experience and specialized student instruction. Support services to special education students served in programs operated by MCSOS include speech/language therapy, adapted physical education, orientation and mobility, occupational therapy, behavior intervention services, deaf/hard of hearing services, specialized health care services, services for the visually impaired including Braille transcription and specialized transportation.

## 2020-21 Teacher and Administrative Salaries

This table displays the 2020-21 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	43,928.00	
Mid-Range Teacher Salary	68,321.00	
Highest Teacher Salary	82,975.00	
Average Principal Salary (Elementary)		
Average Principal Salary (Middle)		
Average Principal Salary (High)		
Superintendent Salary		
Percent of Budget for Teacher Salaries	24.34	
Percent of Budget for Administrative Salaries	4.72	

## 2021-22 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

### Percent of Students in AP Courses

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

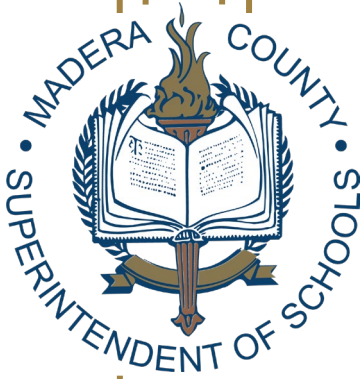
Subject	Number of AP Courses Offered
Computer Science	
English	
Fine and Performing Arts	
Foreign Language	
Mathematics	
Science	
Social Science	
<b>Total AP Courses Offered</b> Where there are student course enrollments of at least one student.	

## Professional Development

The Madera County Superintendent of Schools (MCSOS) is committed to providing high quality staff development to its instructional staff including teachers, specialist, and instructional assistants. Traditionally four (4) days per year can be used for county-wide professional development activities for the special education staff members. For the 2022-2023 school year it was negotiated to add four additional days for staff. Two of those days were dedicated to professional development and the other two days were dedicated to serving students who opted for additional classroom time. In addition, minimum days or late starts at specific schools are used to provide professional development and professional learning communities. MCSOS continues to work the Central California Diagnostic Center to provide various trainings on site which are tailored to the needs of students served by MCSOS. Trainings continue to be focused on the adopted state standards and understanding their implementation specific to the special education student population served including, but not limited to: the development of Individualized Education Plans (IEP), appropriate assessments of students with significant disabilities, assistive technology/augmentative communication systems, appropriate and positive responses to disruptive student behaviors, and research based instruction strategies for students with moderate/severe disabilities and autism. Staff is encouraged to seek out trainings, conferences, and in-services that address the most current research based instructional strategies, especially for those students with identified low incidence disabilities such as visual impairment, deaf/hard of hearing, and/or orthopedically impaired. MCSOS also offers a Professional Learning Coach program which pairs a new teacher with a veteran teacher. In addition to structured mentoring, trainings were developed for new teachers, these monthly trainings were open to all staff as well. In addition to the professional development days that all teachers participate in, new teachers attended an additional day of training prior to the year starting.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2020-21	2021-22	2022-23
<b>Number of school days dedicated to Staff Development and Continuous Improvement</b>	4	8	8



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

## **Agenda Item 8.4**

### **Board of Education Action Item January 10, 2023**

**Topic:**

Receive Audit Report for 2021-2022 Fiscal Year

**Background:**

Christina Zakarian, CPA, a partner with Borchardt, Corona, Faeth & Zakarian will present and review the Audit Report at the January 10, 2023, 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.

**Resource:**

Julie DeWall  
Chief Officer  
Business & Administrative Services

**Recommendation:**

It is recommended the Board approve the Audit Report for 2021-2022 Fiscal Year.

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

**AUDIT REPORT**

**JUNE 30, 2022**

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**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2022**

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## Independent Auditor's Report

Board of Trustees  
Madera County Superintendent of Schools  
Madera, California

### Report on the Audit of the Financial Statements

#### Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the Superintendent of Schools' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Madera County Superintendent of Schools as of June 30, 2022, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly after.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise 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, *2021-22 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. Such information is 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. The 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 December 15, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

*Berhardt, Corona, Faeth  
& Hakavian*

Fresno, California  
December 15, 2022

## **Introductory Section**

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2022**

**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, 2022. 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 \$5,570,545, the result of assets of \$89,589,047 and Deferred Outflows of Resources of \$7,803,161 less liabilities of \$74,697,681 and Deferred Inflows of Resources of \$17,123,982 representing a >100.00% increase from the previous year. Cash in County Treasury compared to last year was \$18,304,715 higher this year primarily due to receipt of one-time funds being received in advance of expenses and program savings.
- Operating Grants and Contributions accounted for \$50,232,395 of revenue or 63.93% of all revenues. General revenues accounted for \$21,682,723 or 27.60% of total revenues of \$78,569,979.
- Total assets in the General Fund were \$38,109,055 at June 30, 2022. This was an increase of \$10,548,163 (38.27%) over the prior year total assets in the General Fund of \$27,560,892.
- Overall revenues in the General Fund were \$51,340,123 which were greater than expenditures of \$42,491,214 by \$8,848,909.
- 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.
- The pay as you go for Retiree Health Care Benefits increase annually and the accrued liability has increased. Funding is being set aside for this purpose and it is a closed group so at some point the liability should begin to drop, we just have not seen much of a decrease yet.

**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 \$5,570,545 at June 30, 2022. See Table 1. The Superintendent of Schools' combined net position reveals an increase of \$15,155,403 (>100.00%) over the previous year. Assets increased by \$8,398,194 primarily due to an increase in Cash in County Treasury over last year by \$18,306,860 and a decrease in Accounts Receivable from last year by \$8,869,136. The increase in cash was primarily due to receipt of one-time funds being received in advance of expenses and program savings.

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

	<b>Governmental Activities</b>		<b>Total</b>
	<b>2022</b>	<b>2021</b>	<b>Percentage Change 2022-2021</b>
<b>Assets:</b>			
Cash	\$ 33,737,196	\$ 15,430,351	>100.00%
Accounts Receivable	16,335,107	25,204,243	(35.19%)
Stores Inventories	2,589	9,037	(71.35%)
Capital Assets, Net of Accumulated Depreciation	39,514,155	40,547,222	(2.55%)
<b>TOTAL ASSETS</b>	<b>89,589,047</b>	<b>81,190,853</b>	<b>10.34%</b>
<b>Deferred Outflows of Resources</b>	<b>7,803,161</b>	<b>10,463,252</b>	<b>(25.42%)</b>
<b>Liabilities:</b>			
Accounts Payable	11,103,124	12,628,125	(12.08%)
Unearned Revenue	756,239	367,965	>100.00%
Long-Term Debt:			
Total OPEB Liability	17,438,099	19,672,663	(11.36%)
Net Pension liability	25,648,394	46,418,227	(44.74%)
Financed Purchases	-	118,970	(100.00%)
Leases Payable	14,163	-	N/A
Compensated Absences	232,244	237,554	(2.24%)
Certificates of Participation	19,505,418	19,954,033	(2.25%)
<b>TOTAL LIABILITIES</b>	<b>74,697,681</b>	<b>99,397,537</b>	<b>(24.85%)</b>
<b>Deferred Inflows of Resources</b>	<b>17,123,982</b>	<b>1,841,428</b>	<b>&gt;100.00%</b>
<b>Net Position:</b>			
Net Investment in Capital Assets	19,994,574	20,474,219	(2.34%)
Restricted	14,197,923	6,493,916	>100.00%
Unrestricted	(28,621,952)	(36,552,995)	21.70%
<b>TOTAL NET POSITION</b>	<b>\$ 5,570,545</b>	<b>\$ (9,584,860)</b>	<b>&gt;100.00%</b>

### Change in Net Position

Table 2 shows the Superintendent of Schools' total revenues of \$78,569,979. About 21.45% of the revenue comes from LCFF Sources. Operating Grants and Contributions accounted for the majority of total revenue (63.93%).

The total cost of all programs and services was \$63,412,444. The Superintendent of Schools' expenses are predominately related to educating and caring for students (47.68%). Community and ancillary services accounted for another 1.89%. Administrative activities accounted for just 10.40% 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**

	<b>Total Activities</b>		<b>Total Percentage Change</b>
	<b>2022</b>	<b>2021</b>	<b>2022-2021</b>
<b>Revenues:</b>			
Program Revenues:			
Charges for Services	\$ 6,654,861	\$ 5,954,806	11.76%
Operating Grants and Contributions	50,232,395	41,134,684	22.12%
General Revenues:			
LCFF Sources	16,853,690	17,709,997	(4.84%)
Federal and State Revenues	402,826	1,029,148	(60.86%)
Local Revenues	4,426,207	3,445,772	28.45%
<b>TOTAL REVENUES</b>	<b>78,569,979</b>	<b>69,274,407</b>	<b>13.42%</b>
<b>Expenses:</b>			
Instruction	17,064,741	19,526,597	(12.61%)
Instruction-Related Services	7,186,309	8,671,662	(17.13%)
Pupil Services	5,983,544	6,354,172	(5.83%)
Ancillary Services	8,156	774	>100.00%
Community Services	1,187,594	888,171	33.71%
Enterprise	19,807	7,465	>100.00%
General Administration	6,596,368	7,596,574	(13.17%)
Plant Services	4,692,597	4,698,729	(0.13%)
Other Outgo	19,676,714	15,632,373	25.87%
Interest on Long-Term Obligations	996,614	1,318,536	(24.42%)
<b>TOTAL EXPENSES</b>	<b>63,412,444</b>	<b>64,695,053</b>	<b>(1.98%)</b>
<b>INCREASE (DECREASE) IN NET POSITION</b>	<b>\$ 15,157,535</b>	<b>\$ 4,579,354</b>	<b>&gt;100.00%</b>
<b>BEGINNING NET POSITION</b>	<b>(9,584,858)</b>	<b>(14,164,212)</b>	<b>32.33%</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>(2,132)</b>	<b>-</b>	<b>N/A</b>
<b>ENDING NET POSITION</b>	<b>\$ 5,570,545</b>	<b>\$ (9,584,858)</b>	<b>&gt;100.00%</b>

**Governmental Activities**

The cost of all governmental activities this year was \$63,412,444.

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**

	<b>Total Cost of Services</b>		<b>Net Cost of Services</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
Instruction	\$ 17,064,741	\$ 19,526,597	\$ 1,726,492	\$ 6,188,764
Instruction-Related Services	7,186,309	8,671,662	1,108,467	3,251,377
Pupil Services	5,983,544	6,354,172	996,809	2,193,246
Ancillary Services	8,156	774	1,383	774
Community Services	1,187,594	888,171	65,389	128,251
Enterprise	19,807	7,465	57,061	27,077
General Administration	6,596,368	7,596,574	603,258	2,372,426
Plant Services	4,692,597	4,698,729	1,773,233	2,109,462
Other Outgo	19,676,714	15,632,373	(803,518)	15,650
Interest on Long-Term Obligations	996,614	1,318,536	996,614	1,318,536
<b>TOTAL</b>	<b>\$ 63,412,444</b>	<b>\$ 64,695,053</b>	<b>\$ 6,525,188</b>	<b>\$ 17,605,563</b>

## 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 \$38,386,318, which is an increase of \$10,562,414 from last year's ending fund balance of \$27,823,904 (See Table 4).

