

**Meeting of
Madera County Board of Education
Tuesday, January 9, 2024
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 12, 2023 (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]

UNADOPTED

Minutes of Madera County Board of Education December 12, 2023

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: Joe Casarez, Jessica Drake, Jennifer Pascale, Tricia Protzman, Marisol Verduzco

1.0 Call to Order

1.1 Flag Salute

President Tammy Loveland called the meeting to order at 3:34 p.m., followed by the flag salute. The meeting was turned over to Dr. Massetti to conduct the Board Organization.

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

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.

Shelley Deniz explained that she serves as the Treasurer on this committee and she is serving a two-year term.

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

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

Mrs. Pascale called roll for the vote on the nomination of Shelley 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 2023-2024
 - ♦ 2nd Tuesday of the Month (January – November) and 3rd Tuesday of December due to election. (The new board cannot be seated until the second Friday of December.)
 - ♦ Additional Meeting Needed in June to Approve LCAP (June 18)
- Meeting Times: 3:30 p.m.
- Meeting Location: 1105 S. Madera Avenue, Madera, CA 93637

President Appointments

- CSBA Legislative Network (1) - Alfred Soares, Jr.
- Foundation Board (1) - Cathie Bustos

3.0 Consideration of Minutes

3.1 Regular Meeting November 14, 2023

Shelley Deniz moved to approve the minutes of November 14, 2023, seconded by Danny Bonilla and carried by unanimous vote.

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

Noes: None

Abstain: Padilla

Absent: None

4.0 Adoption of Board Agenda

Shelley Deniz moved to adopt the agenda as presented, seconded by Cathie Bustos 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 stated the California School Boards Association (CSBA) met in San Francisco. California County Boards of Education (CCBE) has held their meetings within the Association of California School Administrators (ACSA). CCBE will now be their own its own region within CSBA and will hold a seat on the CSBA board of directors.

Educational Employees Credit Union advertised the honorees of Excellence in Education in the Madera Tribune.

Battle of the Books was a great success. Cathie Bustos commented that it has been great watching the event grow. It started here in the conference center. Then it grew and was held at Riverstone Elementary. This year, it was held at Madera Community College. Mrs. Bustos believes having the event at the college, gives the students an opportunity to see themselves attending there someday. The event is for grades 3 through 6. 3-4 grade overall winners were: 1st place - Reagan Reading Eagles, 2nd place – ETAA Roadrunners, 3rd place - North Fork Cool Cougars. 5-6 grade overall winners were: 1st North Fork Bookosaurus, 2nd Sherman Thomas STEM Academy Reading Ravens, and 3rd Fairmead Elementary.

Dr. Massetti commented the students were excited, very well behaved, and competitive. Mrs. Bustos noted it was standing room only for the awards ceremony.

5.3 Non-School Sources

None

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

Dr. Massetti stated Kevin Gordon of Capital Advisors has confirmed and the next meeting will be held at Matilda Torres High School on February 28th.

5.5 Madera County Foundation Board Report

None

5.6 Member Report(s)

None

6.0 Information from the Superintendent and Staff

6.1 Careers and Industry, Compact

Mrs. Protzman introduced Gini Pierce-Cummings. She is the English Language Arts (ELA)/English Language Development (ELD) Program Director and coordinator of the Madera County Compact. Ms. Pierce-Cummings explained the Compact held the Crystal Tower Awards in August. Steel Structures Incorporated was honored for their community service with Madera Unified and other districts in the county. She noted the work they did with the MadTown Robotics which helped to earn them a second world championship.

Students toured two partner plants on Careers in Industry day and then visited Madera Community College. Students responded well commenting a third tour is desired and the event was impactful because there were many different things to see.

Interactive, hands-on labs were provided to students during the Careers in Healthcare offered last March. Students sutured, reviewed concussion protocols, performed ultrasounds on standardized patients, learned how to clean teeth, and toured an ambulance and the Camarena health bus. The next event will be held March 8, 2024, and will include a tour of Valley Children's or Madera Community College. Breakout sessions will be held in the Conference Center.

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, 2023. 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.

Alfred Soares, Jr., 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 a printer, a laptop, and wooden cabinets.

Alfred Soares, Jr., 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 Average Daily Attendance (ADA) percentages. ADA for Juvenile Hall for current year is estimated to be funded at 42.09. The formula is based on the ADA that is “the greater of” current year, prior year, or 3-prior year average. ADA for 2024-25. The 2025-26 is set to decrease to 28.13 due to this new funding calculation. ADA is projected at 13.70 for County Funded Non-Juvenile Court Schools, 207.04 for Pioneer Technical Center, 45.70 for Madera County Independent Academy and 291.43 for Special Education. The two out years are projected to remain flat.
2. COLA is budgeted at 8.22% for the current year, 1.00% for 2024-25 and 2.70% for 2025-26 based on updated information from School Services.
3. There continue to be openings in hard to fill positions such as Nurse and Speech Language Pathologists. The First Interim Report reflects contracting for Speech Language Pathologist and Nurse positions from outside agencies.
4. PERS and STRS rates were updated based on the School Services Dartboard for the 2023-24, 2024-25 and 2025-26 years. STRS rates used are 19.10% for all years. PERS rates used are 26.68%, 27.70%, and 28.30%. The cumulative increase for the three years is budgeted to be approximately \$328,415.
5. Local and State revenue budgets have been updated to reflect updated 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 be increased at 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.

The current Projected Budget shows an increase in the Unrestricted General Fund ending balance for 23-24 of \$3,585,713. This is an increase of \$711,736 to the ending balance from the previous Original Budget shown in June. This is mainly due to savings in unfilled positions and actual carryover amounts from prior year.

The current Restricted Budget Projections show a decrease in Restricted General Fund ending balance for 23-24 of \$1,753,638. This is an increase of \$4,490,206 to the ending balance from the previous Original Budget from June. This is due to the spending down of One-Time funds not budgeted at Original Budget and actual carryover amounts from the prior year.

MCSOS continues to remain conservative in projections. At least the minimum required reserve level in the current and next two years will be maintained.

Overall there is an increase to the fund balance of \$6,052,433.

Mrs. Deniz asked about the starting salary for speech pathologists. Mr. Casarez stated speech pathologists start at \$90,000. A special schedule was negotiated for nurses and speech pathologists. They are no longer on the teacher schedule.

President Loveland asked if STRS and PERS will continue to increase. Dr. Massetti stated, "Yes, and fixed costs are about 40% per employee right now." Mrs. Loveland feels this is not sustainable.

Dr. Massetti stated school districts may start laying staff off because it is estimated it will cost 3.5% to run schools at the same level as the previous year, but only a 1% COLA will be offered.

Mr. Padilla asked how much is coming in for Special Education. Mrs. Verduzco explained Special Education is MCSOS' largest program and brings in \$16 million from State funds and \$4 million from federal funds. The federal government is supposed to fund at 40%, but MCSOS receives around 16%.

Alfred Soares, Jr., moved to accept the Positive Certification of the First Interim Report 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

9.4 Consideration Approval of Revised 2023-2024 School Calendars

9.4.1 Pioneer Technical Center/Madera County Independent Academy

9.4.2 Madera County Superintendent of Schools Special Education (Gould)

Ms. Drake stated Madera Unified made an adjustment to their calendar, but did not notify MCSOS. The change will not modify the number of days students will receive instruction.

Nancy Prosperi moved to approve the calendars as presented, 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 Zimri Padilla and carried by unanimous vote.

The meeting adjourned at 4:39 p.m.

Respectfully submitted,

Cecilia A. Massetti, Ed.D.
Executive Secretary

5.0 Information from the Superintendent and Staff

- 5.1 Artificial Intelligence (AI) [Lingo]
- 5.2 Cyber Security [Review of Information Technology services] [Lingo]
- 5.3 MCSOS Williams Quarterly Report [Drake]

6.0 Old Business

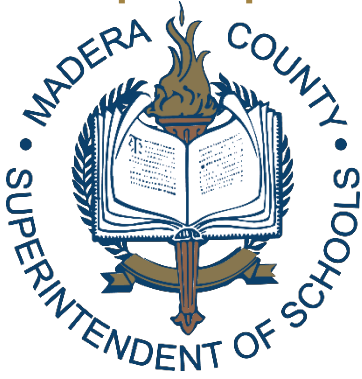
7.0 Closed Session

8.0 New Business

- 8.1 Consideration Issuance of Temporary County Certificates [Ratification of Temporary County Certificates issued previous month] **(Action)** [Casarez]
- 8.2 Consideration of School Accountability Report Card (SARC for the School Year 2022-2023) [California public schools are required to publish a SARC annually] **(Action)** [Cogan/Drake]
 - 8.2.1 Endeavor/Voyager Secondary School
 - 8.2.2 Pioneer Technical Center
 - 8.2.3 Madera County Independent Academy
 - 8.2.4 Special Education
- 8.3 Consideration Review and Accept the 2022-2023 Audit Report [Christina Zakarian of Borchardt, Corona, Faeth & Zakarian CPA will present this report to the Board] **(Action)** [Verduzco]

9.0 Other

10.0 Adjournment



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

Agenda Item 5.3

Board of Education Informational Item January 9, 2024

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, Student Programs & Services

Quarterly Report Submission Date: January 2024

Date for information to be reported publicly at Governing Board meeting: January 9, 2024

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.

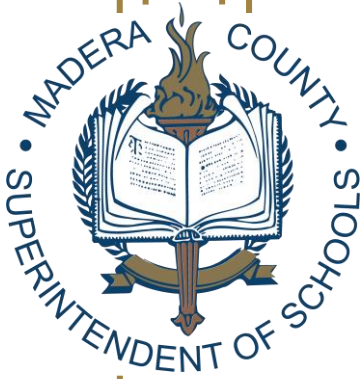
General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0	0	0
Teacher Vacancy or Misassignment	0	0	0
Facilities Conditions	0	0	0
TOTALS	0	0	0

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 8.1

Board of Education Action Item January 9, 2024

Topic:

Consideration Issuance of Temporary County Certificates.

Background:

Attached is a listing of the Temporary County Certificates (TCC) issued from December 1, 2023. 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
Educational Services

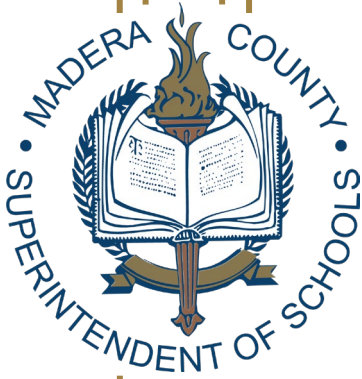
Recommendation:

It is recommended the Board ratify the issuance of Temporary County Certificates from December 1-29, 2023.

MADERA COUNTY SUPERINTENDENT of SCHOOLS

TEMPORARY COUNTY CERTIFICATES Issued 12/01/2023-12/29/2023

<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 Substitute Teacher Permit	12/01/2023-01/01/2025	Madera USD	12/29/2023	Renewal
Downum	Jessica	Short Term Staff Permit	12/01/2023-01/01/2025	Chawanakee USD	12/29/2023	New
Howard	Luke	Prospective Sub Teaching Permit	12/12/2023-01/01/2025	MCSOS	12/29/2023	New
King	Kayla	Short Term Staff Permit	12/01/2023-01/01/2025	Golden Valley USD	12/29/2023	New
Ruvalcaba	Maira	EM-30 Day Substitute Teacher Permit	01/01/2024-01/01/2025	Madera USD	12/29/2023	Renewal
Torres	Lydia	School Nurse Services Credential	12/01/2023-01/01/2025	Madera USD	12/29/2023	Renewal
Torres	Heather	TPSL- Multiple Subject	12/01/2023-01/01/2025	Madera USD	12/29/2023	New



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

Agenda Item 8.2

Board of Education Action Item January 09, 2024

Topic:

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

8.2.1 Endeavor/Voyager Secondary School

8.2.2 Pioneer Technical Center

8.2.3 Madera County Independent Academy

8.2.4 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 Schools (Juvenile Hall)

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)

8.2.1

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.

2023-24 School Contact Information

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

2023-24 District Contact Information

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

2023-24 School Description and Mission Statement

I would like to welcome all of you to the 2023-24 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. The Endeavor/Voyager staff continues 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 curriculum and opportunities to learn in groups and individually, while ensuring that all students receive 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, 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 cadets is six months. Both of these programs are fully accredited by the Western Association of Schools and Colleges (WASC).

2023-24 School Description and Mission Statement

Regards,
Hugo Sánchez
Program Director

Mission Statement:

By nurturing meaningful relationships with students, families, and communities, the CAES mission is to provide students the greatest chance at a lifetime of upward mobility by maintaining an inclusive, educational environment supported by empathetic teachers and staff. We will provide challenging core academics, career technical education, and ensure that every student is provided a solid foundation with the opportunity to pursue multiple pathways.

The vision of the Madera County Superintendent of Schools Programs is to provide an inclusive environment that promotes academic and personal achievement, encouraging the development of life-long learners. .

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
Grade 9	2
Grade 10	5
Grade 11	2
Grade 12	7
Total Enrollment	16

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	6.3%
Male	93.8%
Black or African American	12.5%
Hispanic or Latino	68.8%
White	18.8%
English Learners	25%
Socioeconomically Disadvantaged	100%
Students with Disabilities	37.5%

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)	1.90	66.56	26.40	38.35	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	7.00	10.15	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	5.00	7.25	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	1.00	33.44	12.90	18.73	12115.80	4.41
Unknown	0.00	0.00	17.60	25.53	18854.30	6.86
Total Teaching Positions	2.90	100.00	68.90	100.00	274759.10	100.00

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)	2.20	73.14	30.70	42.73	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	9.00	12.50	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	6.00	8.33	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.80	26.86	11.30	15.77	11953.10	4.28
Unknown	0.00	0.00	14.80	20.66	15831.90	5.67
Total Teaching Positions	3.00	100.00	71.90	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of

teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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	0.00	0.00
Local Assignment Options	1.00	0.80
Total Out-of-Field Teachers	1.00	0.80

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

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

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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

2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected

July 2023

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	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 %
Mathematics	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 %
Science	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 %
History-Social Science	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 %
Foreign Language	N/A		
Health	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%
Visual and Performing Arts	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 2023

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

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

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).

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.

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.

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 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	--		13		47	
Mathematics (grades 3-8 and 11)	--		0		33	

2022-23 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					

2022-23 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.

Science test results include the CAST 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 CAST 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.

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.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	--		0		29.47	

2022-23 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
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					

2022-23 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.

2022-23 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
2022-23 Pupils Enrolled in Courses Required for UC/CSU Admission	
2021-22 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.

2022-23 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. The administration of the PFT during 2021-22 and 2022-23 school years, 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
Grade 9	100	100	100	100	100

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.

2023-24 Opportunities for Parental Involvement

While there are few extracurricular activities for students in Juvenile Hall and Cadet Academy, Endeavor/Voyager 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 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 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Dropout Rate	54.5	46.2		22.0	26.5		9.4	7.8	
Graduation Rate	18.2	23.1		36.7	44.1		83.6	87.0	

2022-23 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2022-23 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.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students			
Female			
Male			
Non-Binary			
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 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.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions									
Expulsions									

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
Non-Binary		
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		

2023-24 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. This year's plan was approved at the October 10, 2023 meeting.

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	6	4		
Mathematics	12	1		
Science	12	1		
Social Science	9	3		

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	5	6		
Mathematics	3	2		
Science	5	3		
Social Science	9	4		

2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 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				

2022-23 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	

2022-23 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	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 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	\$27,517.43	\$10,455.33	\$17,062.11	\$97,012
District	N/A	N/A		
Percent Difference - School Site and District	N/A	N/A		10.6
State	N/A	N/A	\$7,607	
Percent Difference - School Site and State	N/A	N/A	88.5	2.7

Fiscal Year 2022-23 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 and/or speech pathologist as prescribed.

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 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		

2022-23 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	
Total AP Courses Offered 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 professional 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 focus primarily on increasing student achievement in English-Language Arts, Mathematics, and English Language Development to meet the needs of English Learners. Another important component of professional development has teachers modeling research-based, effective instructional practices for the rest of the staff. Additionally, 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 2023-24 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	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	16	16	12

Pioneer Technical Center

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)

8.2.2

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.

2023-24 School Contact Information

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

2023-24 District Contact Information

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

2023-24 School Description and Mission Statement

Welcome to Pioneer Technical Center (PTC) Charter High School! PTC is continually looking for opportunities to expand Career Technical Education (CTE) programs relevant to our students, while staying grounded to core education programs through our unique Independent Study 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 in the various advisory committees and events scheduled throughout the year to provide feedback and insight to help improve educational offerings and experiences for all students. Please come by Pioneer Technical Center anytime or contact me with any questions or inquiries.

Go Mustangs!

Hugo Sanchez
Pioneer Technical Center
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Madera, CA 93638
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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

2023-24 School Description and Mission Statement

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
Grade 8	5
Grade 9	76
Grade 10	83
Grade 11	44
Grade 12	35
Total Enrollment	243

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	47.3%
Male	52.7%
American Indian or Alaska Native	0.4%
Asian	1.2%

Black or African American	2.9%
Hispanic or Latino	79.8%
Native Hawaiian or Pacific Islander	0.4%
Two or More Races	1.2%
White	14%
English Learners	28.8%
Foster Youth	1.2%
Homeless	2.5%
Socioeconomically Disadvantaged	86.4%
Students with Disabilities	7%

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)	4.40	26.25	26.40	38.35	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	7.00	10.15	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	5.00	7.25	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	11.90	70.16	12.90	18.73	12115.80	4.41
Unknown	0.60	3.59	17.60	25.53	18854.30	6.86
Total Teaching Positions	16.90	100.00	68.90	100.00	274759.10	100.00

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)	5.00	31.47	30.70	42.73	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	9.00	12.50	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	6.00	8.33	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	10.50	66.14	11.30	15.77	11953.10	4.28
Unknown	0.30	2.33	14.80	20.66	15831.90	5.67
Total Teaching Positions	15.80	100.00	71.90	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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	0.00	0.00
Local Assignment Options	11.90	10.50
Total Out-of-Field Teachers	11.90	10.50

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

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

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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

2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected		August 2023	
Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	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 %
Mathematics	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 %
Science	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 %
History-Social Science	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 %
Foreign Language	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	Yes	0.00 %

	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.		
Health	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 %
Visual and Performing Arts	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 %

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. Pioneer Technical Center classrooms 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 these inspections. 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 2023

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

Overall Facility Rate

Exemplary	Good	Fair	Poor
X			

B. Pupil Outcomes

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).

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.

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.

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 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	30		13		47	
Mathematics (grades 3-8 and 11)	1		0		33	

2022-23 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					

2022-23 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.

Science test results include the CAST 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 CAST 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.

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.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	3.85		0		29.47	

2022-23 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
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					

2022-23 Career Technical Education Programs

Pioneer Technical Center offers Construction, Welding and Child Development as Career Technical Education (CTE) courses. PTC partners with Fresno County Regional Occupational Programs (ROP) and offered 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

2022-23 Career Technical Education Programs

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.

2022-23 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
2022-23 Pupils Enrolled in Courses Required for UC/CSU Admission	
2021-22 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.

2022-23 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. The administration of the PFT during 2021-22 and 2022-23 school years, 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
Grade 9	91.3	92.7	92.0	90.2	95.6

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.

2023-24 Opportunities for Parental Involvement

At Pioneer Technical Center (PTC), 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 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Dropout Rate	19.6	29.2		22.0	26.5		9.4	7.8	
Graduation Rate	44.6	50.0		36.7	44.1		83.6	87.0	

2022-23 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2022-23 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.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students			
Female			
Male			
Non-Binary			
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 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.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions									
Expulsions									

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
Non-Binary		
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		

2023-24 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 situation. 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. This year's plan was approved at the October 10, 2023 meeting.

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	7	58		1
Mathematics	8	31		1
Science	7	35		1
Social Science	7	77		

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	8	49		1
Mathematics	9	36		
Science	7	28	1	
Social Science	6	59		

2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 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				

2022-23 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	

2022-23 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	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 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	\$15,137.46	\$6,960.78	\$8,176.68	\$88,225
District	N/A	N/A	\$	
Percent Difference - School Site and District	N/A	N/A		-0.6
State	N/A	N/A	\$7,607	
Percent Difference - School Site and State	N/A	N/A	23.2	-8.5

Fiscal Year 2022-23 Types of Services Funded

Pioneer Technical Center provides a variety of scholastic/educational services for students. These services 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.

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 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		

2022-23 Advanced Placement (AP) Courses

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

Percent of Students in AP Courses	0
--	---

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	0
English	0
Fine and Performing Arts	0
Foreign Language	0
Mathematics	0
Science	0
Social Science	0
Total AP Courses Offered Where there are student course enrollments of at least one student.	0

Professional Development

Madera County Superintendent of Schools (MCSOS) is committed to providing high quality professional 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 student proficiency in English/Language Arts and Mathematics, and the continued needs of English Learners. Another important component of professional development has teachers modeling research-based, effective instructional practices to the staff. Additionally, 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 2023-24 school year, the LEA will partner with an outside educational agency to continue focusing on improved mathematics instruction and student achievement.

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

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	16	16	12

Gould Educational Center

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)

8.2.4

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.

2023-24 School Contact Information

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

2023-24 District Contact Information

District Name	Madera County Superintendent of Schools
Phone Number	559-673-6051
Superintendent	Dr. Cecilia Massetti
Email Address	http://mcsos.org
District Website	cmassetti@mcsos.org

2023-24 School Description and Mission Statement

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
Kindergarten	23
Grade 1	30
Grade 2	31

Grade 3	23
Grade 4	23
Grade 5	15
Grade 6	23
Grade 7	20
Grade 8	23
Grade 9	20
Grade 10	21
Grade 11	24
Grade 12	80
Total Enrollment	356

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	32.6%
Male	67.4%
Asian	0.8%
Black or African American	1.4%
Filipino	0.6%
Hispanic or Latino	76.1%
Two or More Races	2%
White	17.7%
English Learners	37.9%
Foster Youth	0.8%
Socioeconomically Disadvantaged	78.1%
Students with Disabilities	100%

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)	16.00	36.36	26.40	38.35	228366.10	83.12
Intern Credential Holders Properly Assigned	6.00	13.64	7.00	10.15	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	5.00	11.36	5.00	7.25	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	12.90	18.73	12115.80	4.41
Unknown	17.00	38.64	17.60	25.53	18854.30	6.86
Total Teaching Positions	44.00	100.00	68.90	100.00	274759.10	100.00

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)	18.40	41.10	30.70	42.73	234405.20	84.00
Intern Credential Holders Properly Assigned	7.00	15.56	9.00	12.50	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	5.00	11.11	6.00	8.33	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	11.30	15.77	11953.10	4.28
Unknown	14.50	32.23	14.80	20.66	15831.90	5.67
Total Teaching Positions	44.90	100.00	71.90	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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	4.00	4.00
Misassignments	1.00	1.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	5.00	5.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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	0.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	1.7	1.7
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	40.2	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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

2023-24 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	August 2023
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Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	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%
Mathematics	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%
Science	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%
History-Social Science	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%
Foreign Language	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	Yes	0%

	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.		
Health	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%
Visual and Performing Arts	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%
Science Laboratory Equipment (grades 9-12)	N/A	N/A	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. MCSOS continues to address the COVID-19 Pandemic, providing 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

October 2023

School Facility Conditions and Planned Improvements

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			All filters are changed every three months. All classrooms have been equipped with air purifiers.
Interior: Interior Surfaces	X			Room 23 at Yosemite High School received new carpeting and painting was done. Paint touch ups are also made as needed on walls and doors.
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			School sites are inspected weekly to ensure that cleanliness standards are met. Staff have attended additional training 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.
Electrical	X			No issues, maintenance as needed.
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			All systems are good. All aerators were replaced at all sites and fixtures are changed annually.
Safety: Fire Safety, Hazardous Materials	X			Regular inspections are conducted and corrections are made as needed.
Structural: Structural Damage, Roofs	X			Maintained
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			The playground equipment project at Gould Educational Center was started at the end of the 2021/2022 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.