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

	<b>Balances and Activity</b>			
	<b>July 1, 2021</b>	<b>Revenues &amp; Other Sources</b>	<b>Expenditures &amp; Other Uses</b>	<b>June 30, 2022</b>
General	\$ 19,859,567	\$ 51,349,861	\$ 42,891,214	\$ 28,318,214
Charter School	3,831,989	4,721,307	4,142,199	4,411,097
Special Education Pass-Through	133,307	20,480,232	19,503,884	1,109,655
Child Development	43,549	3,024,545	2,896,979	171,115
Deferred Maintenance	1,966	6	-	1,972
Forest Reserve	-	201,859	201,859	-
Special Reserve Fund for Post-Employment Benefits	3,894,547	420,534	-	4,315,081
County School Facilities	58,979	205	-	59,184
<b>Total</b>	<b>\$ 27,823,904</b>	<b>\$ 80,198,549</b>	<b>\$ 69,636,135</b>	<b>\$ 38,386,318</b>

Several factors contributed to the increase in fund balances. Savings were recognized in some programs, there was a large influx of one-time funds, COLA increases were larger than in the past and additional LCFF funding was provided for County Offices and Charters, and Restricted Programs ended with higher ending balances than in previous 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 13, 2022. 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 \$4,012,119 over the original budget primarily due to an increase in Revenues for Medi-Cal Administrative Services, COVID funding (ESSER III, GEER, and Mitigation funds) Special Education (AB602, ARP IDEA Part B, and LRS: Learning Recovery Support), and Differentiated Assistance Funds.

Salaries and Benefits - increased by \$2,357,858 due to increase of number of working days for CTA and CSEA from 184 to 188 in addition to an increase of hours per day, and one-time off the schedule payment for all groups.

Other non-personnel expenditures – decreased by \$1,861,763 due to One-Time funds (ESSER III, Expanded Learning Opportunity (ELO), and In-Person-Instruction (IPI)) budgeted under Supplies and Professional/Consulting services expenditures not fully expended in 2021/22.



## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At June 30, 2022, the Superintendent of Schools had invested \$39,514,155 in a broad range of capital assets, including land, buildings and improvements, work in progress, equipment, vehicles and lease assets. 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>2022</b>	<b>2021</b>	<b>of Change</b>
			<b>2022-2021</b>
Land	\$ 1,353,422	\$ 1,353,422	0.00%
Buildings	36,761,916	37,583,797	(2.19%)
Improvements	477,235	517,226	(7.73%)
Equipment	768,601	1,069,260	(28.12%)
Work in Progress	139,222	23,517	>100.00%
Lease Assets	13,759	-	N/A
<b>NET CAPITAL ASSETS</b>	<b>\$ 39,514,155</b>	<b>\$ 40,547,222</b>	<b>(2.55%)</b>

The Superintendent of Schools' fiscal year 2022-23 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 \$62,838,318 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>2022</b>	<b>2021</b>	<b>of Change</b>
			<b>2022-2021</b>
Net Pension Liability	\$ 25,648,394	\$ 46,418,227	(44.74%)
Total OPEB Liability	17,438,099	19,672,663	(11.36%)
Certificates of Participation	19,505,418	19,954,033	(2.25%)
Leases Payable	14,163	118,970	(88.10%)
Compensated Absences	232,244	237,554	(2.24%)
<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 62,838,318</b>	<b>\$ 86,401,447</b>	<b>(27.27%)</b>

The decrease in long term debt is mainly due to the reduction of the Net Pension Liability for the Superintendent of Schools' proportionate share for STRS and PERS, Total OPEB Liability 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:

- 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.

- 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 has encountered robust revenues, but lately new information from DOF has come out indicating the possibility of lower anticipated revenues for the 23-24 and 24-25 years.

#### **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, 2022**

	Governmental Activities
<b>ASSETS:</b>	
Cash in County Treasury	\$ 33,735,066
Cash in Revolving Fund	2,130
Accounts Receivable	16,335,107
Stores Inventories	2,589
Capital Assets:	
Land	1,353,422
Land Improvements, Net	477,235
Buildings, Net	36,761,916
Equipment, Net	768,601
Work in Progress	139,222
Lease Assets, Net	13,759
Total Assets	<u>89,589,047</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>	
Deferred Outflows of Resources - Pensions	7,803,161
Total Deferred Outflows of Resources	<u>7,803,161</u>
<b>LIABILITIES:</b>	
Accounts Payable	11,103,124
Unearned Revenue	756,239
Noncurrent Liabilities:	
Net Pension Liability	25,648,394
Total OPEB Liability	17,438,099
Due within one year	842,961
Due in more than one year	18,908,864
Total Liabilities	<u>74,697,681</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>	
Deferred Inflows of Resources - Pensions	17,123,982
Total Deferred Inflows of Resources	<u>17,123,982</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	19,994,574
Restricted For:	
Federal and State Programs	14,138,739
Capital Projects	59,184
Unrestricted	(28,621,952)
Total Net Position	<u>\$ 5,570,545</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, 2022

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	\$ 17,064,741	\$ 2,857,595	\$ 12,480,654	\$ (1,726,492)
Instruction-Related Services	7,186,309	1,102,046	4,975,796	(1,108,467)
Pupil Services	5,983,544	952,976	4,033,759	(996,809)
Ancillary Services	8,156	1,331	5,442	(1,383)
Community Services	1,187,594	125,777	996,428	(65,389)
Enterprise	19,807	(7,320)	(29,934)	(57,061)
General Administration	6,596,368	1,124,007	4,869,103	(603,258)
Plant Services	4,692,597	498,449	2,420,915	(1,773,233)
Other Outgo	19,676,714	--	20,480,232	803,518
Interest on Long-Term Obligations	996,614	--	--	(996,614)
Total Governmental Activities	<u>63,412,444</u>	<u>6,654,861</u>	<u>50,232,395</u>	<u>(6,525,188)</u>
Total Primary Government	<u>\$ 63,412,444</u>	<u>\$ 6,654,861</u>	<u>\$ 50,232,395</u>	<u>(6,525,188)</u>
General Revenues:				
LCFF Sources				16,853,690
Federal Revenues				201,859
State Revenues				200,967
Local Revenues				4,426,207
Total General Revenues				<u>21,682,723</u>
Change in Net Position				15,157,535
Net Position - Beginning				(9,584,858)
Prior Period Adjustment				(2,132)
Net Position - Ending				<u>\$ 5,570,545</u>

The accompanying notes are an integral part of this statement.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2022

	General Fund	Special Education Pass-Through	Other Governmental Funds	Total Governmental Funds
<b>ASSETS:</b>				
Cash in County Treasury	\$ 28,302,414	\$ 1,570,265	\$ 3,862,387	\$ 33,735,066
Cash in Revolving Fund	2,130	--	--	2,130
Accounts Receivable	9,784,789	6,108,925	441,393	16,335,107
Due from Other Funds	17,133	--	815,934	833,067
Stores Inventories	2,589	--	--	2,589
<b>Total Assets</b>	<u>38,109,055</u>	<u>7,679,190</u>	<u>5,119,714</u>	<u>50,907,959</u>
<b>LIABILITIES AND FUND BALANCE:</b>				
Liabilities:				
Accounts Payable	\$ 3,927,413	\$ 6,569,535	\$ 435,387	\$ 10,932,335
Due to Other Funds	815,934	--	17,133	833,067
Unearned Revenue	730,440	--	25,799	756,239
<b>Total Liabilities</b>	<u>5,473,787</u>	<u>6,569,535</u>	<u>478,319</u>	<u>12,521,641</u>
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	2,130	--	--	2,130
Stores Inventories	2,589	--	--	2,589
Restricted Fund Balances	15,727,791	1,109,655	700,992	17,538,438
Committed Fund Balances	1,971	--	--	1,971
Assigned Fund Balances	8,676,470	--	3,940,403	12,616,873
Unassigned:				
Reserve for Economic Uncertainty	1,274,736	--	--	1,274,736
Other Unassigned	6,949,581	--	--	6,949,581
<b>Total Fund Balance</b>	<u>32,635,268</u>	<u>1,109,655</u>	<u>4,641,395</u>	<u>38,386,318</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 38,109,055</u>	<u>\$ 7,679,190</u>	<u>\$ 5,119,714</u>	<u>\$ 50,907,959</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, 2022**

Total fund balances - governmental funds balance sheet	\$ 38,386,318
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.	39,500,396
Payables for leases which are not due in the current period are not reported in the funds.	(14,163)
Payables for debt interest which are not due in the current period are not reported in the funds.	(170,789)
Payables for notes which are not due in the current period are not reported in the funds.	(19,505,418)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(232,244)
Recognition of the Superintendent of Schools's proportionate share of the NPL is not reported in the funds.	(25,648,394)
Deferred Resource Inflows related to the pension plans are not reported in the funds.	(17,123,982)
Deferred Resource Outflows related to the pension plans are not reported in the funds.	7,803,161
Recognition of the Superintendent of Schools's proportionate share of the net OPEB liability is not reported in the funds.	(17,438,099)
Lease assets used in governmental activities are not reported in the funds.	<u>13,759</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 5,570,545</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, 2022

	General Fund	Special Education Pass-Through	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
LCFF Sources:				
State Apportionment or State Aid	\$ 2,266,648	\$ --	\$ 2,003,871	\$ 4,270,519
Education Protection Account Funds	8,258	--	1,380,205	1,388,463
Local Sources	10,657,322	--	537,386	11,194,708
Federal Revenue	8,853,940	7,190,580	536,923	16,581,443
Other State Revenue	15,666,699	13,289,652	3,363,092	32,319,443
Other Local Revenue	13,887,256	--	126,438	14,013,694
<b>Total Revenues</b>	<u>51,340,123</u>	<u>20,480,232</u>	<u>7,947,915</u>	<u>79,768,270</u>
<b>Expenditures:</b>				
Current:				
Instruction	16,941,520	--	3,614,509	20,556,029
Instruction - Related Services	6,990,799	--	1,355,879	8,346,678
Pupil Services	6,082,658	--	425,598	6,508,256
Ancillary Services	8,156	--	--	8,156
Community Services	801,986	--	461,919	1,263,905
Enterprise	(45,843)	--	--	(45,843)
General Administration	7,100,341	--	351,282	7,451,623
Plant Services	2,826,563	--	829,991	3,656,554
Other Outgo	1,250	19,503,884	171,580	19,676,714
Capital Outlay	484,668	--	--	484,668
Debt Service:				
Principal	605,039	--	--	605,039
Interest	694,077	--	--	694,077
<b>Total Expenditures</b>	<u>42,491,214</u>	<u>19,503,884</u>	<u>7,210,758</u>	<u>69,205,856</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,848,909</u>	<u>976,348</u>	<u>737,157</u>	<u>10,562,414</u>
Other Financing Sources (Uses):				
Transfers In	30,279	--	--	30,279
Transfers Out	--	--	(30,279)	(30,279)
<b>Total Other Financing Sources (Uses)</b>	<u>30,279</u>	<u>--</u>	<u>(30,279)</u>	<u>--</u>
<b>Net Change in Fund Balance</b>	<b>8,879,188</b>	<b>976,348</b>	<b>706,878</b>	<b>10,562,414</b>
Fund Balance, July 1	23,756,080	133,307	3,934,517	27,823,904
Fund Balance, June 30	<u>\$ 32,635,268</u>	<u>\$ 1,109,655</u>	<u>\$ 4,641,395</u>	<u>\$ 38,386,318</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, 2022**

Net change in fund balances - total governmental funds	\$ 10,562,414
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	484,668
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,531,494)
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	(308,109)
Repayment of lease principal is an expenditure in the funds but is not an expense in the SOA.	37,454
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	567,585
(Increase) decrease in accrued interest from beginning of period to end of period.	5,572
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	5,310
Implementing GASB 68 required certain expenditures to be de-expended and recorded as DFO.	4,985,344
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(1,850,047)
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	2,234,564
The amortization of lease assets used in governmental activities is not reported in the funds.	<u>(35,726)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 15,157,535</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, 2022

	<u>Custodial Fund</u>
	<u>Warrant/ Pass-through Fund</u>
<b>ASSETS:</b>	
Cash in County Treasury	\$ 2,716,761
Accounts Receivable	753
Total Assets	<u>2,717,514</u>
<b>LIABILITIES:</b>	
Accounts Payable	\$ 758
Due to Student Groups/Other Agencies	2,716,756
Total Liabilities	<u>2,717,514</u>
<b>NET POSITION:</b>	
Restricted for Other Purposes	<u>    --</u>
Total Net Position	<u>\$    --</u>

**MADERA COUNTY SUPERINTENDENT OF SCHOC**  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022

	Custodial Funds <u>Warrant/ Pass-Through Fund</u>
<b>ADDITIONS:</b>	
Funds Collected for Others	\$ 131,089,305
Total Additions	<u>131,089,305</u>
<b>DEDUCTIONS:</b>	
Funds Distributed for Others	(131,089,305)
Total Deductions	<u>(131,089,305)</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, 2022

### 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

As of July 1, 2021, the Superintendent of Schools adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The effect of the implementation of this standard on beginning net position is a net prior period adjustment of \$(2,132).

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

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  
YEAR ENDED JUNE 30, 2022

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 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**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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. Right to Use Lease Assets and Liabilities

Right to use lease assets are assets which the District leases for a term of more than one year. The value of the leases is determined by the net present value of the leases at the District's estimated incremental borrowing rate at the time of the lease agreement, amortized on a straight-line basis over the term of the agreement.

## MADERA COUNTY SUPERINTENDENT OF SCHOOLS

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Leases payable are reported as liabilities in the government-wide financial statements in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources with an equal amount reported as a capital outlay in the year of lease inception.

e. 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.

f. 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.

g. 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.

h. 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.

i. 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.

j. 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.



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k. 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.

l. 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.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
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m. 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.

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, 2020
Measurement Date (MD)	June 30, 2021
Measurement Period (MP)	July 1, 2020 to June 30, 2021

n. 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.

o. 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

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
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**C. Excess of Expenditures over Appropriations**

As of June 30, 2022, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund:	
Services and Other Operating Expenditures	\$ 148,697
Debt Service:	
Principal	37,394
Interest	2,039

The Superintendent of Schools' General Fund incurred additional expenditures in Services and Other Operating Expenditures and in Debt Service Principal and Interest for the reclassification of payments made on leases during the year.

**D. Cash and Investments**

Summary of Cash and Investments

Cash and investments at June 30, 2022 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Governmental Activities:	
Cash in County Treasury	\$ 33,735,066
Cash in Revolving Fund	2,130
Total	<u>33,737,196</u>
Fiduciary Funds:	
Cash in County Treasury	<u>2,716,761</u>
Grand Total Cash and Investments	<u>\$ 36,453,957</u>

Cash and investments as of June 30, 2022 consist of the following:

Deposits with Financial Institutions	\$ 2,130
Deposits with County Treasury	36,451,827
Total Cash and Investments	<u>\$ 36,453,957</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 \$36,451,827 as of June 30, 2022). 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, 2022, as provided by the pool sponsor, was \$35,015,052. 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.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
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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.

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**  
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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 an 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 or 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, 2022 were as follows:

	<u>Uncategorized</u>	<u>Total</u>
Cash in County Treasury (Investments in county treasury)	<u>\$ 36,451,827</u>	<u>\$ 36,451,827</u>

F. Accounts Receivable

Accounts receivable as of June 30, 2022, consist of the following:

	<u>General Fund</u>	<u>Special Education Pass-through</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Apportionment	\$ 229,995	\$ -	\$ 135,463	\$ 365,458
Federal Government:				
Federal Programs	5,280,684	6,092,658	151,975	11,525,317
State Government:				
Categorical Aid Programs	257,333	-	140,210	397,543
Lottery	18,073	-	12,941	31,014
Other	-	16,267	-	16,267
Total State Government	<u>275,406</u>	<u>16,267</u>	<u>153,151</u>	<u>444,824</u>
Local Government:				
Other	3,996,459	-	804	3,997,263
Miscellaneous	2,245	-	-	2,245
Totals	<u>\$ 9,784,789</u>	<u>\$ 6,108,925</u>	<u>\$ 441,393</u>	<u>\$ 16,335,107</u>

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
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**G. Capital Assets**

Capital asset activity for the period ended June 30, 2022, 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	23,517	152,030	36,325	139,222
Total capital assets not being depreciated	<u>1,376,939</u>	<u>152,030</u>	<u>36,325</u>	<u>1,492,644</u>
Capital assets being depreciated:				
Buildings	49,279,846	315,379	-	49,595,225
Land Improvements	994,803	-	-	994,803
Equipment	4,494,988	53,584	125,737	4,422,835
Total capital assets being depreciated	<u>54,769,637</u>	<u>368,963</u>	<u>125,737</u>	<u>55,012,863</u>
Less accumulated depreciation for:				
Buildings	11,696,049	1,137,260	-	12,833,309
Land Improvements	477,577	39,991	-	517,568
Equipment	3,425,728	354,243	125,737	3,654,234
Total accumulated depreciation	<u>15,599,354</u>	<u>1,531,494</u>	<u>125,737</u>	<u>17,005,111</u>
Total capital assets being depreciated, net	<u>39,170,283</u>	<u>(1,162,531)</u>	<u>-</u>	<u>38,007,752</u>
Governmental activities capital assets, net	<u>\$ 40,547,222</u>	<u>\$ (1,010,501)</u>	<u>\$ 36,325</u>	<u>\$ 39,500,396</u>

Depreciation was charged to functions as follows:

Instruction	\$ 51,657
Instruction-Related Services	36,481
Pupil Services	168,760
Enterprise	29,924
General Administration	60,296
Plant Services	1,184,376
	<u>\$ 1,531,494</u>

**H. Right to Use Lease Assets**

The District has recorded right to use lease assets. The assets are right to use assets for equipment. The related leases are discussed in the Leases Payable subsection of the Long-Term Obligations of Note (J). The right to use lease assets are amortized on a straight-line basis over the terms of the related leases.

Right to use lease asset activity for the fiscal year ended June 30, 2022, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Intangible right to use assets	\$ 178,630	\$ -	\$ -	\$ 178,630
Totals at historical cost	178,630	-	-	178,630
Less: accumulated amortization	129,145	35,726	-	164,871
Right to Use Lease Assets - Net	<u>\$ 49,485</u>	<u>\$ (35,726)</u>	<u>\$ -</u>	<u>\$ 13,759</u>

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
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I. Interfund Balances and Activities

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2022, 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	\$ 815,934	To move prior year LCFF funding to match P-2 Certification.
Charter School Fund	General Fund	16,163	To transfer expenses to Charter and indirect costs.
Child Development	General Fund	949	For indirect costs.
Forest Reserve Fund	General Fund	21	To move interest to General Fund.
		<u>\$ 833,067</u>	

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

2. Transfers To and From Other Funds

Transfers in to and out from other funds at June 30, 2022, 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	\$ 30,279	Forest reserve transfer.

J. 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, 2022, 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	\$ 237,554	\$ -	\$ 5,310	\$ 232,244	\$232,244
Direct Borrowings:					
Certificates of Participation	19,954,033	-	448,615	19,505,418	606,869
Financed Purchases	118,970	-	118,970	-	-
Leases Payable	51,617	-	37,454	14,163	3,848
Totals	<u>\$ 20,362,174</u>	<u>\$ -</u>	<u>\$ 610,349</u>	<u>\$ 19,751,825</u>	<u>\$842,961</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. The principal balance outstanding on the refunded certificate was paid off at June 30, 2022.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

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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, 2022 was \$0.

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 Financed Purchase 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, 2022, are:

The certificates mature as follows:

Date of Issue	Interest Rate%	Maturity Date	Original Issue	Outstanding July 1, 2021	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2022
2016	2.00-4.00	2042	16,200,000	15,385,000	-	230,000	15,155,000
2018	3.775	2039	4,982,208	4,569,033	-	218,615	4,350,418
			<u>\$21,182,208</u>	<u>\$ 19,954,033</u>	<u>\$ -</u>	<u>\$ 448,615</u>	<u>\$19,505,418</u>

**2016 Certificates of Participation**

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
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	520,000	439,681	959,681
2028-2032	3,200,000	1,873,031	5,073,031
2033-2037	4,240,000	1,292,738	5,532,738
2038-2042	5,480,000	493,478	5,973,478
Totals	<u>\$ 15,155,000</u>	<u>\$ 6,104,452</u>	<u>\$ 21,259,452</u>

**2018 Certificates of Participation**

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
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	263,117	123,583	386,700
2028-2032	1,290,611	467,765	1,758,376
2033-2037	1,260,956	234,726	1,495,682
2038-2039	575,986	22,290	598,276
Totals	<u>\$ 4,350,418</u>	<u>\$ 1,470,343</u>	<u>\$ 5,820,761</u>

During the year, the Superintendent of Schools made payments on Certificates of Participation of \$1,137,527, including interest of \$688,912.



**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
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3. Financed Purchases

In September 2015 the Superintendent of Schools entered into a financed purchase 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%.

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

During the year, the Superintendent of Schools made the final payment on the financed purchase of \$122,156 of which \$3,186 represents interest.

4. Leases Payable

The Superintendent of Schools has entered into agreements to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of their inception.

A lease agreement was executed in November 2016, to lease copiers and requires 60 monthly payments of \$186 per month. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.00%, which is the Superintendent of Schools' estimated incremental borrowing rate. As a result, the district has recorded a right to use asset.

A lease agreement was executed in May 2017, to lease copiers and requires 60 monthly payments of \$2,745 per month. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.00%, which is the Superintendent of Schools' estimated incremental borrowing rate. As a result, the district has recorded a right to use asset.

A lease agreement was executed in December 2020, to lease a mail machine and requires 20 quarterly payments of \$1,089 per quarter. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.00%, which is the Superintendent of Schools' estimated incremental borrowing rate. As a result, the district has recorded a right to use asset.