Overall Facility Rate

Exemplary	Good	Fair	Poor
X			

B. Pupil Outcomes

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).

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.

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.

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 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	2		13		47	
Mathematics (grades 3-8 and 11)	0		0		33	

2022-23 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					

2022-23 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.

Science test results include the CAST 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 CAST 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.

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.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	0		0		29.47	

2022-23 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
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					

2022-23 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.

2022-23 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
2022-23 Pupils Enrolled in Courses Required for UC/CSU Admission	
2021-22 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.

2022-23 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. The administration of the PFT during 2021-22 and 2022-23 school years, 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.

2023-24 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 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 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Dropout Rate	15.4	3.7		22.0	26.5		9.4	7.8	
Graduation Rate	11.5	25.9		36.7	44.1		83.6	87.0	

2022-23 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2022-23 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.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students			
Female			
Male			
Non-Binary			
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 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.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions									
Expulsions									

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
Non-Binary		
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		

2023-24 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 training includes 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 (October 10, 2023). 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 of 2023. The School Site Council for Gould Educational Center approved the 2023-2024 School Safety Plan on August 30, 2023.

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.

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	8	4		
3	1	1		
6	3	2		
Other	7	15		

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	7	3		
5	1	1		
6	1	1		
Other	8	18		

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 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

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	3	4		
Mathematics	2	6		
Science	4	3		
Social Science	3	5		

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	3	4		
Mathematics	3	3		
Science	1	2		
Social Science	3	6		

2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 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				

2022-23 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	

2022-23 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	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 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	\$51,103.50	\$51,031.77	\$71.53	\$78,031.56
District	N/A	N/A		
Percent Difference - School Site and District	N/A	N/A		
State	N/A	N/A	\$7,607	
Percent Difference - School Site and State	N/A	N/A		

Fiscal Year 2022-23 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.

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 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	\$51,367.00	
Mid-Range Teacher Salary	\$79,890.00	
Highest Teacher Salary	\$97,025.00	
Average Principal Salary (Elementary)		
Average Principal Salary (Middle)		
Average Principal Salary (High)		
Superintendent Salary		
Percent of Budget for Teacher Salaries	25.17%	
Percent of Budget for Administrative Salaries	4.19%	

2022-23 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.

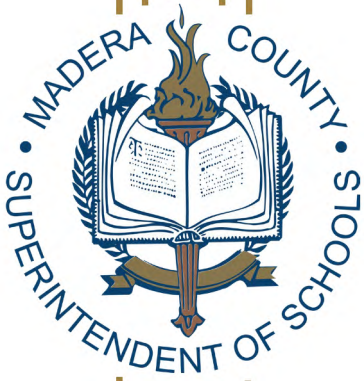
Subject	Number of AP Courses Offered
Computer Science	
English	
Fine and Performing Arts	
Foreign Language	
Mathematics	
Science	
Social Science	
Total AP Courses Offered Where there are student course enrollments of at least one student.	

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. Half of those days were dedicated to professional development and the other half of the 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 with various organizations to provide training on site which are tailored to the needs of students served by MCSOS. During the 2022-2023 school year MCSOS held its first ever, "Choose Your Own Adventure," training for staff. All staff were able to select from a wide variety of offerings. The staff was able to take ownership of their own learning and choose something they felt was applicable to their work assignment. This was a huge success with staff and will be continued. 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 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	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	8	8	4



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

Agenda Item 8.3

Board of Education Action Item January 9, 2024

Topic:

Receive Audit Report for 2022-2023 Fiscal Year

Background:

Christina Zakarian, CPA, a partner with Borchardt, Corona, Faeth & Zakarian will present and review the Audit Report at the January 9, 2024, 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:

Marisol Verduzco
Chief Officer
Business & Administrative Services

Recommendation:

It is recommended the Board approve the Audit Report for 2022-2023 Fiscal Year.

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

AUDIT REPORT

JUNE 30, 2023

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

MADERA COUNTY SUPERINTENDENT OF SCHOOLS
AUDIT REPORT
YEAR ENDED JUNE 30, 2023

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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, 2023, 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, 2023, 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 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 audit opinions.

Emphasis of Matter – Change in Accounting Principle

As described in Note A.2.a., the Superintendent of Schools implemented the provisions of the Governmental Accounting Standards Board (GASB) Statements No. 96, Subscription-Based Information Technology Arrangements, for the year ended June 30, 2023, which represent changes in accounting principles. Our opinion is not modified with respect to this matter.

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 Superintendent of Schools' 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 Superintendent of Schools' 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 Superintendent of Schools' 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 Superintendent of Schools' Proportionate Share of the Net Pension Liability, Schedules of Superintendent of Schools' Pension Contributions, and Schedule of Changes in the Total OPEB Liability and Related Ratios, as listed in the table of contents be presented to supplement the basic financial statements. Such information 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, *2022-23 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, 2023, 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.

*Borchardt, Corona, Faith
& Gyakavian*

Fresno, California
December 15, 2023

Introductory Section

MADERA COUNTY SUPERINTENDENT OF SCHOOLS
Management's Discussion and Analysis (MD&A)
June 30, 2023

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, 2023. 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 \$18,644,529, the result of assets of \$104,036,233 and Deferred Outflows of Resources of \$13,450,990 less liabilities of \$94,399,530 and Deferred Inflows of Resources of \$4,443,164 representing a >100.00% increase from the previous year. Cash in County Treasury compared to last year was \$11,499,815 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 \$50,866,207 of revenue or 59.98% of all revenues. General revenues accounted for \$26,089,299 or 30.76% of total revenues of \$84,806,306.
- ❑ Total assets in the General Fund were \$49,305,258 at June 30, 2023. This was an increase of \$11,196,203 (29.38%) over the prior year total assets in the General Fund of \$38,109,055.
- ❑ Overall revenues in the General Fund were \$56,788,828 which were greater than expenditures of \$45,781,453 by \$11,007,375.
- ❑ 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 9th-12th 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 \$18,644,529 at June 30, 2023. See Table 1. The Superintendent of Schools' combined net position reveals an increase of \$13,073,982 >100.00% over the previous year. Assets increased by \$14,447,186 primarily due to an increase in Cash in County Treasury over last year by \$11,499,815 and an increase in Accounts Receivable from last year by \$2,150,796. 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**

	Governmental Activities		Total Percentage Change
	2023	2022	2023-2022
Assets:			
Cash	\$ 45,237,011	\$ 33,737,196	34.09%
Accounts Receivable	18,485,903	16,335,107	13.17%
Stores Inventories	200	2,589	(92.28%)
Prepaid Expenses	547	-	N/A
Capital Assets, Net of Accumulated Depreciation	40,312,572	39,514,155	2.02%
TOTAL ASSETS	104,036,233	89,589,047	16.13%
Deferred Outflows of Resources	13,450,990	7,803,161	72.38%
Liabilities:			
Accounts Payable	13,920,081	11,103,122	25.37%
Unearned Revenue	813,579	756,239	7.58%
Long-Term Debt:			
Total OPEB Liability	16,715,268	17,438,099	(4.15%)
Net Pension liability	42,362,991	25,648,394	65.17%
Leases Payable	146,279	14,163	>100.00%
Subscriptions Payable	1,321,571	-	N/A
Compensated Absences	221,212	232,244	(4.75%)
Certificates of Participation	18,898,549	19,505,418	(3.11%)
TOTAL LIABILITIES	94,399,530	74,697,679	26.38%
Deferred Inflows of Resources	4,443,164	17,123,982	(74.05%)
Net Position:			
Net Investment in Capital Assets	19,946,173	19,994,574	(0.24%)
Restricted	20,361,753	14,197,923	43.41%
Unrestricted	(21,663,397)	(28,621,952)	24.31%
TOTAL NET POSITION	\$ 18,644,529	\$ 5,570,547	>100.00%

Change in Net Position

Table 2 shows the Superintendent of Schools' total revenues of \$84,806,306. About 24.23% of the revenue comes from LCFF Sources. Operating Grants and Contributions accounted for the majority of total revenue 59.98%.

The total cost of all programs and services was \$71,445,615. The Superintendent of Schools' expenses are predominately related to educating and caring for students 51.87%. Community and ancillary services accounted for another 1.47%. Administrative activities accounted for just 10.27% 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**

	Total Activities		Total Percentage Change
	2023	2022	2023-2022
Revenues:			
Program Revenues:			
Charges for Services	\$ 7,850,800	\$ 6,654,861	17.97%
Operating Grants and Contributions	50,866,207	50,232,395	1.26%
General Revenues:			
LCFF Sources	20,544,497	16,853,690	21.90%
Federal and State Revenues	1,294,115	402,826	>100.00%
Local Revenues	4,250,687	4,426,207	(3.97%)
TOTAL REVENUES	84,806,306	78,569,979	7.94%
Expenses:			
Instruction	21,215,019	17,064,741	24.32%
Instruction-Related Services	8,708,962	7,186,309	21.19%
Pupil Services	7,137,781	5,983,544	19.29%
Ancillary Services	40,994	8,156	>100.00%
Community Services	1,012,436	1,187,594	(14.75%)
Enterprise	2,870	19,807	(85.51%)
General Administration	7,337,530	6,596,368	11.24%
Plant Services	5,083,288	4,692,597	8.33%
Other Outgo	20,185,608	19,676,714	2.59%
Interest on Long-Term Obligations	721,127	996,614	(27.64%)
TOTAL EXPENSES	71,445,615	63,412,444	12.67%
INCREASE (DECREASE) IN NET POSITION	\$ 13,360,691	\$ 15,157,535	>100.00%
BEGINNING NET POSITION	5,570,547	(9,584,856)	158.12%
PRIOR PERIOD ADJUSTMENT	(286,709)	(2,132)	>(100.00%)
ENDING NET POSITION	\$ 18,644,529	\$ 5,570,547	>100.00%

Governmental Activities

The cost of all governmental activities this year was \$71,445,615.

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**

	Total Cost of Services		Net Cost of Services	
	2023	2022	2023	2022
Instruction	\$ 21,215,019	\$ 17,064,741	\$ 3,459,951	\$ 1,726,492
Instruction-Related Services	8,708,962	7,186,309	1,949,098	1,108,467
Pupil Services	7,137,781	5,983,544	1,688,027	996,809
Ancillary Services	40,994	8,156	9,328	1,383
Community Services	1,012,436	1,187,594	56,235	65,389
Enterprise	2,870	19,807	(88,610)	57,061
General Administration	7,337,530	6,596,368	2,070,270	603,258
Plant Services	5,083,288	4,692,597	1,719,410	1,773,233
Other Outgo	20,185,608	19,676,714	1,143,772	(803,518)
Interest on Long-Term Obligations	721,127	996,614	721,127	996,614
TOTAL	\$ 71,445,615	\$ 63,412,444	\$ 12,728,608	\$ 6,525,188

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 \$49,154,882, which is an increase of \$10,905,198 from last year's ending fund balance of \$38,249,684 (See Table 4).