The future lease payment maturity schedule is as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 3,848	\$ 509	\$ 4,357
2024	4,004	353	4,357
2025	4,166	191	4,357
2026	2,145	33	2,178
	<u>\$ 14,163</u>	<u>\$ 1,086</u>	<u>\$ 15,249</u>

K. Detail of Fund Balance Classifications

Details of assigned and committed Fund Balances are as follow

	<u>General Fund</u>	<u>Other Governmental Funds</u>
Assigned for:		
Post-Employment Benefits	\$ 6,673,634	\$ -
LCAP Oversight	64,475	-
Differentiated Assistance	1,938,361	-
Charter Schools	-	3,940,403
Total Assigned	<u>\$ 8,676,470</u>	<u>\$ 3,940,403</u>
Committed for Deferred Maintenance	<u>\$ 1,971</u>	<u>\$ -</u>

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
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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.

**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.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

The Plans' provisions and benefits for the measurement period ending June 30, 2021 are summarized as follows:

	CalSTRS		CalPERS	
	Before	After	Before	After
	Jan. 1, 2013	Jan. 1, 2013	Jan. 1, 2013	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, 2022, 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 22.91% of annual payroll. Superintendent of Schools contributions to the pension plan were \$2,930,927 for the year ended June 30, 2022, and equal 100% of the required contributions for the year.

d. Contributions – CalSTRS

For the year ended June 30, 2022, 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 16.92% of creditable compensation. Rates are defined in Section 22950.5 through measurement period ending June 30, 2022. Beginning in the fiscal year 2022-23 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 \$2,054,417 for the year ended June 30, 2022, and equal 100% of the required contributions for the year.

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, 2022, the State contributed \$1,321,195 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.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

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

As of June 30, 2022, 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	\$ 8,822,022	\$ 16,826,372	\$ 25,648,394
State's proportionate share of the net pension liability associated with the Superintendent of Schools	<u>4,438,992</u>	<u>-</u>	<u>4,438,992</u>
Total	<u>\$ 13,261,014</u>	<u>\$ 16,826,372</u>	<u>\$ 30,087,386</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, 2021, 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, 2020 rolled forward to June 30, 2021 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, 2020 and 2021 was as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
Proportion - June 30, 2020	0.021949%	0.081960%
Proportion - June 30, 2021	<u>0.019386%</u>	<u>0.082748%</u>
Change - Increase (Decrease)	<u>(0.002563%)</u>	<u>0.000788%</u>

For the year ended June 30, 2022, the Superintendent of Schools recognized pension expense of \$1,972,951 and revenue of \$122,904 for support provided by the State. At June 30, 2022, 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	\$ 4,985,344	\$ -
Differences between actual and expected experience	524,410	978,514
Change in assumptions	1,249,987	-
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	1,043,420	2,709,561
Net difference between projected and actual earnings on plan investments	-	<u>13,435,907</u>
Total	<u>\$ 7,803,161</u>	<u>\$ 17,123,982</u>

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

\$4,985,344 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2023	\$ (3,028,004)
2024	(2,762,781)
2025	(3,642,105)
2026	(4,112,770)
2027	(347,133)
Thereafter	(413,372)
Total	<u>\$ (14,306,165)</u>

a. Actuarial Assumptions

The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

	<u>CalSTRS</u>	<u>CalPERS</u>
Valuation Date	June 30, 2020	June 30, 2020
Measurement Date	June 30, 2021	June 30, 2021
Actuarial Cost Method	Entry Age - Normal Cost Method	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 base mortality tables are custom tables delivered to best fit the patterns of mortality among CalSTRS members. The projection scale was set to equal 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.
- (3) Varies by entry age and service.
- (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 improvements 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.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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. CalSTRS completed their ALM in 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.

The tables below reflects 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)**</u>	<u>Real Return (Years 11+)**</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>		

\*In the System's Annual Comprehensive Financial Report (ACFR), Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

\*\* An expected inflation of 2.00% used for this period.

\*\*\* An expected inflation of 2.92% used for this period.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

CalSTRS

Asset Class	Assumed Asset Allocation	Long-Term* Expected Real Rate of Return
Public 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%
	100.00%	

\* 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:

	CalSTRS	CalPERS
1% Decrease	6.10%	6.15%
Net Pension Liability	\$ 17,958,479	\$ 28,371,626
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 8,822,022	\$ 16,826,372
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 1,238,937	\$ 7,241,334

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.

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.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

Employees Covered by Benefit Terms

As of June 30, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	68
Inactive Employees Entitled to But Not Yet Receiving Benefits	-
Participating Active Employees	6
Total Number of participants	74

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, 2022, the Superintendent of Schools contributed \$866,876 to the Plan, of which \$866,876 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 \$17,438,099 was measured as of June 30, 2022 and was determined by an actuarial valuation date of July 1, 2021.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2021 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
Discount Rate	3.69 percent
Healthcare Cost Trend Rates	5.75 percent

Pre-retirement mortality rates for certified used the Mortality Rates for active employees from CalSTRS Experience Analysis (2015-2018). Pre-retirement mortality rates for classified used the Preretirement Mortality Rates from CalPERS Experience Study (1997-2015). Post-retirement mortality rates for certified used the Mortality Rates for retired members and beneficiaries from CalSTRS Experience Analysis (2015-2018). Postretirement mortality rates for classified used Post-retirement Mortality Rates for Healthy Recipients from CalPERS Experience Study (1997-2015).

The actuarial assumptions used on the July 1, 2021 valuation were based on a review of plan experience during the period of July 1, 2018 to June 30, 2021.

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.



**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

3. Changes in Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2021	\$ 19,672,663
Changes for the year:	
Service cost	48,428
Interest on total OPEB liability	415,873
Expected Investment Income	-
Administrative Expenses	-
Employee Contributions	-
Employee Contributions to Trust	-
Employer Contributions as Benefit Payments	(1,005,951)
Actual Benefit Payments from Trust	-
Actual Benefit Payments from Employer	-
Experience (Gains)/Losses from Expected Minus Actual Benefit Payments	-
Expected Balance at June 30, 2022	<u>19,131,013</u>
Experience (Gains)/Losses	-
Differences between expected and actual experience	(1,044,246)
Changes in Assumptions	(648,668)
Changes in Benefit Terms	-
Investment Gains/(Losses)	-
Other	-
Net changes	<u>(2,234,564)</u>
Balance at June 30, 2022	<u>\$ 17,438,099</u>

The discount rate of 3.69% for fiscal year ended June 30, 2022 increased by 1.77% from the discount rate of 1.92% in the prior measurement period of June 30, 2021. There were also changes in assumptions and other inputs for the fiscal year ended June 30, 2022.

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	2.69%
Total OPEB Liability	\$ 19,601,622
Current discount rate	3.69%
Total OPEB Liability	\$ 17,438,099
1% increase	4.69%
Total OPEB Liability	\$ 15,633,687

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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	4.75%
Total OPEB Liability	\$ 15,540,450
Current healthcare cost trend rate	5.75%
Total OPEB Liability	\$ 17,438,099
1% increase	6.75%
Total OPEB Liability	\$ 19,679,968

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

For the fiscal year ended June 30, 2022, the Superintendent of Schools recognized OPEB expense of \$(1,228,613). As of fiscal year ended June 30, 2022, 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.

Work-in-Progress

The Superintendent of Schools has the following commitments related to construction contracts.

	<u>Contracts Authorized</u>	<u>Expended to June 30, 2022</u>	<u>Committed</u>
Gould Playground	\$ 468,000	\$ 139,222	\$ 328,778
Total Work in Progress		<u>\$ 139,222</u>	

## **Required Supplementary Information**

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 2,762,384	\$ 2,266,648	\$ 2,266,648	\$ --
Education Protection Account Funds	12,658	8,258	8,258	--
Local Sources	9,766,808	10,657,322	10,657,322	--
Federal Revenue	8,954,010	8,873,940	8,853,940	(20,000)
Other State Revenue	13,274,124	15,666,699	15,666,699	--
Other Local Revenue	12,264,058	13,573,294	13,887,256	313,962
Total Revenues	<u>47,034,042</u>	<u>51,046,161</u>	<u>51,340,123</u>	<u>293,962</u>
Expenditures:				
Current:				
Certificated Salaries	10,493,102	10,923,258	10,923,258	--
Classified Salaries	10,881,767	11,894,032	11,894,032	--
Employee Benefits	10,175,627	11,091,064	10,209,353	881,711
Books And Supplies	2,420,942	1,069,531	1,068,807	724
Services And Other Operating Expenditures	7,302,197	6,717,471	6,866,168	(148,697)
Direct Support/Indirect Costs	(258,075)	(254,188)	(254,188)	--
Capital Outlay	414,025	484,668	484,668	--
Debt Service:				
Principal	564,476	567,645	605,039	(37,394)
Interest	695,363	692,038	694,077	(2,039)
Total Expenditures	<u>42,689,424</u>	<u>43,185,519</u>	<u>42,491,214</u>	<u>694,305</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,344,618</u>	<u>7,860,642</u>	<u>8,848,909</u>	<u>988,267</u>
Other Financing Sources (Uses):				
Transfers In	400,000	30,279	30,279	--
Transfers Out	(457,849)	--	--	--
Total Other Financing Sources (Uses)	<u>(57,849)</u>	<u>30,279</u>	<u>30,279</u>	<u>--</u>
Net Change in Fund Balance	4,286,769	7,890,921	8,879,188	988,267
Fund Balance, July 1	23,756,080	23,756,080	23,756,080	--
Fund Balance, June 30	<u>\$ 28,042,849</u>	<u>\$ 31,647,001</u>	<u>\$ 32,635,268</u>	<u>\$ 988,267</u>

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

SPECIAL EDUCATION PASS-THROUGH FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Federal Revenue	\$ 6,197,558	\$ 7,190,580	\$ 7,190,580	\$ --
Other State Revenue	8,877,080	13,289,652	13,289,652	--
Total Revenues	<u>15,074,638</u>	<u>20,480,232</u>	<u>20,480,232</u>	<u>--</u>
Expenditures:				
Other Outgo	15,074,638	19,503,884	19,503,884	--
Total Expenditures	<u>15,074,638</u>	<u>19,503,884</u>	<u>19,503,884</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>976,348</u>	<u>976,348</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	--	976,348	976,348	--
Fund Balance, July 1	133,307	133,307	133,307	--
Fund Balance, June 30	<u>\$ 133,307</u>	<u>\$ 1,109,655</u>	<u>\$ 1,109,655</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	2022
Superintendent of Schools' proportion of the net pension liability (asset)	0.023507%	0.024838%	0.021922%	0.021327%	0.022140%	0.021407%	0.021949%	0.019386%
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	\$ 8,822,022
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	4,438,992
<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>	<b>\$ 13,261,014</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	\$ 11,067,807
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%	79.71%
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%	87.21%

\* 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	2022
Contractually required contribution	\$ 976,228	\$ 1,191,658	\$ 1,441,949	\$ 1,686,993	\$ 1,904,345	\$ 2,088,923	\$ 1,787,022	\$ 2,054,417
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)	(2,054,417)
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	\$ 12,139,249
Contributions as a percentage of covered-employee payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%

\* 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	2022
Superintendent of Schools' proportion of the net pension liability (asset)	0.092456%	0.090474%	0.081744%	0.077213%	0.078719%	0.080865%	0.081960%	0.082748%
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	\$ 16,826,372
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	\$ 11,887,607
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%	141.55%
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%	80.97%

\* 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	2022
Contractually required contribution	\$ 1,180,935	\$ 1,160,871	\$ 1,369,473	\$ 1,613,039	\$ 2,038,181	\$ 2,330,946	\$ 2,460,676	\$ 2,930,927
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)	(2,930,927)
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	\$ 12,793,461
Contributions as a percentage of covered-employee payroll	11.758%	11.847%	13.888%	15.531%	18.062%	19.721%	20.700%	22.910%

\* 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	2022
Total OPEB Liability					
Service Cost	\$ 104,004	\$ 91,094	\$ 30,401	\$ 39,621	\$ 48,428
Interest on total OPEB liability	780,096	849,144	540,193	452,427	415,873
Difference between expected and actual experience	-	-	(5,947,780)	-	(1,044,246)
Changes of assumptions	(1,544,617)	1,494,040	(620,865)	1,111,970	(648,668)
Benefit payments	<u>(868,338)</u>	<u>(742,945)</u>	<u>(737,859)</u>	<u>(711,956)</u>	<u>(1,005,951)</u>
Net change in total OPEB liability	<u>(1,528,855)</u>	<u>1,691,333</u>	<u>(6,735,910)</u>	<u>892,062</u>	<u>(2,234,564)</u>
Total OPEB liability - beginning	<u>25,354,033</u>	<u>23,825,178</u>	<u>25,516,511</u>	<u>18,780,601</u>	<u>19,672,663</u>
Total OPEB liability - ending	<u>\$ 23,825,178</u>	<u>\$ 25,516,511</u>	<u>\$ 18,780,601</u>	<u>\$ 19,672,663</u>	<u>\$ 17,438,099</u>
Covered-employee payroll	\$ 1,217,376	\$ 1,105,732	\$ 839,053	\$ 857,235	\$ 758,663
Total OPEB liability as a percentage of covered-employee payroll	1957.09%	2307.66%	2238.31%	2294.90%	2298.53%

\*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, 2022

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

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Alfred Soares, Jr.	President	November 2022
Tammy Loveland	Vice-President	November 2024
Joe Vived	Member	November 2022
Shelley Deniz	Member	November 2024
Cathie Bustos	Member	November 2024
Nancy Prospero	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 AVERAGE DAILY ATTENDANCE**  
**YEAR ENDED JUNE 30, 2022**

	Second Period Report		Annual Report	
	Original	Revised*	Original	Revised*
District Funded County Programs				
TK/K-3:				
Special Education - Special Day Class	78	78	81	81
Extended Year Special Education - Nonpublic, Nonsectarian Schools	4	4	4	4
TK/K-3 Totals	82	82	85	85
Grades 4-6:				
Special Education - Special Day Class	38	38	39	39
Extended Year Special Education - Nonpublic, Nonsectarian Schools	2	2	2	2
Grades 4-6 Totals	40	40	41	41
Grades 7 and 8:				
Special Education - Special Day Class	31	31	31	31
Extended Year Special Education - Nonpublic, Nonsectarian Schools	1	0	1	1
Grades 7 and 8 Totals	32	31	32	32
Grades 9-12:				
Special Education - Special Day Class	111	111	113	113
Extended Year Special Education - Nonpublic, Nonsectarian Schools	6	6	6	6
Grades 9-12 Totals	117	117	119	119
Total District Funded County Programs	271	270	277	277
County Superintendent of Schools				
Elementary:				
Juvenile Halls, Homes and Camp	1	1	1	1
Elementary Totals	1	1	1	1
High School:				
Juvenile Halls, Homes and Camp	27	27	27	27
High School Totals	27	27	27	27
Total County Superintendent of Schools	28	28	28	28
Pioneer Technical Center Charter School:				
Charter Funded County Programs				
Grades 4-6:				
County Community Schools - Classroom-Based	0	0	0	0
County Community Schools - Non Classroom-Based	2	2	2	2
Grades 4-6 Totals	2	2	2	2
Grades 7 and 8:				
County Community Schools - Classroom-Based	0	0	0	0
County Community Schools - Non Classroom-Based	4	4	4	4
Grades 7 and 8 Totals	4	4	4	4
Grades 9-12:				
County Community Schools - Classroom-Based	0	0	0	0
County Community Schools - Non Classroom-Based	211	211	199	199
Grades 9-12 Totals	211	211	199	199
Total Charter Funded County Programs	217	217	205	205
County Superintendent of Schools Charter School				
High School:				
Probation Referred, On Probation or Parole, Expelled Classroom Based	0	0	0	0
Probation Referred, On Probation or Parole, Expelled Non Classroom Based	14	14	13	13
High School Totals	14	14	13	13
Total County Superintendent of Schools Charter School	14	14	13	13
Total Pioneer Technical Center Charter School	231	231	218	218

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF AVERAGE DAILY ATTENDANCE (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

	Second Period Report		Annual Report	
	Original	Revised*	Original	Revised*
Madera County Independent Academy Charter School				
Charter Funded County Programs				
TK/K-3:				
County Community Schools - Classroom Based	0	0	0	0
County Community Schools - Non Classroom Based	20	20	19	19
TK/K-3 Totals	20	20	19	19
Grades 4 - 6:				
County Community Schools - Classroom Based	0	0	0	0
County Community Schools - Non Classroom Based	19	19	18	18
Grades 4 - 6 Totals	19	19	18	18
Grades 7 and 8:				
County Community Schools - Classroom Based	0	0	0	0
County Community Schools - Non Classroom Based	19	19	18	18
Grades 7 and 8 Totals	19	19	18	18
Total Charter Funded County Programs	58	58	55	55
County Superintendent of Schools Charter School				
Elementary:				
Probation Referred, On Probation or Parole, Expelled				
Non Classroom Based	0	0	0	0
Total County Superintendent of Schools Charter School	0	0	0	0
Total Madera County Independent Academy Charter School	58	58	55	55
ADA Totals	588	587	578	578

Average daily attendance is a measurement of the number of pupils attending classes of the Superintendent of Schools. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

\*Revised amounts include a change in ADA. See Finding 2022-001.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF CHARTER SCHOOLS**  
**YEAR ENDED JUNE 30, 2022**

<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, 2022**

<u>Grade Level</u>	<u>Ed. Code 47612 Minutes Requirement</u>	<u>2021-22 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
Grade 4	54,000	*	180	N/A	In Compliance
Grade 5	54,000	*	180	N/A	In Compliance
Grade 6	54,000	*	180	N/A	In Compliance
Grade 7	54,000	*	180	N/A	In Compliance
Grade 8	54,000	*	180	N/A	In Compliance
Grade 9	64,800	*	180	N/A	In Compliance
Grade 10	64,800	*	180	N/A	In Compliance
Grade 11	64,800	*	180	N/A	In Compliance
Grade 12	64,800	*	180	N/A	In Compliance

\*There was no classroom based average daily attendance reported during 2021-22. 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 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, 2022

Grade Level	Ed. Code 47612 Minutes Requirement	2021-22 Actual Minutes	Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
TK/Kindergarten	36,000	*	180	N/A	In Compliance
Grade 1	50,400	*	180	N/A	In Compliance
Grade 2	50,400	*	180	N/A	In Compliance
Grade 3	50,400	*	180	N/A	In Compliance
Grade 4	54,000	*	180	N/A	In Compliance
Grade 5	54,000	*	180	N/A	In Compliance
Grade 6	54,000	*	180	N/A	In Compliance
Grade 7	54,000	*	180	N/A	In Compliance
Grade 8	54,000	*	180	N/A	In Compliance

\*There was no classroom based average daily attendance reported during 2021-22. 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 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, 2022**

General Fund <sup>(2)</sup>	(Budget) <sup>(1)</sup>			
	2023	2022	2021	2020
Revenues and Other Financial Sources	\$ 56,121,058	\$ 51,370,402	\$ 45,500,733	\$ 42,339,124
Expenditures	51,553,858	42,491,214	36,843,698	44,590,735
Other Uses and Transfers Out	416,076	-	64	-
Total Outgo	51,969,934	42,491,214	36,843,762	44,590,735
Change in Fund Balance (Deficit)	4,151,124	8,879,188	8,656,971	(2,251,611)
Ending Fund Balance	\$ 36,786,392	\$ 32,635,268	\$ 23,756,080	\$ 15,099,109
Available Reserves <sup>(3)</sup>	\$ 10,127,776	\$ 8,224,317	\$ 7,058,123	\$ 7,358,178
Available Reserves as a Percentage of Total Outgo	19.49%	19.36%	19.16%	16.50%
Total Long-Term Debt	\$ 61,995,357	\$ 62,838,318	\$ 86,401,447	\$ 82,563,463
Average daily attendance	299	298	360	360

- (1) Budget 2023 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 \$17,536,159 over the past two years. The fiscal year 2022-23 budget projects an increase of \$4,151,124 (12.72%). 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 2022-23 fiscal year. Total long-term debt has decreased by \$19,725,145 over the past two years, primarily related to the decrease in the Superintendent of Schools' proportionate share of the STRS and PERS net pension liabilities.

Average daily attendance has decreased by 62 ADA over the past two years. An increase of one ADA is anticipated during fiscal year 2022-23.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2022**

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	\$ 610,692
ESSA: Title I, Part D, Local Delinquent Programs	84.010	14357	193,732
ESSA: School Improvement Funding for LEAs	84.010	15438	297,469
ESSA: School Improvement Funding for COEs	84.010	15439	69,742
Subtotal			<u>1,171,635</u>
Special Education (IDEA) Cluster:			
IDEA: Basic Local Assistance Entitlement, Early Intervening Services	84.027	10119	149,988
IDEA: Basic Local Assistance Entitlement, Part B	84.027	13379	3,953,404
IDEA: Basic Local Assistance Entitlement, Part B (Pass Thru)	84.027	13379	6,135,047
IDEA: Alternate Dispute Resolution	84.027A	13007	16,875
IDEA: Mental Health Allocation Plan, Part B	84.027A	15197	377,623
ARP IDEA, Part B, Section 611. Loc Asst	84.027	15638	1,355,324
IDEA: Preschool Grants, Part B	84.173	13430	155,667
IDEA: Preschool Staff Development	84.173A	13431	1,864
ARP IDEA, Preschool Staff Development	84.173	15639	121,932
Subtotal - Special Education (IDEA) Cluster			<u>12,267,724</u>
IDEA: Early Intervention Grants, Part C	84.181	23761	35,989
ESSA: Education for Homeless Children and Youth	84.196	14332	95,572
ESSA: Title II, Part A, Supporting Effective Instruction	84.367	14341	54,412
ESSA: Title II, Part A, 21st Century California School Leadership Academy	84.367	15664	1,105,747
Subtotal			<u>1,160,159</u>
ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	16,692
COVID-19 - Elementary & Secondary School Emergency Relief (ESSER) Fund	84.425	15536	20
COVID-19 - Elementary & Secondary School Emergency Relief (ESSER II) Fund	84.425	15547	932,045
COVID-19 - Elementary & Secondary School Emergency Relief (ESSER III) Fund	84.425	15559	212,519
COVID-19 - Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	84.425C	15517	162,403
COVID-19 - ARP Homeless Children and Youth	84.425	15564	56,872
Subtotal			<u>1,363,859</u>
Total passed through CDE			<u>16,111,630</u>
Total U.S. Department of Education			<u>16,111,630</u>
<b>U.S. Department of Health and Human Services:</b>			
Passed Through California Department of Education (CDE):			
Child Development: Preschool Development Grant	93.434	15548	47,260
CCDF Cluster:			
Child Development: Local Planning Councils	93.575	13946	59,972
Child Development: Quality Improvement Activities	93.575	14130	69,534
Child Development: Quality Improvement Activities - CRET	93.575	14990	44,388
Child Development: ARP CA State Preschool Program	93.575	15640	46,800
Subtotal - CCDF Cluster			<u>220,694</u>
Total passed through CDE			<u>267,954</u>
Total U.S. Department of Health and Human Services			<u>267,954</u>
<b>U.S. Department of Agriculture:</b>			
Direct Programs:			
Forest Service Schools and Roads Cluster:			
Forest Reserve Funds	10.665	10044	30,279
Forest Reserve Funds (Pass Thru)	10.665	10044	171,580
Subtotal - Forest Service Schools and Roads Cluster			<u>201,859</u>
Total U.S. Department of Agriculture			<u>201,859</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 16,581,443</u></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, 2022**