Table 4
Governmental Funds Balances and Activity

	Balances and Activity			June 30, 2023
	July 1, 2022	Revenues & Other Sources	Expenditures & Other Uses	
General*	\$ 26,105,914	\$ 57,267,918	\$ 46,181,483	\$ 37,192,349
Charter School	4,411,096	5,444,665	5,168,663	4,687,098
Special Education Pass-Through*	973,019	19,041,836	19,996,405	18,450
Child Development*	24,865	4,015,802	3,992,730	47,937
Deferred Maintenance	1,972	22	-	1,994
Forest Reserve	-	221,121	221,121	-
Special Reserve Fund for Post-Employment Benefits	6,673,634	473,543	-	7,147,177
County School Facilities	59,184	693	-	59,877
Total	\$ 38,249,684	\$ 86,465,600	\$ 75,560,402	\$ 49,154,882

*These funds include prior period adjustments as disclosed in Note Q in the financial statement footnotes.

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 12, 2023. 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 \$3,202,262 over the original budget primarily due to an increase in Revenues for LCFF funding (County Operations grant) Medi-Cal Administrative Services, Special Education (AB602), Cal Viva SBHIP funding, and Differentiated Assistance Funds.

Salaries and Benefits - increased by \$2,717,931 due to increase of number of working days for CTA and CSEA from 184 to 188, one-time off the schedule payment for CSEA, and Cost-of-Living Increases for all groups.

Other non-personnel expenditures – decreased by \$4,237,894 due to One-Time funds (ESSER III, Expanded Learning Opportunity (ELO), In-Person-Instruction (IPI), and Educator Effectiveness), 21CSLA, and Special Education Learning Recovery Support budgeted under Supplies and Professional/Consulting services expenditures not fully expended in 2022-23.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2023, the Superintendent of Schools had invested \$40,312,572 in a broad range of capital assets, including land, buildings and improvements, work in progress, equipment, vehicles, lease assets and subscription 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

	Governmental Activities		Percentage of Change
	2023	2022	2023-2022
Land	\$ 1,353,422	\$ 1,353,422	0.00%
Buildings	36,321,355	36,761,916	(1.20%)
Improvements	437,244	477,235	(8.38%)
Equipment	676,896	768,601	(11.93%)
Work in Progress	152,284	139,222	9.38%
Lease Assets and Subscription Assets	1,371,371	13,759	>100.00%
NET CAPITAL ASSETS	\$ 40,312,572	\$ 39,514,155	2.02%

The Superintendent of Schools' fiscal year 2023-24 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 \$79,665,870 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

	Governmental Activities		Percentage of Change
	2023	2022	2023-2022
Net Pension Liability	\$ 42,362,991	\$ 25,648,394	65.17%
Total OPEB Liability	16,715,268	17,438,099	(4.15%)
Certificates of Participation	18,898,549	19,505,418	(3.11%)
Leases Payable	146,279	14,163	932.82%
Compensated Absences	221,212	232,244	(4.75%)
Subscriptions Payable	1,321,571	-	N/A
TOTAL LONG-TERM DEBT	\$ 79,665,870	\$ 62,838,318	26.78%

The increase in long term debt is mainly due to the increase of the Net Pension Liability for the Superintendent of Schools' proportionate share for STRS and PERS and the increase in Subscriptions Payable due to the implementation of GASB Statement No. 96 as described in Note A in the financial statements.

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 Marisol Verduzco at (559) 673-6051 ext. 6229.

Financial Section

MADERA COUNTY SUPERINTENDENT OF SCHOOLS
STATEMENT OF NET POSITION
JUNE 30, 2023

	<u>Governmental Activities</u>
ASSETS:	
Cash in County Treasury	\$ 45,234,881
Cash in Revolving Fund	2,130
Accounts Receivable	18,485,903
Stores Inventories	200
Prepaid Expenses	547
Capital Assets:	
Land	1,353,422
Land Improvements, Net	437,244
Buildings, Net	36,321,355
Equipment, Net	676,896
Work in Progress	152,284
Lease Assets and Subscription Assets, Net	<u>1,371,371</u>
Total Assets	<u>104,036,233</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred Outflows of Resources - Pensions	<u>13,450,990</u>
Total Deferred Outflows of Resources	<u>13,450,990</u>
LIABILITIES:	
Accounts Payable	13,920,081
Unearned Revenue	813,579
Noncurrent Liabilities:	
Net Pension Liability	42,362,991
Total OPEB Liability	16,715,268
Due within one year	1,969,918
Due in more than one year	<u>18,617,693</u>
Total Liabilities	<u>94,399,530</u>
DEFERRED INFLOWS OF RESOURCES:	
Deferred Inflows of Resources - Pensions	<u>4,443,164</u>
Total Deferred Inflows of Resources	<u>4,443,164</u>
NET POSITION:	
Net Investment in Capital Assets	19,946,173
Restricted For:	
Federal and State Programs	20,301,876
Capital Projects	59,877
Unrestricted	<u>(21,663,397)</u>
Total Net Position	<u>\$ 18,644,529</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, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
PRIMARY GOVERNMENT:				
Governmental Activities:				
Instruction	\$ 21,215,019	\$ 3,422,163	\$ 14,332,905	\$ (3,459,951)
Instruction-Related Services	8,708,962	1,407,648	5,352,216	(1,949,098)
Pupil Services	7,137,781	1,176,834	4,272,920	(1,688,027)
Ancillary Services	40,994	7,066	24,600	(9,328)
Community Services	1,012,436	75,368	880,833	(56,235)
Enterprise	2,870	20,412	71,068	88,610
General Administration	7,337,530	1,089,692	4,177,568	(2,070,270)
Plant Services	5,083,288	651,617	2,712,261	(1,719,410)
Other Outgo	20,185,608	--	19,041,836	(1,143,772)
Interest on Long-Term Obligations	721,127	--	--	(721,127)
Total Governmental Activities	<u>71,445,615</u>	<u>7,850,800</u>	<u>50,866,207</u>	<u>(12,728,608)</u>
Total Primary Government	<u>\$ 71,445,615</u>	<u>\$ 7,850,800</u>	<u>\$ 50,866,207</u>	<u>(12,728,608)</u>
General Revenues:				
LCFF Sources				20,544,497
Federal Revenues				221,121
State Revenues				1,072,994
Local Revenues				<u>4,250,687</u>
Total General Revenues				<u>26,069,299</u>
Change in Net Position				13,360,691
Net Position - Beginning				5,570,547
Prior Period Adjustment				<u>(288,709)</u>
Net Position - Ending				<u>\$ 18,644,529</u>

The accompanying notes are an integral part of this statement.

MADERA COUNTY SUPERINTENDENT OF SCHOOLS
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023

	<u>General Fund</u>	<u>Special Education Pass-Through</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS:				
Cash in County Treasury	\$ 38,248,969	\$ 1,989,788	\$ 4,996,124	\$ 45,234,881
Cash in Revolving Fund	2,130	--	--	2,130
Accounts Receivable	10,266,036	7,220,307	999,560	18,485,903
Due from Other Funds	787,376	--	91	787,467
Stores Inventories	200	--	--	200
Prepaid Expenditures	547	--	--	547
Total Assets	<u>49,305,258</u>	<u>9,210,095</u>	<u>5,995,775</u>	<u>64,511,128</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 4,364,450	\$ 9,191,645	\$ 199,105	\$ 13,755,200
Due to Other Funds	91	--	787,376	787,467
Unearned Revenue	599,197	--	214,382	813,579
Total Liabilities	<u>4,963,738</u>	<u>9,191,645</u>	<u>1,200,863</u>	<u>15,356,246</u>
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	2,130	--	--	2,130
Stores Inventories	200	--	--	200
Prepaid Items	547	--	--	547
Restricted Fund Balances	23,683,206	18,450	1,260,748	24,962,404
Committed Fund Balances	1,994	--	--	1,994
Assigned Fund Balances	9,644,136	--	3,534,164	13,178,300
Unassigned:				
Reserve for Economic Uncertainty	1,357,859	--	--	1,357,859
Other Unassigned	9,651,448	--	--	9,651,448
Total Fund Balance	<u>44,341,520</u>	<u>18,450</u>	<u>4,794,912</u>	<u>49,154,882</u>
Total Liabilities and Fund Balances	<u>\$ 49,305,258</u>	<u>\$ 9,210,095</u>	<u>\$ 5,995,775</u>	<u>\$ 64,511,128</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, 2023

Total fund balances - governmental funds balance sheet	\$ 49,154,882
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.	38,941,201
Payables for leases which are not due in the current period are not reported in the funds.	(146,279)
Payables for debt interest which are not due in the current period are not reported in the funds.	(164,881)
Payables for notes which are not due in the current period are not reported in the funds.	(18,898,549)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(221,212)
Recognition of the Superintendent of Schools's proportionate share of the net pension liability is not reported in	(42,362,991)
Deferred Resource Inflows related to the pension plans are not reported in the funds.	(4,443,164)
Deferred Resource Outflows related to the pension plans are not reported in the funds.	13,450,990
Recognition of the Superintendent of Schools's proportionate share of the net OPEB liability is not reported in t	(16,715,268)
Lease assets used in governmental activities are not reported in the funds.	143,670
Subscription assets used in governmental activities are not reported in the funds.	1,227,701
Payables for subscriptions which are not due in the current period are not reported in the funds.	<u>(1,321,571)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 18,644,529</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, 2023

	General Fund	Special Education Pass-Through	Other Governmental Funds	Total Governmental Funds
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 4,752,018	\$ --	\$ 3,383,421	\$ 8,135,439
Education Protection Account Funds	8,366	--	235,406	243,772
Local Sources	11,638,126	--	527,160	12,165,286
Federal Revenue	7,591,296	7,238,622	587,626	15,417,544
Other State Revenue	16,876,476	11,803,214	4,724,030	33,403,720
Other Local Revenue	15,922,546	--	182,948	16,105,494
Total Revenues	56,788,828	19,041,836	9,640,591	85,471,255
Expenditures:				
Current:				
Instruction	17,243,960	--	5,525,128	22,769,088
Instruction - Related Services	8,179,032	--	1,113,818	9,292,850
Pupil Services	6,858,285	--	428,240	7,286,525
Ancillary Services	40,994	--	--	40,994
Community Services	437,702	--	614,737	1,052,439
Enterprise	(40,729)	--	--	(40,729)
General Administration	6,263,237	--	462,863	6,726,100
Plant Services	3,160,011	--	948,934	4,108,945
Other Outgo	1,250	19,996,405	187,953	20,185,608
Capital Outlay	1,291,973	--	58,673	1,350,646
Debt Service:				
Principal	1,620,012	--	7,691	1,627,703
Interest	725,726	--	1,309	727,035
Total Expenditures	45,781,453	19,996,405	9,349,346	75,127,204
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,007,375	(954,569)	291,245	10,344,051
Other Financing Sources (Uses):				
Transfers In	33,168	--	30	33,198
Transfers Out	(30)	--	(33,168)	(33,198)
Other Sources	519,488	--	41,659	561,147
Total Other Financing Sources (Uses)	552,626	--	8,521	561,147
Net Change in Fund Balance	11,560,001	(954,569)	299,766	10,905,198
Fund Balance, July 1	32,635,269	1,109,655	4,641,396	38,386,320
Prior Period Adjustment	146,250	(136,636)	(146,250)	(136,636)
Fund Balance, June 30	\$ 44,341,520	\$ 18,450	\$ 4,794,912	\$ 49,154,882

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, 2023

Net change in fund balances - total governmental funds	\$ 10,905,198
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	1,479,918
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,477,966)
Repayment of lease principal is an expenditure in the funds but is not an expense in the SOA.	28,082
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	606,869
(Increase) decrease in accrued interest from beginning of period to end of period.	5,908
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	11,032
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(160,198)
Implementing GASB 68 required certain expenditures to be de-expended and recorded as DRO.	5,993,086
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(4,379,036)
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	722,831
The amortization of lease assets used in governmental activities is not reported in the funds.	(30,287)
Repayment of subscription principal is an expenditure in the funds, but is not an expense in the SOA.	992,752
Proceeds of subscriptions do not provide revenue in the SOA, but are reported as current resources in the funds.	(400,949)
The amortization of subscription assets used in governmental activities is not reported in the funds.	<u>(936,549)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 13,360,691</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, 2023

	<u>Custodial Fund</u>
	<u>Warrant/ Pass-through Fund</u>
ASSETS:	
Cash in County Treasury	\$ <u>3,084,478</u>
Total Assets	<u>3,084,478</u>
LIABILITIES:	
Due to Student Groups/Other Agencies	<u>3,084,478</u>
Total Liabilities	<u>3,084,478</u>
NET POSITION:	
Restricted for Other Purposes	\$ <u> --</u>
Total Net Position	<u> --</u>

The accompanying notes are an integral part of this statement.