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, 2022. 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.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET**  
**REPORT WITH AUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

	<u>General Fund</u>	<u>Other Governmental Funds</u>
June 30, 2022 Annual Financial and Budget Report (SACS) Fund Balances	<u>\$ 32,471,633</u>	<u>\$ 4,452,425</u>
Adjustments and Reclassifications:		
Increasing (Decreasing) the Fund Balance:		
Accounts Receivable Understatement (Overstatement)	163,635	(144,343)
Accounts Receivable Overstatement (Understatement)	<u>-</u>	<u>333,313</u>
Net Adjustments and Reclassifications	<u>163,635</u>	<u>188,970</u>
June 30, 2022 Audited Financial Statement Fund Balances	<u><u>\$ 32,635,268</u></u>	<u><u>\$ 4,641,395</u></u>

	<u>Noncurrent Liabilities</u>
June 30, 2022 Annual Financial and Budget Report (SACS) - Form Debt	<u>\$ 85,828,552</u>
Adjustments and Reclassifications:	
Increase (Decrease) in Total Liabilities:	
Leases Payable	14,163
Net Pension Liability	(20,769,833)
Total OPEB Liability	<u>(2,234,564)</u>
Net Adjustments and Reclassifications	<u>(22,990,234)</u>
June 30, 2022 Noncurrent Liabilities	<u><u>\$ 62,838,318</u></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, 2022, 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 December 15, 2022.

### **Report on 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.

### **Report on 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.

*Berhardt, Corona, Faith  
& Gjakavian*

Fresno, California  
December 15, 2022

## Independent Auditor's Report on State Compliance

Board of Trustees  
Madera County Superintendent of Schools  
Madera, California

### Report on State Compliance

#### Opinion on State Compliance

We have audited Madera County Superintendent of Schools', (the Superintendent of Schools') compliance with the requirements specified in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel applicable to the Superintendent of Schools' state program requirements identified below for the fiscal year ended June 30, 2022.

In our opinion, Madera County Superintendent of Schools complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2022.

#### Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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, *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Superintendent of Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Superintendent of Schools' compliance with the compliance requirements referred to above.

#### Responsibilities of Management for State Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Superintendent of Schools' state programs.

#### Auditor's Responsibilities for the Audit of State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Superintendent of Schools' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on state compliance about the Superintendent of Schools' compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Superintendent of Schools' compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;



- Obtain an understanding of the Superintendent of Schools' internal control over state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Superintendent of Schools' internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test 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:</b>	
Attendance Accounting:	
Attendance Reporting	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	N/A
Independent Study	N/A
Continuation Education	N/A
Instructional Time:	
School Districts	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
Juvenile Court Schools	Yes
Middle or Early College High Schools	N/A
K-3 Grade Span Adjustment	N/A
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	N/A
Comprehensive School Safety Plan	Yes
District of Choice	N/A
<b>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:</b>	
California Clean Energy Jobs Act	Yes
After/Before school Education and Safety Program:	
After School	N/A
Before School	N/A
General Requirements	N/A
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	N/A
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	N/A
In Person Instruction Grant	Yes

**CHARTER SCHOOLS:**

Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes - Classroom Based	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.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance with the above requirements, which are required to be reported in accordance with the State's audit guide, *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the California Education Audit Appeals Panel and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2022 – 001. Our opinion on state compliance is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Superintendent of Schools' response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Superintendent of Schools' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control over State Compliance**

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

Our consideration of internal control over state compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section above and was not designed to identify all deficiencies in internal control over state compliance that might be a material weaknesses or significant deficiencies in internal control over state compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over state compliance that we consider to be material weaknesses, as define above. However, material weaknesses or significant deficiencies in internal control over state compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over state compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over state compliance is solely to describe the scope of our testing of internal control over state compliance and the results of that testing based on the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

*Borchardt, Corona, Faeth  
& Gjakavian*

Fresno, California  
December 15, 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**

**Opinion on Each Major Federal Program**

We have audited Madera County Superintendent of Schools' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Madera County Superintendent of Schools' major federal programs for the year ended June 30, 2022. 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.

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, 2022.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Madera County Superintendent of Schools and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Madera County Superintendent of Schools' compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirement referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of law, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

**Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Madera County Superintendent of Schools' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Madera County Superintendent of Schools' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Madera County Superintendent of Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Madera County Superintendent of Schools' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Madera County Superintendent of Schools' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

*Borchardt, Corona, Faeth  
& Lykavian*

Fresno, California  
December 15, 2022

## **Findings and Recommendations Section**

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2022**

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 84.425	Special Education (IDEA) Cluster COVID-19 – Elementary and Secondary School Emergency Relief (ESSER II) Fund
84.425	COVID-19 – Elementary and Secondary School Emergency Relief (ESSER III) Fund
84.367	Title II, Part A, 21 <sup>st</sup> Century California School Leadership

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, 2022**

**State Award Finding and Questioned Costs**

Finding Identification

2022 - 001 Attendance - Records #10000

Criteria or Specific Requirement

Education Code Section 46000

Condition

During our audit of attendance records, we noted the P-2 and Annual Reports of Attendance included apportionment days for Extended Year Special Education students that were participating through distance learning after June 30, 2021. The Superintendent of Schools' Extended Year Special Education Program ended July 2, 2021. Distance learning statutes became inoperative as of June 30, 2021, therefore ADA through distance learning should not have been reported after that date. The 28 apportionment days generated through distance learning from July 1-2, 2021, were incorrectly included in the Reports of Attendance.

Effect

The effect of the error noted above is an overstatement of 0.05 ADA on Line C-4 of the P-2 and Annual Reports of Attendance for Grades TK/K-3, an overstatement of 0.03 ADA on Line C-4 of the P-2 and Annual Reports of Attendance for Grades 4-6, an overstatement of 0.03 ADA on Line C-4 of the P-2 and Annual Reports of Attendance for Grades 7-8 and an overstatement of 0.05 ADA on Line C-4 of the P-2 and Annual Reports of Attendance for Grades 9-12.

Cause

The County Superintendent of Schools' Extended Year Special Education program for the fiscal year 2020-21 ended after July 1, 2021, with a majority of the program held prior to June 30, 2021. Due to the unique reporting of the program, the Superintendent of Schools did not consider removing the distance learning apportionment days.

Questioned Costs

The decrease in P-2 and Annual ADA of 0.16 results in an estimated \$2,970 questioned costs for the Superintendent of Schools.

Identification of Repeat Finding

This audit finding is not a repeat of a finding in the immediately prior audit.

Recommendation

Although distance learning was only applicable for the 2020-21 school year, the Superintendent of Schools should review the summarization of attendance to ensure only allowable ADA is reported on the Reports of Attendance.

Views of responsible officials and planned corrective actions

The Superintendent of Schools agrees with this finding. Please refer to the corrective action within the Findings and Recommendations Section.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED JUNE 30, 2022

**State Award Finding and Questioned Costs**

Finding Identification

2022 - 001 Attendance - *Records* #10000

Name of contact person: Leticia Gallegos

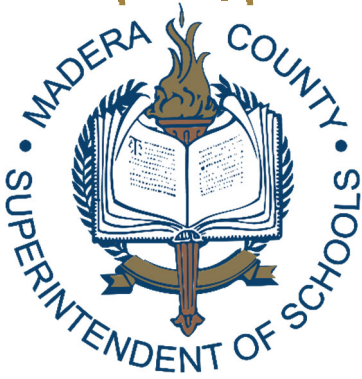
Corrective Action: The Superintendent of Schools will review and ensure only allowable ADA is reported on the Reports of Attendance

Proposed Completion Date: Revised Reports of Attendance have been completed and submitted to CDE



**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**YEAR ENDED JUNE 30, 2022**

There were no findings in the prior year.



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

## **Agenda Item 8.5**

### **Board of Education Action Item January 10, 2023**

**Topic:**

Consideration MCOEP 5509 Administering Medication and Monitoring Health Conditions and Administrative Regulations

**Background:**

As updates and changes are needed for policies, these are noted and brought forward for consideration. The additions to the policy are related to the ability to administer naloxone hydrochloride for emergency medical aid.

**Financial Impact:**

Budgeted

**Resource:**

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

**Recommendation:**

It is recommended the Board approve the updated policy MCOEP 5509 Administering Medication and Monitoring Health Conditions and Administrative Regulations.

**5500 – STUDENTS HEALTH AND SAFETY**

Administering Medication and Monitoring Health Conditions

MCOEP 5509

The Madera County Superintendent of Schools (MCSOS) and the Madera County Board of Education (MCBE) believe that regular school attendance is critical to student learning. Students who need to take medication prescribed or ordered for them by their authorized health care providers should have an opportunity to participate in the educational program.

Any medication prescribed by an authorized health care provider including, but not limited to, emergency anti-seizure medication for a student who suffers epileptic seizures, auto-injectable epinephrine, insulin, or glucagon, shall be administered by a nurse or other designated MCSOS personnel only when the County Superintendent or designee has received written statements from both the student’s parent/guardian and an authorized health care provider.

Any medication prescribed for a student with a disability who is qualified to receive services under the Individuals with Disabilities Education Act (IDEA) or Section 504 of the Rehabilitation Act of 1973 shall be administered in accordance with the student’s Individualized Education Plan (IEP) or Section 504 services plan, as applicable.

For the administration of medication to other students during school or school-related activities, the Superintendent or designee shall develop protocols which include options for allowing a parent/guardian to administer medication to their child at school, designate other individuals to do so on their behalf, and, with the child’s authorized health care provider’s approval, request the county office’s permission for their child to self-administer a medication or self-monitor and/or self-test for a medical condition. Such processes shall be implemented in a manner that preserves campus security, minimizes instructional interruptions, and promotes student safety and privacy.

The Superintendent or designee shall make epinephrine auto-injectors available at each school for providing emergency medical aid to any person suffering or reasonably believed to be suffering, from an anaphylactic reaction. (Education Code 49414)

The Superintendent or designee or any trained MCSOS staff member shall make naloxone hydrochloride or another opioid antagonist available for emergency medical aid to any person suffering, or reasonably believed to be suffering, from an opioid overdose. (Education Code 49414.3)

Because of the conflict between state and federal law regarding the legality of medicinal cannabis, the administration of medicinal cannabis to students on school grounds by parents/guardians or school personnel is prohibited.

Administration of Medication by School Personnel

When allowed by law, medication prescribed to a student by an authorized health care provider may be administered by a school nurse or, when a school nurse or other medically licensed person is unavailable and the physician has authorized administration of medication by unlicensed personnel for a particular student by other designated school personnel with appropriate training. School nurses and other designated school personnel shall administer medications to students in accordance with law, policy, administrative regulation, and, as applicable, the written statement provided by the student’s parent/guardian and authorized health care provider. Such personnel shall be afforded appropriate liability protection.

The Superintendent or designee shall ensure that school personnel designated to administer any medication receive appropriate training and, as necessary, retraining from qualified medical personnel before any medication is administered. At a minimum, the training shall cover how and when such medication should be administered, the recognition of symptoms and treatment, emergency follow-up procedures, and the proper documentation and storage of medication. Such trained, unlicensed designated school personnel shall be supervised by, and provided by immediate communication access to a school nurse, physician, or other appropriate individual. Subdivision (b) of Section 1799.102 of the Health and Safety Code: No person who in good faith, and not for compensation, renders emergency medical or nonmedical care at the scene of an emergency shall be liable for any civil damages resulting from any act or omission. “Good Samaritan” provisions, which encourage bystanders to administer naloxone and to summon emergency responders in a timely manner, without fear of arrest or other negative legal consequences.

The Superintendent or designee shall maintain documentation of the training and ongoing supervision, as well as annual written verification of competency of other designated school personnel.

LEGAL REFERENCES
Education Code: 48980 Notification at beginning of term 49407 Liability for treatment 49408 Emergency information 49414 Emergency epinephrine auto-injectors 49414.3 Emergency medical assistance; administration of medication for opioid overdose 49414.5 Providing school personnel with voluntary emergency training 49422-49427 Employment of medical personnel 49423 Administration of prescribed medication for student

49423.1 Inhaled Asthma medication  
49480 Continuing medication regimen; notice

Business and Professional Code:  
2700-2837 Nursing  
2726 Authority not conferred  
2727 Exceptions in general  
3501 Definitions  
4119.2 Acquisition of epinephrine auto-injectors  
4119.8 Acquisition of naloxone hydrochloride or another opioid antagonist

Health and Safety Code:  
11362.7-11362.85 Medicinal Cannabis

Code of Regulations, Title 5:  
600-611 Administering medication to students

United States Code, Title 20:  
1232g Family Educational Rights and Privacy Act of 1974  
1400-1482 Individuals with Disabilities Education Act

United States Code, Title 21:  
812 Schedules of controlled substances  
844 Penalties for possession of controlled substance

United States Code, Title 29:  
794 Rehabilitation Act of 1973, Section 504

Court Decisions:  
American Nurses Association v. Torlakson, (2013) 57 Cal. 4<sup>th</sup> 570

Management Resources:  
American Diabetes Association Publications:  
Training Standards for the Administration of Epinephrine Auto-Injectors, rev. 2015  
Glucagon Training Standards for School Personnel: Providing Emergency Medical Assistance to Pupils with Diabetes, May 2006  
Legal Advisory on Rights of Students with Diabetes in California K-12 Public Schools, August 2007  
Program Advisory on Medication Administration, 2005

National Diabetes Education Program Publications:  
Helping the Student with Diabetes Succeed: A Guide for School Personnel, June 2003

Websites:  
CSBA: <http://www.csba.org>  
American Diabetes Association: <http://www.diabetes.org>  
California Department of Education: <http://www.cde.ca.gov/ls/he/hn>  
National Diabetes Education Program: <http://www.ndep.nih.gov>  
U.S. Department of Health and Human Services, National Institutes of Health, Blood Institute, asthma information:  
<http://www.nhlbi.nih.gov/health/public/lung/index.htm#asthma>

Adopted: February 14, 2017  
Revised: November 22, 2022

5000 STUDENTS

**5500 – STUDENTS HEALTH AND SAFETY**

Administering Medication and Monitoring Health Conditions

MCOEP AR 5509

When allowed by law, medication prescribed to a student by an authorized health care provider may be administered by a school nurse or, when a school nurse or other medically licensed person is unavailable and the physician has authorized administration of medication by unlicensed personnel for a particular student, by other designated school personnel with appropriate training. School nurses and other designated school personnel shall administer medications to students in accordance with law, policy, administrative regulation, and, as applicable, the written statement provided by the student’s parent/guardian and authorized health care provider. Such personnel shall be afforded appropriate liability protection.

The Superintendent or designee shall ensure that school personnel designated to administer any medication receive appropriate training and, as necessary, retraining from qualified medical personnel before any medication is administered. At a minimum, the training shall cover how and when such medication should be administered, the recognition of symptoms and treatment, emergency follow-up procedures, and the proper documentation and storage of medication. Such trained, unlicensed designated school personnel shall be supervised by, and provided with immediate communication access to a school nurse, physician, or other appropriate individual.

The Superintendent or designee shall maintain documentation of the training and ongoing supervision, as well as annual written verification of competency of other designated school personnel.

The Superintendent or designee shall make available epinephrine auto-injectors at each school for providing emergency medical aid to any person suffering, or reasonably believed to be suffering, from an anaphylactic reaction. (MCOEP AR5509.1)

Definitions

*Authorized health care providers* means an individual who is licensed by the State of California to prescribe or order medication, including, but not limited to, a physician or physician assistant.

*Other designated school personnel* means any individual employed by MCSOS, including a nonmedical school employee, who has volunteered or consented to administer medication or otherwise assist the student and who may legally administer the medication to the student or assist the student in the administration of the medication.

*Medication* may include not only a substance dispensed in the United States by prescription, but also a substance that does not require a prescription, such as over-the-counter remedies, nutritional supplements, and herbal remedies.

*Epinephrine auto-injector* means a disposable delivery device designed for the automatic injection of a premeasured dose of epinephrine into the human body to prevent or treat a life-threatening allergic reaction.

*Anaphylaxis* means a potentially life-threatening hypersensitivity to a substance, which may result from an insect sting, food allergy, drug reaction, exercise, or other cause. Symptoms may include shortness of breath, wheezing, difficulty breathing, difficulty talking or swallowing, hives, itching, swelling, shock, or asthma.

*Opioid antagonist* means naloxone hydrochloride or another drug approved by the federal Food and Drug Administration, that, when administered, negates or neutralizes in whole or in part the pharmacological effects of an opioid in the body and that has been approved for the treatment of an opioid overdose.

### Notification to Parents/Guardians

At the beginning of each school year, the Superintendent or designee shall notify parents/guardians of the options available to students who need to take prescribed medication during the school day and the rights and responsibilities of parents/guardians regarding those options.

In addition, the Superintendent or designee shall inform the parents/guardians of any student on a continuing medication regimen for a non-episodic condition of the following requirements:

1. The parent/guardian is required to inform the school nurse or other designated employee of the medication being taken, the current dosage, and the name of the supervising physician.
2. With the parent/guardian's consent, the school nurse or other designated employee may communicate with the student's physician regarding the medication and its effects and may counsel school personnel regarding the possible effects of the medication on the student's physical, intellectual, and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission, or overdose.

When a student requires medication during the school day in order to participate in the educational program, the Superintendent or designee shall, as appropriate, inform the student's parents/guardians that the student may qualify for services or accommodations pursuant to the Individuals with Disabilities Education Act or Section 504 of the Federal Rehabilitation Act of 1973.

## Parent/Guardian Responsibilities

The responsibilities of the parent/guardian of any student who may need medication during the school day shall include, but are not limited to:

1. Submitting parent/guardian and authorized health care provider written statements each school year as prescribed in the sections “Parent/Guardian Statement” and “Health Care Provider Statement” below. The parent/guardian shall provide a new authorized health care provider’s statement if the medication, dosage, frequency of administration, or reason for administration changes.
2. If the student is on a continuing medication regimen for a non-episodic condition, informing the school nurse or other designated certificated employee of the medication being taken, the current dosage, and the name of the supervising physician and updating the information when needed.
3. Providing medication in properly labeled, original containers along with the authorized health care provider’s instructions. For prescribed or ordered medication, the container also shall bear the name and telephone number of the pharmacy, the student’s identification, and the name and phone number of the authorized health care provider.

## Parent/Guardian Statement

When MCSOS employees are to administer medication to a student, the parent/guardian’s written statement shall:

1. Identify the student.
2. Grant permission for an authorized school representative to communicate directly with the student’s authorized health care provider and pharmacist, as may be necessary, regarding the health care provider’s written statement or any other questions that may arise with regard to the medication.
3. Contain an acknowledgement that the parent/guardian understands how employees will administer the medication or otherwise assist the student in its administration.
4. Contain an acknowledgement that the parent/guardian understands their responsibilities to enable employees to administer or otherwise assist the student in the administration of medication, including, but not limited to, the parent/guardian’s responsibilities to provide a written statement from the authorized health care provider, to ensure that the medication is delivered to the school in a proper container by an individual legally authorized to be in possession of the medication, and to provide all necessary supplies and equipment.
5. Contain an acknowledgment that the parent/guardian understands the right to terminate the consent for the administration of the medication or for otherwise assisting the student in the administration of medication at any time.



## Self-Administration

In addition to the requirements in items 1-5 above, if a parent/guardian has requested that the student be allowed to carry and self-administer prescription auto-injectable epinephrine or prescription inhaled asthma medication, the parent/guardian's written statement shall:

1. Consent to the self-administration.
2. Release MCSOS school personnel from civil liability if the student suffers an adverse reaction as a result of self-administering the medication.

## Individual Not an Employee

In addition to the requirements in items 1-5 above, if a parent/guardian wishes to designate an individual who is not an employee of MCSOS to administer medication to their child, the parent/guardian's written statement shall clearly identify the individual and shall state:

1. The individual's willingness to accept the designation.
2. That the individual is permitted to be on the school site.
3. Any limitations on the individual's authority.
4. Release MCSOS school personnel from civil liability if the student suffers an adverse reaction as a result of a non-employee administering the medication.

## Health Care Provider Statement

When a designated employee is to administer prescribed medication to a student, or when a student is to be allowed to carry and self-administer prescribed medication during school hours, the authorized health care provider's written statement shall include:

1. Clear identification of the student.
2. The name of the medication.
3. The method, amount, and time schedules by which the medication is to be taken.
4. If parent/guardian has requested that the student be allowed to self-administer medication, confirmation that the student is able to self-administer the medication.
5. For medication that is to be administered by unlicensed personnel, confirmation by the student's health care provider that the medication may safely and appropriately be administered by unlicensed personnel.
6. For medication that is to be administered on an as-needed basis, the specific symptoms that would necessitate administration of the medication, allowable frequency for administration, and indications for referral for medical evaluation.
7. Possible side effects of the medication.
8. Name, address, telephone number, and signature of the student's authorized health care provider.