MADERA COUNTY SUPERINTENDENT OF SCHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Custodial Fund</u>
	<u>Warrant/ Pass-Through Fund</u>
ADDITIONS:	
Funds Collected for Others	\$ <u>151,622,352</u>
Total Additions	<u>151,622,352</u>
DEDUCTIONS:	
Funds Distributed for Others	<u>151,622,352</u>
Total Deductions	<u>151,622,352</u>
Change in Fiduciary Net Position	--
Net Position-Beginning of the Year	<u>--</u>
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, 2023

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 2022, the Superintendent of Schools adopted GASB Statement No. 96, Subscriptions-Based Information Technology Arrangements (SBITAs). The implementation of this standard establishes a single model for SBITA accounting based on the principle that they are financing the right to use an underlying asset. The standard requires recognition of certain SBITA assets and liabilities that previously were classified as 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 \$(150,073), also see Note Q for total prior period adjustment on beginning net position.

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b. Basis of Presentation

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

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

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

The Superintendent of Schools reports the following major governmental funds:

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

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

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

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

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

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

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

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In addition, the Superintendent of Schools reports the following fund types:

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

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

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

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

a. Deposits and Investments

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

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

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

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

b. Stores Inventories and Prepaid Expenditures

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

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

c. Capital Assets

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

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

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

d. 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.

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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. Subscriptions-Based Information Technology Arrangements

Subscriptions-Based Information Technology Arrangement (SBITA) assets are assets which the Superintendent of Schools has entered into an arrangement to use the information technology software for a term of more than one year. The value of the SBITA is determined by the net present value of the SBITA at the Superintendent of Schools' estimated incremental borrowing rate at the time of the arrangement, amortized on a straight-line basis over the term of the arrangement.

SBITA subscription payables 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 SBITA inception.

f. 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.

g. 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.

h. 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.

i. 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.

MADERA COUNTY SUPERINTENDENT OF SCHOOLS
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j. 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.

k. 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.

l. 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.

m. 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.

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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.

n. 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, 2021
Measurement Date (MD)	June 30, 2022
Measurement Period (MP)	July 1, 2021 to June 30, 2022

o. 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.

p. 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.

MADERA COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
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B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

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

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

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

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

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

C. Excess of Expenditures over Appropriations

As of June 30, 2023, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund:	
Certificated Salaries	\$ 6
Capital Outlay	519,487
Debt Service:	
Principal	1,013,143
Interest	54,998

The Superintendent of Schools' General Fund incurred additional expenditures in Certificated Salaries and in Capital Outlay, Debt Service Principal and Interest for the reclassification of payments made on leases and subscriptions during the year.

D. Cash and Investments

Summary of Cash and Investments

Cash and investments at June 30, 2023 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Governmental Activities:	
Cash in County Treasury	\$ 45,234,881
Cash in Revolving Fund	2,130
Total	<u>45,237,011</u>
Fiduciary Funds:	
Cash in County Treasury	3,084,478
Grand Total Cash and Investments	<u>\$ 48,321,489</u>

Cash and investments as of June 30, 2023 consist of the following:

Deposits with Financial Institutions	\$ 2,130
Deposits with County Treasury	48,319,359
Total Cash and Investments	<u>\$ 48,321,489</u>

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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 \$48,319,359 as of June 30, 2023). 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, 2023, as provided by the pool sponsor, was \$46,537,379. Assumptions made in determining the fair value of the Superintendent of Schools' pooled investment portfolios are available from the County Treasurer. The County is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The amount recorded on these financial statements is the balance available for withdrawal based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Cash in Banks and in Revolving Fund

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

Investment Accounting Policy

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

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.

MADERA COUNTY SUPERINTENDENT OF SCHOOLS

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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.

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, 2023 were as follows:

	<u>Uncategorized</u>	<u>Total</u>
Cash in County Treasury (Investments in county treasury)	<u>\$ 48,319,359</u>	<u>\$ 48,319,359</u>

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F. Accounts Receivable

Accounts receivable as of June 30, 2023, consist of the following:

	General Fund	Special Education Pass-through	Other Governmental Funds	Total
Apportionment	\$ 821,480	\$ -	\$ 181,620	\$ 1,003,100
Federal Government:				
Federal Programs	5,582,865	7,126,053	146,481	12,855,399
State Government:				
Categorical Aid Programs	826,528	-	652,863	1,479,391
Lottery	20,814	-	18,596	39,410
Other	-	94,254	-	94,254
Total State Government	847,342	94,254	671,459	1,613,055
Local Government:				
Other	2,714,664	-	-	2,714,664
Miscellaneous	299,685	-	-	299,685
Totals	<u>\$10,266,036</u>	<u>\$7,220,307</u>	<u>\$ 999,560</u>	<u>\$ 18,485,903</u>

G. Capital Assets

Capital asset activity for the period ended June 30, 2023, 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	139,222	481,062	468,000	152,284
Total capital assets not being depreciated	1,492,644	481,062	468,000	1,505,706
Capital assets being depreciated:				
Buildings	49,595,225	714,101	-	50,309,326
Land Improvements	994,803	-	-	994,803
Equipment	4,422,835	191,608	35,523	4,578,920
Total capital assets being depreciated	55,012,863	905,709	35,523	55,883,049
Less accumulated depreciation for:				
Buildings	12,833,309	1,154,662	-	13,987,971
Land Improvements	517,568	39,991	-	557,559
Equipment	3,654,234	283,313	35,523	3,902,024
Total accumulated depreciation	17,005,111	1,477,966	35,523	18,447,554
Total capital assets being depreciated, net	38,007,752	(572,257)	-	37,435,495
Governmental activities capital assets, net	<u>\$ 39,500,396</u>	<u>\$ (91,195)</u>	<u>\$ 468,000</u>	<u>\$ 38,941,201</u>

Depreciation was charged to functions as follows:

Instruction	\$ 15,164
Instruction-Related Services	43,909
Pupil Services	151,348
Enterprise	13,312
General Administration	55,843
Plant Services	1,198,390
	<u>\$ 1,477,966</u>

MADERA COUNTY SUPERINTENDENT OF SCHOOLS

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YEAR ENDED JUNE 30, 2023

H. Right to Use Lease Assets

The Superintendent of Schools 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 (K). 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, 2023, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Intangible right to use assets	\$ 178,630	\$ 160,198	\$ 158,974	\$ 179,854
Totals at historical cost	178,630	160,198	158,974	179,854
Less: accumulated amortization	164,871	30,287	158,974	36,184
Right to Use Lease Assets - Net	<u>\$ 13,759</u>	<u>\$ 129,911</u>	<u>\$ -</u>	<u>\$ 143,670</u>

I. Right-to-Use Subscription-Based Information Technology Arrangement Assets

The Superintendent of Schools is committed under various subscription-based IT arrangements (SBITAs). At June 30, 2023, the Superintendent of Schools has three qualifying SBITAs under GASB 96 in which it is acting as Lessee. The present value of the SBITAs are aggregated on a fund basis. Governmental funds report lessee SBITAs current expenditures in the fund level Statement of Revenue, Expenses and Changes in Fund Balances, while total economic resources are reported in the government-wide statements and are amortized on a straight-line basis over the terms of the related SBITA.

The right-to-use (RTU) intangible capital assets associated with the SBITAs are as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
RTU SBITA - Financial Software	\$ 3,719,999	\$ -	\$ -	\$ 3,719,999
RTU SBITA - Maintenance Services	1,002,117	-	-	1,002,117
RTU SBITA - Digital Libraries	-	400,949	-	400,949
Totals at historical cost	4,722,116	400,949	-	5,123,065
Less: accumulated amortization	2,958,815	936,549	-	3,895,364
RTU SBITA Assets - Net	<u>\$ 1,763,301</u>	<u>\$ (535,600)</u>	<u>\$ -</u>	<u>\$ 1,227,701</u>

J. Interfund Balances and Activities

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2023, 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	\$ 91	To adjust expense and indirect costs.
Charter School Fund	General Fund	786,968	To move payroll, LCFF funding from COE, SDC Class at PTC, IT Support, indirect costs.
Child Development Fund	General Fund	41	To correct expense.
Forest Reserve Fund	General Fund	367	To correct funding.
		<u>\$ 787,467</u>	

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

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2. Transfers To and From Other Funds

Transfers in to and out from other funds at June 30, 2023, 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	\$ 33,168	Forest reserve transfer.
General Fund	Child Development Fund	30	To clear receivable.
		<u>\$ 33,198</u>	

K. 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, 2023, 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	\$ 232,244	\$ -	\$ 11,032	\$ 221,212	\$ 221,212
Direct Borrowings:					
Certificates of Participation	19,505,418	-	606,869	18,898,549	645,027
Subscriptions Payable	1,913,374	400,949	992,752	1,321,571	1,071,635
Leases Payable	14,163	160,198	28,082	146,279	32,044
Totals	<u>\$ 21,665,199</u>	<u>\$ 561,147</u>	<u>\$ 1,638,735</u>	<u>\$ 20,587,611</u>	<u>\$ 1,969,918</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.

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, 2023, are:

The certificates mature as follows:

<u>Date of Issue</u>	<u>Interest Rate%</u>	<u>Maturity Date</u>	<u>Original Issue</u>	<u>Outstanding July 1, 2022</u>	<u>Issued Current Year</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2023</u>
2016	2.00-4.00	2042	16,200,000	15,155,000	-	380,000	14,775,000
2018	3.775	2039	4,982,208	4,350,418	-	226,869	4,123,549
			<u>\$ 21,182,208</u>	<u>\$ 19,505,418</u>	<u>\$ -</u>	<u>\$ 606,869</u>	<u>\$ 18,898,549</u>

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2016 Certificates of Participation

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
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	555,000	418,181	973,181
2029-2033	3,410,000	1,765,106	5,175,106
2034-2038	4,460,000	1,153,766	5,613,766
2039-2042	4,495,000	322,194	4,817,194
Totals	<u>\$ 14,775,000</u>	<u>\$ 5,583,471</u>	<u>\$ 20,358,471</u>

2018 Certificates of Participation

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
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	272,754	113,947	386,701
2029-2033	1,251,138	419,673	1,670,811
2034-2038	1,310,157	185,524	1,495,681
2039	293,504	5,637	299,141
Totals	<u>\$ 4,123,549</u>	<u>\$ 1,302,257</u>	<u>\$ 5,425,806</u>

During the year, the Superintendent of Schools made payments on Certificates of Participation of \$1,277,597, including interest of \$670,728.

3. Subscriptions-Based Information Technology Arrangements Payable

The Superintendent of Schools has entered into subscriptions-based information technology arrangements (SBITAs) for certain financial software and related maintenance services and digital libraries. The SBITAs qualify as long-term debt under GASB 96 and, therefore, have been recorded at the present value of the future minimum lease payments as of their inception.

The SBITAs were executed in November 2018, for the right to use various information technology software requiring annual payments of \$552,500 per year, increasing by 4.00% annually and related maintenance. There are no variable payment components of the arrangement. The SBITAs liability is measured at a discount rate of 4.00%, which is the Superintendent of Schools' estimated incremental borrowing rate. As a result, the Superintendent of Schools has also recorded right-to-use SBITA assets.

The SBITA was executed in May 2022 for the right to use digital libraries software requiring annual payments of \$86,600. There are no variable payment components of the arrangement. The SBITAs liability is measured at a discount rate of 4.00%, which is the Superintendent of Schools' estimated incremental borrowing rate. As a result, the Superintendent of Schools has also recorded right-to-use SBITA assets.

The future lease payment maturity schedule for the Software Subscription is as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 711,544	\$ -	\$ 711,544

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The future lease payment maturity schedule for the SBITA maintenance services is as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 283,104	\$ -	\$ 283,104

The Superintendent of Schools entered into agreements with several educational agencies within Madera County to provide financial and payroll services offered through the financial software above. The agreements are on a yearly basis unless written notice is provided prior to January of any year. In exchange for the service provided the Superintendent of Schools was reimbursed \$813,434 for the year ended June 30, 2023 and is scheduled to be reimbursed \$845,448 for the year ended June 30, 2024.

The future lease payment maturity schedule for the SBITA digital libraries is as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 76,987	\$ 9,613	\$ 86,600
2025	80,067	6,533	86,600
2026	83,269	3,331	86,600
2027	86,600	-	86,600
Totals	<u>\$ 326,923</u>	<u>\$ 19,477</u>	<u>\$ 346,400</u>

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 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.

A lease agreement was executed in August 2022, to lease copiers and requires 60 monthly payments of \$2,806 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 October 2022, to lease copiers and requires 60 monthly payments of \$154 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.

The future lease payment maturity schedule is as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 32,044	\$ 4,873	\$ 36,917
2025	35,948	3,929	39,877
2026	35,223	2,477	37,700
2027	34,425	1,096	35,521
2028	8,639	68	8,707
	<u>\$ 146,279</u>	<u>\$ 12,443</u>	<u>\$ 158,722</u>

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L. 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	\$ 7,147,177	\$ -
LCAP Oversight	87,109	-
Differentiated Assistance	2,409,850	-
Charter Schools	-	3,534,164
Total Assigned	<u>\$ 9,644,136</u>	<u>\$ 3,534,164</u>
Committed for Deferred Maintenance	<u>\$ 1,994</u>	<u>\$ -</u>

M. 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.

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N. 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.

The Plans' provisions and benefits for the measurement period ending June 30, 2022 are summarized as follows:

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

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

c. Contributions – CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2023, employees hired prior to January 1, 2013 contributed 7.00%, employees hired on or after January 1, 2013 contributed 8.00% of annual pay, and the employer's contribution rate is 25.37% of annual payroll. Superintendent of Schools contributions to the pension plan were \$3,604,082 for the year ended June 30, 2023, and equal 100% of the required contributions for the year.

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d. Contributions – CalSTRS

For the year ended June 30, 2023, 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 19.10% of creditable compensation. Rates are defined in Section 22950.5 through measurement period ending June 30, 2023. Beginning in the fiscal year 2021-22 and for each year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Superintendent of Schools contributions to the pension plan were \$2,389,004 for the year ended June 30, 2023, 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, 2023, the State contributed \$1,172,011 on behalf of the Superintendent of Schools to CalSTRS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures.

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

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

As of June 30, 2023, 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	\$ 14,012,035	\$ 28,350,956	\$ 42,362,991
State's proportionate share of the net pension liability associated with the Superintendent of Schools	<u>7,017,268</u>	<u>-</u>	<u>7,017,268</u>
Total	<u>\$ 21,029,303</u>	<u>\$ 28,350,956</u>	<u>\$ 49,380,259</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, 2022, 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, 2021 rolled forward to June 30, 2022 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.

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The Superintendent of Schools' proportionate share of the net pension liability for each Plan as of June 30, 2021 and 2022 was as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
Proportion - June 30, 2021	0.019386%	0.082748%
Proportion - June 30, 2022	<u>0.020165%</u>	<u>0.082394%</u>
Change - Increase (Decrease)	<u>0.000779%</u>	<u>(0.000354%)</u>

For the year ended June 30, 2023, the Superintendent of Schools recognized pension expense of \$4,886,097 and revenue of \$507,062 for support provided by the State. At June 30, 2023, 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	\$ 5,993,086	\$ -
Differences between actual and expected experience	139,624	1,756,018
Change in assumptions	2,792,137	-
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	1,178,666	2,001,930
Net difference between projected and actual earnings on plan investments	<u>3,347,477</u>	<u>685,216</u>
Total	<u>\$ 13,450,990</u>	<u>\$ 4,443,164</u>

\$5,993,086 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, 2024. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	
2024	\$ 923,190
2025	20,289
2026	(506,225)
2027	2,913,601
2028	(377,571)
Thereafter	<u>41,456</u>
Total	<u>\$ 3,014,740</u>

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a. Actuarial Assumptions

The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

	<u>CalSTRS</u>	<u>CalPERS</u>
Valuation Date	June 30, 2021	June 30, 2021
Measurement Date	June 30, 2022	June 30, 2022
Actuarial Cost Method	Entry Age - Normal Cost Method	Entry Age - Normal Cost Method
Actuarial Assumptions:		
Discount Rate	7.10%	6.90%
Inflation	2.75%	2.30%
Payroll Growth	3.50%	(3)
Post Retirement Benefit Increase	(1)	(4)
Investment Rate of Return	7.10%	6.90%
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, 2.30% thereafter.

(5) CalPERS mortality table was developed based on CalPERS specific data. The rates incorporate generational mortality to capture ongoing mortality improvement using 80% of the scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report 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 6.90% for CalPERS. The projection of cash flows used to determine the discount rate assumed that contributions from plan members, employers, and state contributing agencies will be made at statutory contribution rates. To determine whether the Superintendent of Schools' bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the Superintendent of Schools' bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from CalSTRS and CalPERS websites.

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

CalSTRS and CalPERS are scheduled to review all actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. CalSTRS completed their ALM in November 2019. CalPERS completed their ALM in 2021 with new policies in effect on July 1, 2022. Both CalSTRS and CalPERS conduct new ALM's every four years.

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

CalPERS

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return (Years 1-10) (1)(2)</u>
Global Equity - cap-weighted	30.00%	4.45%
Global Equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
	<u>100.00%</u>	

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021-22 Asset Liability Management study.

CalSTRS

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
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%
	<u>100.00%</u>	

* 20-year average

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YEAR ENDED JUNE 30, 2023

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

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

	<u>CalSTRS</u>	<u>CalPERS</u>
1% Decrease	6.10%	5.90%
Net Pension Liability	\$ 23,797,633	\$ 40,954,391
Current Discount Rate	7.10%	6.90%
Net Pension Liability	\$ 14,012,035	\$ 28,350,956
1% Increase	8.10%	7.90%
Net Pension Liability	\$ 5,887,047	\$ 17,934,680

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.

O. Post-Employment Benefits Other than Pension Benefits

1. General Information about the OPEB Plan

Plan Description

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

Employees Covered by Benefit Terms

As of June 30, 2023, 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	<u>74</u>

Contributions

The contribution requirements of OPEB Plan members and the Superintendent of Schools are established and may be amended through negotiations between the Superintendent of Schools and the respective bargaining units. The voluntary contribution is based on projected pay-as-you-go financing requirements. Therefore, a Schedule of OPEB Contributions is not presented in the Required Supplementary Information. For the fiscal year ended June 30, 2023, the Superintendent of Schools contributed \$960,529 to the Plan, of which \$960,529 was used for current premiums.

MADERA COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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 \$16,715,268 was measured as of June 30, 2023 and was determined by an actuarial valuation date of July 1, 2021.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2023 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	3.86 percent
Healthcare Cost Trend Rates	5.50 percent

Pre-retirement mortality rates for certificated 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 (2000-2019). Post-retirement mortality rates for certificated used the Mortality Rates for retired members and beneficiaries from CalSTRS Experience Analysis (2015-2018). Postretirement mortality rates for classified used Pose-retirement Mortality Rates for Healthy Recipients from CalPERS Experience Study (2000-2019).

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, 2023

3. Changes in Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2022	<u>\$ 17,438,099</u>
Changes for the year:	
Service cost	25,493
Interest on total OPEB liability	625,064
Expected Investment Income	-
Administrative Expenses	-
Employee Contributions	-
Employee Contributions to Trust	-
Employer Contributions as Benefit Payments	(1,057,975)
Actual Benefit Payments from Trust	-
Actual Benefit Payments from Employer	-
Experience (Gains)/Losses from Expected Minus Actual Benefit Payments	-
Expected Balance at June 30, 2023	<u>17,030,681</u>
Experience (Gains)/Losses	-
Differences between expected and actual experience	-
Changes in Assumptions	(315,413)
Changes in Benefit Terms	-
Investment Gains/(Losses)	-
Other	-
Net changes	<u>(722,831)</u>
Balance at June 30, 2023	<u>\$ 16,715,268</u>

The discount rate of 3.86% for fiscal year ended June 30, 2023 increased by 0.17% from the discount rate of 3.69% in the prior measurement period of June 30, 2022. There were also changes in assumptions and other inputs for the fiscal year ended June 30, 2023.

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	2.86%
Total OPEB Liability	\$ 18,716,860
Current discount rate	3.86%
Total OPEB Liability	\$ 16,715,268
1% increase	4.86%
Total OPEB Liability	\$ 15,037,489

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	4.50%
Total OPEB Liability	\$ 14,795,504
Current healthcare cost trend rate	5.50%
Total OPEB Liability	\$ 16,715,268
1% increase	6.50%
Total OPEB Liability	\$ 18,980,702

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

For the fiscal year ended June 30, 2023, the Superintendent of Schools recognized OPEB expense of \$335,144. As of fiscal year ended June 30, 2023, the Superintendent of Schools did not report deferred outflows of resources and deferred inflows of resources related to OPEB.

P. 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.

Q. Prior Period Adjustments

In addition to the prior period adjustment in Note A.2.a, the net prior period adjustment on the Statement of Activities of \$286,709 includes a decrease in the Special Education Pass-Through fund of \$136,636 related to prior year charter overpayments incorrectly recorded.

The Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds also includes a prior period adjustment between the General Fund and Other Governmental Funds, for UPK Planning and Implementation Funds incorrectly deposited to the Child Development Fund in the prior year.