## School Responsibilities

The Superintendent or designee shall ensure that any unlicensed school personnel authorized to administer medication to a student receives appropriate training from the school nurse or other qualified medical personnel.

The school nurse or other designated school personnel shall:

1. Administer or assist in administering medication in accordance with the authorized health care provider's written statement.
2. Accept delivery of medications from parents/guardians and count and record them upon receipt.
3. Maintain a list of students needing medication during the school day, including those authorized to self-administer medication, and note on the list the type of medication and the times and dosage to be administered.
4. Maintain for each student a medication log which may:
  - a. Specify the student's name, medication, dose, method of administration, time of administration during the regular school day, date(s) on which the student is required to take the medication, and the authorized health care provider's name and contact information.
  - b. Contain space for daily recording of the date, time, and amount of medication administered, and the signature of the individual administering the medication.
5. Maintain for each student a medication record which may include the authorized health care provider's written statement, the parent/guardian's written statement, the medication log, and any other written documentation related to the administration of medication to the student.
6. Ensure that the student confidentiality is appropriately maintained.
7. Coordinate and, as appropriate, ensure the administration of medication during field trips and other school-related activities.
8. Report to a student's parent/guardian and the site administrator any refusal by the student to take the medication.
9. Keep all medication to be administered by the school in a locked drawer or cabinet.
10. As needed, communicate with a student's authorized health care provider and/or pharmacist regarding the medication and its effects.
11. Counsel other designated school personnel regarding the possible effects of a medication on a student's physical, intellectual, and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission, or overdose.
12. Ensure that any unused, discontinued, or outdated medication is returned to the student's parent/guardian at the end of the school year or, if the medication cannot be returned, dispose of it in accordance with state laws and local ordinances.

13. In the event of a medical emergency requiring administration of medication, provide immediate medical assistance, directly observe the student following the administration of medication, contact the student's parent/guardian, and determine whether the student should return to class, rest in the school office, or receive further medical assistance.
14. Report to the site administrator, the student's parent/guardian, and, if necessary, the student's authorized health care provider any instance when a medication is not administered properly, including administration of the wrong medication or failure to administer the medication in accordance with authorized health care provider's written statement.

Adopted: February 14, 2017  
Revised: November 22, 2022

**5000 STUDENTS**

**5500 – STUDENTS HEALTH AND SAFETY**

Administering Medication and Monitoring Health Conditions

Emergency Epinephrine Auto-Injectors & Opioid Antagonist MCOEP AR 5509.1

The Superintendent or designee shall provide epinephrine auto-injectors to school nurses or other employees who have volunteered to administer them in an emergency and have received training. The school nurse, or a volunteer employee when a school nurse or physician is unavailable, may administer an epinephrine auto-injector to provide emergency medical aid to any person suffering, or reasonably believed to be suffering, from potentially life-threatening symptoms of anaphylaxis at school or school activity.

At least once per school year, the Superintendent or designee shall distribute to all staff a notice requesting volunteers to be trained to administer an epinephrine auto-injector and describing the training that the volunteer will receive.

The Administrator or designee at each school may designate one or more volunteers to receive initial and annual refresher training, which shall be provided by a school nurse or other qualified person designated by a physician and surgeon authorized pursuant to Education Code 49414 and shall be based on the standards developed by the Superintendent of Public Instruction (SPI). Written materials covering the required topics for training shall be retained by the school for reference.

A school nurse or a designated administrator, shall obtain a prescription for epinephrine auto-injectors for each school from an authorized physician and surgeon. Such prescription may be filled by local or mail order pharmacies or epinephrine auto-injector manufacturers. Elementary schools shall, at a minimum, be provided one adult (regular) and one junior epinephrine auto-injector. Secondary schools shall be provided at least one adult (regular) epinephrine auto-injector, unless there are any students at the school who require a junior epinephrine auto-injector.

If an epinephrine auto-injector is used, the school nurse or a designated administrator shall restock the epinephrine auto-injector as soon as reasonably possible, but no later than two weeks after it is used. In addition, epinephrine auto-injectors shall be restocked before their expiration date.

Information regarding defense and indemnification provided by the county office for any and all civil liability for volunteers administering epinephrine auto-injectors shall be provided to each volunteer and retained in his/her personnel file (MCOEP AR 5509.1 Exhibit 1 Epinephrine Indemnity Acknowledgement).

A school may accept gifts, grants, and donations from any source for the support of the school in carrying out the requirements of Education Code 49414, including, but not

limited to, the acceptance of epinephrine auto-injectors from a manufacturer or wholesaler.

The Superintendent or designee shall maintain records regarding the acquisition and disposition of epinephrine auto-injectors for a period of three years from the date the records were created.

The Superintendent or designee may elect to make emergency naloxone hydrochloride or another opioid antagonist available at schools for the purpose of providing emergency medical aid to a person suffering, or reasonably believed to be suffering, from an opioid overdose. In determining whether to make this medication available, the Superintendent or designee shall evaluate the emergency medical response time to the school and determine whether initiating emergency medical services is an acceptable alternative to providing an opioid antagonist and training personnel to administer the medication.

When available at the school site, the school nurse shall provide emergency naloxone hydrochloride or another opioid antagonist for emergency medical aid to any person exhibiting life-threatening symptoms of an opioid overdose at school or a school activity. Other designated personnel who have volunteered and have received training may administer such medication when a school nurse or physician is unavailable.

At least once per school year, the Superintendent or designee shall distribute to all staff a notice requesting volunteers to be trained to administer naloxone hydrochloride or another opioid antagonist, describing the training that the volunteers will receive, and explaining the right of the volunteer to rescind the offer to volunteer and that there will be no retaliation against any employee for rescinding the offer to volunteer.

The Administrator or designee may designate one or more volunteer employees to receive initial and annual refresher training, based on standards adopted by the Superintendent of Public Instruction (SPI), regarding the storage and emergency use of naloxone hydrochloride or another opioid antagonist.

A school nurse or other qualified supervisor of health, or, if MCSOS does not have a qualified supervisor of health, the Superintendent or designee shall obtain a prescription for naloxone hydrochloride or another opioid antagonist from an authorized physician and surgeon. Such prescription may be filled by local or mail order pharmacies or manufacturers.

If the medication is used, the school nurse, or other qualified supervisor of health, or Superintendent or designee, as applicable, shall restock the medicine as soon as reasonably possible. In addition, the medication shall be restocked before its expiration date.

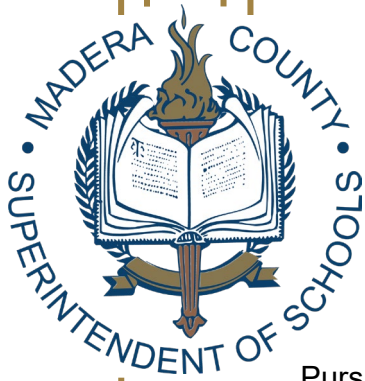
Information regarding defense and indemnification provided by MCSOS for any and all civil liability for volunteers administering naloxone hydrochloride or another opioid antagonist for emergency aid shall be provided to each volunteer and retained in the

employee's personnel file (MCOEP AR 5509.1 Exhibit 2 Opioid Antagonist Indemnity Acknowledgement).

A school may accept gifts and donations from any source for the support of the school in carrying out the requirements of Education Code 49414.3, including, but not limited to, the acceptance of the naloxone hydrochloride or another opioid antagonist from a manufacturer or wholesaler.

The Superintendent or designee shall maintain records regarding the acquisition and disposition of naloxone hydrochloride or another opioid antagonist for a period of three years from the date the records were created.

Adopted: February 14, 2017  
Revised: November 22, 2022



### **Epinephrine Indemnity Acknowledgment**

Pursuant to Education Code section 49414(j), as a volunteer of the Madera County Superintendent of Schools trained to use epinephrine auto-injectors to provide emergency medical aid, you are hereby advised that you are protected by the following provisions of California law regarding civil liability for your actions in the course of scope of you serving as a volunteer in this capacity. California law provides specific legal obligations for an employer to defend and indemnify you in litigation against you, and these obligations are set forth in separate statutes in California's Government Code.

The obligation to provide a defense for you if you are sued as a result of volunteer related incidents is set forth in Government Code section 995, which provides in part:

Except as otherwise provided in Sections 995.2 and 995.4, upon request of an employee or former employee, a public entity shall provide for the defense of any civil action or proceeding brought against the employee, in the employee's official or individual capacity or both, on account of an act or omission in the scope of his employment as an employee of the public entity.

The obligation to indemnify you against a civil judgment or award is set forth in Government Code section 825(a), which provides in part:

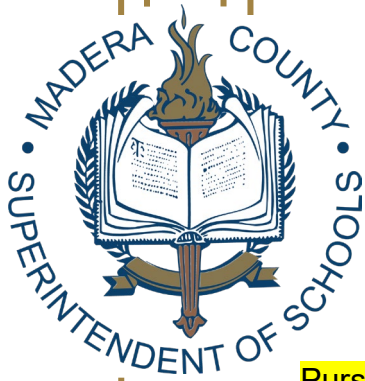
Except as otherwise provided in this section, if an employee or former employee of a public entity requests for the public entity's defense against any claim or action against the employee for an injury arising out of an act or omission occurring within the scope of the employee's employment as an employee of the public entity and the request is made in writing not less than 10 days before the day of trial, and the employee or former employee reasonably cooperates in good faith in the defense of the claim or action, the public entity shall pay any judgment based thereon or any compromise or settlement of the claim or action to which the public entity has agreed.

By signing below, I acknowledge receipt of this notification.

Employee's Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

Employee's Signature: \_\_\_\_\_

cc: Employee's Personnel File



**Opioid Antagonist Indemnity Acknowledgement.**

Pursuant to Education Code section 49414.3, as a volunteer of the Madera County Superintendent of Schools trained to use naloxone hydrochloride or another opioid antagonist to provide emergency medical aid, you are hereby advised that you are protected by the following provisions of California law regarding civil liability for your actions in the course of scope of you serving as a volunteer in this capacity. California law provides specific legal obligations for an employer to defend and indemnify you in litigation against you, and these obligations are set forth in separate statutes in California's Government Code.

The obligation to provide a defense for you if you are sued as a result of volunteer related incidents is set forth in Government Code section 995, which provides in part:

Except as otherwise provided in Sections 995.2 and 995.4, upon request of an employee or former employee, a public entity shall provide for the defense of any civil action or proceeding brought against the employee, in the employee's official or individual capacity or both, on account of an act or omission in the scope of his employment as an employee of the public entity.

The obligation to indemnify you against a civil judgment or award is set forth in Government Code section 825(a), which provides in part:

Except as otherwise provided in this section, if an employee or former employee of a public entity requests for the public entity's defense against any claim or action against the employee for an injury arising out of an act or omission occurring within the scope of the employee's employment as an employee of the public entity and the request is made in writing not less than 10 days before the day of trial, and the employee or former employee reasonably cooperates in good faith in the defense of the claim or action, the public entity shall pay any judgment based thereon or any compromise or settlement of the claim or action to which the public entity has agreed.

By signing below, I acknowledge receipt of this notification.

Employee's Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

Employee's Signature: \_\_\_\_\_

cc: Employee's Personnel File