Required Supplementary Information

MADERA COUNTY SUPERINTENDENT OF SCHOOLS

GENERAL FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 2,566,955	\$ 4,752,018	\$ 4,752,018	\$ --
Education Protection Account Funds	8,462	8,366	8,366	--
Local Sources	10,164,944	11,638,128	11,638,126	(2)
Federal Revenue	10,123,690	7,591,296	7,591,296	--
Other State Revenue	16,612,759	16,302,505	16,876,476	573,971
Other Local Revenue	13,429,659	15,816,418	15,922,546	106,128
Total Revenues	<u>52,906,469</u>	<u>56,108,731</u>	<u>56,788,828</u>	<u>680,097</u>
Expenditures:				
Current:				
Certificated Salaries	10,962,858	11,560,097	11,560,103	(6)
Classified Salaries	11,437,154	12,696,038	12,426,400	269,638
Employee Benefits	11,446,652	12,308,460	11,298,707	1,009,753
Books And Supplies	1,818,203	1,282,794	1,274,438	8,356
Services And Other Operating Expenditures	11,048,051	7,433,106	5,953,635	1,479,471
Direct Support/Indirect Costs	(310,619)	(368,313)	(369,541)	1,228
Capital Outlay	820,089	772,486	1,291,973	(519,487)
Debt Service:				
Principal	567,645	606,869	1,620,012	(1,013,143)
Interest	692,195	670,728	725,726	(54,998)
Total Expenditures	<u>48,482,228</u>	<u>46,962,265</u>	<u>45,781,453</u>	<u>1,180,812</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,424,241</u>	<u>9,146,466</u>	<u>11,007,375</u>	<u>1,860,909</u>
Other Financing Sources (Uses):				
Transfers In	400,000	33,168	33,168	--
Transfers Out	(416,076)	(30)	(30)	--
Other Sources	--	--	519,488	519,488
Total Other Financing Sources (Uses)	<u>(16,076)</u>	<u>33,138</u>	<u>552,626</u>	<u>519,488</u>
Net Change in Fund Balance	4,408,165	9,179,604	11,560,001	2,380,397
Fund Balance, July 1	32,781,519	32,781,519	32,635,269	(146,250)
Prior Period Adjustment	--	--	146,250	146,250
Fund Balance, June 30	<u>\$ 37,189,684</u>	<u>\$ 41,961,123</u>	<u>\$ 44,341,520</u>	<u>\$ 2,380,397</u>

MADERA COUNTY SUPERINTENDENT OF SCHOOLS

SPECIAL EDUCATION PASS-THROUGH FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Federal Revenue	\$ 8,062,766	\$ 7,238,621	\$ 7,238,622	\$ 1
Other State Revenue	11,959,958	11,803,214	11,803,214	--
Total Revenues	<u>20,022,724</u>	<u>19,041,835</u>	<u>19,041,836</u>	<u>1</u>
Expenditures:				
Other Outgo	21,033,320	19,996,405	19,996,405	--
Total Expenditures	<u>21,033,320</u>	<u>19,996,405</u>	<u>19,996,405</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,010,596)</u>	<u>(954,570)</u>	<u>(954,569)</u>	<u>1</u>
Other Financing Sources (Uses):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balance	(1,010,596)	(954,570)	(954,569)	1
Fund Balance, July 1	973,019	973,019	1,109,655	136,636
Prior Period Adjustment	--	--	(136,636)	(136,636)
Fund Balance, June 30	<u>\$ (37,577)</u>	<u>\$ 18,449</u>	<u>\$ 18,450</u>	<u>\$ 1</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	2023
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%	0.020165%
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	\$14,012,035
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	7,017,268
Total	\$22,031,479	\$25,566,068	\$27,825,822	\$31,390,996	\$31,999,055	\$29,882,156	\$32,235,022	\$13,261,014	\$21,029,303
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	\$12,139,249
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%	115.43%
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%	81.20%

* 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	2023
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	\$ 2,389,004
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)	(2,389,004)
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	\$12,510,294
Contributions as a percentage of covered-employee payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%	19.10%

* 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	2023
Superintendent of Schools' proportionate of the net pension liability (asset)	0.092456%	0.090474%	0.081744%	0.077213%	0.078719%	0.080865%	0.081960%	0.082748%	0.082394%
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	\$28,350,956
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	\$12,793,461
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%	221.61%
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%	69.76%

* 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	2023
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	\$ 3,604,082
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)	(3,604,082)
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	\$14,206,197
Contributions as a percentage of covered-employee payroll	11.758%	11.847%	13.888%	15.531%	18.062%	19.721%	20.700%	22.910%	25.370%

* 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	2023
Total OPEB Liability						
Service Cost	\$ 104,004	\$ 91,094	\$ 30,401	\$ 39,621	\$ 48,428	\$ 25,493
Interest on total OPEB liability	780,096	849,144	540,193	452,427	415,873	625,064
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)	(315,413)
Benefit payments	<u>(868,338)</u>	<u>(742,945)</u>	<u>(737,859)</u>	<u>(711,956)</u>	<u>(1,005,951)</u>	<u>(1,057,975)</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>	<u>(722,831)</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>	<u>17,438,099</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>	<u>\$ 16,715,268</u>
Covered-employee payroll	\$ 1,217,376	\$ 1,105,732	\$ 839,053	\$ 857,235	\$ 758,663	\$ 399,518
Total OPEB liability as a percentage of covered-employee payroll	1957.09%	2307.66%	2238.31%	2294.90%	2298.53%	4183.86%

*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, 2023

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>
Tammy Loveland	President	November 2026
Zimri Padilla	Vice-President	November 2024
Alfred Soares, Jr.	Member	November 2026
Shelley Deniz	Member	November 2024
Cathie Bustos	Member	November 2024
Nancy Prospero	Member	November 2026
Danny Bonilla	Member	November 2026

Administration

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

Tricia Protzman
 Deputy Superintendent Ed. Services Since July 1, 2023

Marisol Verduzco
 Chief Business and Administrative Services Officer Since July 1, 2023

MADERA COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2023

	<u>*Second Period Report</u>	<u>*Annual Report</u>
District Funded County Programs		
TK/K-3:		
Special Education - Special Day Class	89	90
Extended Year Special Education - Nonpublic, Nonsectarian Schools	<u>5</u>	<u>10</u>
TK/K-3 Totals	<u>94</u>	<u>100</u>
Grades 4-6:		
Special Education - Special Day Class	47	48
Extended Year Special Education - Nonpublic, Nonsectarian Schools	<u>2</u>	<u>5</u>
Grades 4-6 Totals	<u>49</u>	<u>53</u>
Grades 7 and 8:		
Special Education - Special Day Class	35	36
Extended Year Special Education - Nonpublic, Nonsectarian Schools	<u>1</u>	<u>4</u>
Grades 7 and 8 Totals	<u>36</u>	<u>40</u>
Grades 9-12:		
Special Education - Special Day Class	121	122
Extended Year Special Education - Nonpublic, Nonsectarian Schools	<u>6</u>	<u>12</u>
Grades 9-12 Totals	<u>127</u>	<u>134</u>
Total District Funded County Programs	<u>306</u>	<u>327</u>
County Superintendent of Schools		
Elementary:		
Juvenile Halls, Homes and Camp	<u>1</u>	<u>1</u>
Elementary Totals	<u>1</u>	<u>1</u>
High School:		
Juvenile Halls, Homes and Camp	<u>28</u>	<u>29</u>
High School Totals	<u>28</u>	<u>29</u>
Total County Superintendent of Schools	<u>29</u>	<u>30</u>
Pioneer Technical Center Charter School:		
Charter Funded County Programs		
Grades 4-6:		
County Community Schools - Classroom-Based	0	0
County Community Schools - Non Classroom-Based	<u>1</u>	<u>1</u>
Grades 4-6 Totals	<u>1</u>	<u>1</u>
Grades 7 and 8:		
County Community Schools - Classroom-Based	0	0
County Community Schools - Non Classroom-Based	<u>6</u>	<u>7</u>
Grades 7 and 8 Totals	<u>6</u>	<u>7</u>
Grades 9-12:		
County Community Schools - Classroom-Based	0	0
County Community Schools - Non Classroom-Based	<u>201</u>	<u>195</u>
Grades 9-12 Totals	<u>201</u>	<u>195</u>
Total Charter Funded County Programs	<u>208</u>	<u>203</u>
County Superintendent of Schools Charter School		
High School:		
Probation Referred, On Probation or Parole, Expelled Classroom Based	0	0
Probation Referred, On Probation or Parole, Expelled Non Classroom Based	<u>14</u>	<u>13</u>
High School Totals	<u>14</u>	<u>13</u>
Total County Superintendent of Schools Charter School	<u>14</u>	<u>13</u>
Total Pioneer Technical Center Charter School	<u>222</u>	<u>216</u>

MADERA COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE (CONTINUED)
YEAR ENDED JUNE 30, 2023

	<u>*Second Period Report</u>	<u>*Annual Report</u>
Madera County Independent Academy Charter School		
Charter Funded County Programs		
TK/K-3:		
County Community Schools - Classroom Based	0	0
County Community Schools - Non Classroom Based	19	18
TK/K-3 Totals	<u>19</u>	<u>18</u>
Grades 4 - 6:		
County Community Schools - Classroom Based	0	0
County Community Schools - Non Classroom Based	12	11
Grades 4 - 6 Totals	<u>12</u>	<u>11</u>
Grades 7 and 8:		
County Community Schools - Classroom Based	0	0
County Community Schools - Non Classroom Based	15	16
Grades 7 and 8 Totals	<u>15</u>	<u>16</u>
Total Charter Funded County Programs	<u>46</u>	<u>45</u>
Total Madera County Independent Academy Charter School	<u>46</u>	<u>45</u>
ADA Totals	<u>603</u>	<u>618</u>

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.

*The average daily attendance above are the original and audited amounts, since the Superintendent of Schools did not have findings that impact average daily attendance.

MADERA COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF CHARTER SCHOOLS
YEAR ENDED JUNE 30, 2023

<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, 2023**

<u>Grade Level</u>	<u>Ed. Code 47612 Minutes Requirement</u>	<u>2022-23 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 2022-23. 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, 2023

<u>Grade Level</u>	<u>Ed. Code 47612 Minutes Requirement</u>	<u>2022-23 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
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 2022-23. 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, 2023

General Fund ⁽²⁾	(Budget) ⁽¹⁾			
	2024	2023	2022	2021
Revenues and Other Financial Sources	\$ 59,989,636	\$ 57,341,484	\$ 51,370,402	\$ 45,500,733
Expenditures	55,926,472	45,781,453	42,491,214	36,843,698
Other Uses and Transfers Out	-	30	-	64
Total Outgo	55,926,472	45,781,483	42,491,214	36,843,762
Change in Fund Balance (Deficit)	4,063,164	11,560,001	8,879,188	8,656,971
Prior Period Adjustment	-	146,250	-	-
Ending Fund Balance	\$ 48,404,684	\$ 44,341,520	\$ 32,635,269	\$ 23,756,081
Available Reserves ⁽³⁾	\$ 15,038,295	\$ 11,009,307	\$ 8,224,317	\$ 7,058,123
Available Reserves as a Percentage of Total Outgo	26.89%	24.05%	19.36%	19.16%
Total Long-Term Debt	\$ 77,695,952	\$ 79,665,870	\$ 62,838,318	\$ 86,401,447
Average Daily Attendance	338	335	298	360

- (1) Budget 2024 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 \$20,585,439 over the past two years. The fiscal year 2023-24 budget projects an increase of \$4,063,164 (9.16%). 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 not incurred an operating deficit in the past three years, and does not anticipate incurring an operating deficit during the 2023-24 fiscal year. Total long-term debt has decreased by \$6,735,577 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 25 ADA over the past two years. An increase of three ADA is anticipated during fiscal year 2023-24.

MADERA COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education:			
Passed through California Department of Education (CDE):			
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 337,863
ESSA: Title I, Part D, Local Delinquent Programs	84.010	14357	166,936
ESSA: School Improvement Funding for LEAs	84.010	15438	51,354
ESSA: School Improvement Funding for COEs	84.010	15439	<u>147,206</u>
Subtotal			<u>703,359</u>
Special Education (IDEA) Cluster:			
IDEA: Basic Local Assistance Entitlement, Part B	84.027	13379	4,165,503
IDEA: Basic Local Assistance Entitlement, Part B (Pass Thru)	84.027	13379	6,775,582
IDEA: Alternate Dispute Resolution	84.027A	13007	11,007
IDEA: Mental Health Allocation Plan, Part B	84.027A	15197	377,623
ARP IDEA, Part B, Section 611. Loc Asst	84.027	15638	851,504
IDEA: Preschool Grants, Part B	84.173	13430	157,074
IDEA: Preschool Staff Development	84.173A	13431	<u>814</u>
Subtotal - Special Education (IDEA) Cluster			<u>12,339,107</u>
IDEA: Early Intervention Grants, Part C	84.181	23761	<u>35,989</u>
ESSA: Education for Homeless Children and Youth	84.196	14332	<u>65,584</u>
ESSA: Title II, Part A, Supporting Effective Instruction	84.367	14341	10,667
ESSA: Title II, Part A, 21st Century California School Leadership Academy	84.367	15664	<u>1,480,675</u>
Subtotal			<u>1,491,342</u>
ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	<u>46,746</u>
COVID-19 - Elementary & Secondary School Emergency Relief (ESSER II) Fund	84.425	15547	102,148
COVID-19 - Elementary & Secondary School Emergency Relief (ESSER III) Fund	84.425	15559	42,872
COVID-19 - ARP Homeless Children and Youth II	84.425	15566	10,425
Subtotal			<u>155,445</u>
Total passed through CDE			<u>14,837,572</u>
Total U.S. Department of Education			<u>14,837,572</u>
U.S. Department of Health and Human Services:			
Passed Through California Department of Education (CDE):			
Child Development: Preschool Development Grant	93.434	15548	101,612
CCDF Cluster:			
Child Development: Local Planning Councils	93.575	13946	120,310
Child Development: Quality Improvement Activities	93.575	14130	69,471
Child Development: Quality Improvement Activities - CRET	93.575	14990	<u>44,388</u>
Subtotal - CCDF Cluster			<u>234,169</u>
Total passed through CDE			<u>335,781</u>
Total U.S. Department of Health and Human Services			<u>335,781</u>
U.S. Department of Agriculture:			
Direct Programs:			
Forest Service Schools and Roads Cluster:			
Forest Reserve Funds	10.665	10044	33,168
Forest Reserve Funds (Pass Thru)	10.665	10044	<u>187,953</u>
Subtotal - Forest Service Schools and Roads Cluster			<u>221,121</u>
Total U.S. Department of Agriculture			<u>221,121</u>
Total Expenditures of Federal Awards			<u>\$ 15,394,474</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, 2023

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, 2023. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Superintendent of Schools, it is not intended to and does not present the financial position or changes in financial position of the Superintendent of Schools.

Summary of Significant Accounting Policies

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

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

Reconciliation of Expenditures

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

Schedule of Expenditures of Federal Awards	\$ 15,394,474
ARPA-AB131 One time Funds received in 2022-23	23,072
ARPA-AB131 One time Funds spent in 2022-23	-
Rounding	<u>(2)</u>
Federal Revenue Reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	<u>\$ 15,417,544</u>

MADERA COUNTY SUPERINTENDENT OF SCHOOLS
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

	<u>General Fund</u>
June 30, 2023 Annual Financial and Budget Report (SACS) Fund Balances	<u>\$ 43,767,548</u>
Adjustments and Reclassifications:	
Increasing (Decreasing) the Fund Balance:	
Accounts Receivable Understatement	<u>573,972</u>
Net Adjustments and Reclassifications	<u>573,972</u>
June 30, 2023 Audited Financial Statement Fund Balances	<u>\$ 44,341,520</u>
	<u>Noncurrent Liabilities</u>
June 30, 2023 Annual Financial and Budget Report (SACS) - Form Debt	<u>\$ 61,493,738</u>
Adjustments and Reclassifications:	
Increase (Decrease) in Total Liabilities:	
Leases Payable	135,964
Net Pension Liability	16,714,597
Subscription Liability	<u>1,321,571</u>
Net Adjustments and Reclassifications	<u>18,172,132</u>
June 30, 2023 Noncurrent Liabilities	<u>\$ 79,665,870</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, 2023, 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, 2023.

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.

*Borchardt, Corona, Faeth
& Lykavian*

Fresno, California
December 15, 2023

Independent Auditor's Report on State Compliance and on Internal Control
over Compliance for State Programs

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 *2022-23 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, 2023.

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, 2023.

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, *2022-23 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 *2022-23 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 *2022-23 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 *2022-23 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:

Procedures in
Audit Guide
Performed?

Compliance Requirements

LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:

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
Home to School Transportation Reimbursement	Yes
Independent Study Certification for ADA Loss Mitigation	Yes

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

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
Transitional Kindergarten	N/A

	Procedures in Audit Guide Performed?
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.

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 *2022-23 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
& Gyakarian*

Fresno, California
December 15, 2023

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, 2023. 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, 2023.

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 Superintendent of Schools' 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
& Gjakavian*

Fresno, California
December 15, 2023

Findings and Recommendations Section

MADERA COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

Summary of Auditor's Results

1. Financial Statements

Type of auditor's opinion 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 opinion 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 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 & III) Fund
84.425	COVID-19 – ARP Homeless Children & Youth II

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 opinion issued on compliance for
 state programs: **Unmodified**

MADERA COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

There were no findings in the current year.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2023**

There were no findings in the current year.

MADERA COUNTY SUPERINTENDENT OF SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023

1. **Finding/Recommendation: 2022 - 001 Attendance Records #10000**

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.

It was recommended that 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.

Current Status

Implemented

District Explanation if Not Implemented

Not Applicable

MADERA COUNTY SUPERINTENDENT OF SCHOOLS

STATEMENT OF NET POSITION

JUNE 30, 2023

	Governmental Activities
ASSETS:	
Cash in County Treasury	\$ 45,234,881
Cash in Revolving Fund	2,130
Accounts Receivable	18,485,903
Stores Inventories	200
Prepaid Expenses	547
Capital Assets:	
Land	1,353,422
Land Improvements, Net	437,244
Buildings, Net	36,321,355
Equipment, Net	676,896
Work in Progress	152,284
Lease Assets and Subscription Assets, Net	1,371,371
Total Assets	<u>104,036,233</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred Outflows of Resources - Pensions	13,450,990
Total Deferred Outflows of Resources	<u>13,450,990</u>
LIABILITIES:	
Accounts Payable	13,920,081
Unearned Revenue	813,579
Noncurrent Liabilities:	
Net Pension Liability	42,362,991
Total OPEB Liability	16,715,268
Due within one year	1,969,918
Due in more than one year	18,617,693
Total Liabilities	<u>94,399,530</u>
DEFERRED INFLOWS OF RESOURCES:	
Deferred Inflows of Resources - Pensions	4,443,164
Total Deferred Inflows of Resources	<u>4,443,164</u>
NET POSITION:	
Net Investment in Capital Assets	19,946,173
Restricted For:	
Federal and State Programs	20,301,876
Capital Projects	59,877
Unrestricted	(21,663,397)
Total Net Position	<u>\$ 18,644,529</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, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
PRIMARY GOVERNMENT:				
Governmental Activities:				
Instruction	\$ 21,215,019	\$ 3,422,163	\$ 14,332,905	\$ (3,459,951)
Instruction-Related Services	8,708,962	1,407,648	5,352,216	(1,949,098)
Pupil Services	7,137,781	1,176,834	4,272,920	(1,688,027)
Ancillary Services	40,994	7,066	24,600	(9,328)
Community Services	1,012,436	75,368	880,833	(56,235)
Enterprise	2,870	20,412	71,068	88,610
General Administration	7,337,530	1,089,692	4,177,568	(2,070,270)
Plant Services	5,083,288	651,617	2,712,261	(1,719,410)
Other Outgo	20,185,608	--	19,041,836	(1,143,772)
Interest on Long-Term Obligations	721,127	--	--	(721,127)
Total Governmental Activities	<u>71,445,615</u>	<u>7,850,800</u>	<u>50,866,207</u>	<u>(12,728,608)</u>
Total Primary Government	<u>\$ 71,445,615</u>	<u>\$ 7,850,800</u>	<u>\$ 50,866,207</u>	<u>(12,728,608)</u>
General Revenues:				
				20,544,497
				221,121
				1,072,994
				4,250,687
				<u>26,089,299</u>
				13,360,691
				5,570,547
				(286,709)
				<u>\$ 18,644,529</u>

The accompanying notes are an integral part of this statement.

MADERA COUNTY SUPERINTENDENT OF SCHOOLS

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2023

	General Fund	Special Education Pass-Through	Other Governmental Funds	Total Governmental Funds
ASSETS:				
Cash in County Treasury	\$ 38,248,969	\$ 1,989,788	\$ 4,996,124	\$ 45,234,881
Cash in Revolving Fund	2,130	--	--	2,130
Accounts Receivable	10,266,036	7,220,307	999,560	18,485,903
Due from Other Funds	787,376	--	91	787,467
Stores Inventories	200	--	--	200
Prepaid Expenditures	547	--	--	547
Total Assets	<u>49,305,258</u>	<u>9,210,095</u>	<u>5,995,775</u>	<u>64,511,128</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 4,364,450	\$ 9,191,645	\$ 199,105	\$ 13,755,200
Due to Other Funds	91	--	787,376	787,467
Unearned Revenue	599,197	--	214,382	813,579
Total Liabilities	<u>4,963,738</u>	<u>9,191,645</u>	<u>1,200,863</u>	<u>15,356,246</u>
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	2,130	--	--	2,130
Stores Inventories	200	--	--	200
Prepaid Items	547	--	--	547
Restricted Fund Balances	23,683,206	18,450	1,260,748	24,962,404
Committed Fund Balances	1,994	--	--	1,994
Assigned Fund Balances	9,644,136	--	3,534,164	13,178,300
Unassigned:				
Reserve for Economic Uncertainty	1,357,859	--	--	1,357,859
Other Unassigned	9,651,448	--	--	9,651,448
Total Fund Balance	<u>44,341,520</u>	<u>18,450</u>	<u>4,794,912</u>	<u>49,154,882</u>
Total Liabilities and Fund Balances	<u>\$ 49,305,258</u>	<u>\$ 9,210,095</u>	<u>\$ 5,995,775</u>	<u>\$ 64,511,128</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, 2023

Total fund balances - governmental funds balance sheet \$ 49,154,882

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.	38,941,201
Payables for leases which are not due in the current period are not reported in the funds.	(146,279)
Payables for debt interest which are not due in the current period are not reported in the funds.	(164,881)
Payables for notes which are not due in the current period are not reported in the funds.	(18,898,549)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(221,212)
Recognition of the Superintendent of Schools's proportionate share of the net pension liability is not reported in the funds.	(42,362,991)
Deferred Resource Inflows related to the pension plans are not reported in the funds.	(4,443,164)
Deferred Resource Outflows related to the pension plans are not reported in the funds.	13,450,990
Recognition of the Superintendent of Schools's proportionate share of the net OPEB liability is not reported in the funds.	(16,715,268)
Lease assets used in governmental activities are not reported in the funds.	143,670
Subscription assets used in governmental activities are not reported in the funds.	1,227,701
Payables for subscriptions which are not due in the current period are not reported in the funds.	<u>(1,321,571)</u>

Net position of governmental activities - Statement of Net Position \$ 18,644,529

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, 2023

	General Fund	Special Education Pass-Through	Other Governmental Funds	Total Governmental Funds
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 4,752,018	\$ --	\$ 3,383,421	\$ 8,135,439
Education Protection Account Funds	8,366	--	235,406	243,772
Local Sources	11,638,126	--	527,160	12,165,286
Federal Revenue	7,591,296	7,238,622	587,626	15,417,544
Other State Revenue	16,876,476	11,803,214	4,724,030	33,403,720
Other Local Revenue	15,922,546	--	182,948	16,105,494
Total Revenues	<u>56,788,828</u>	<u>19,041,836</u>	<u>9,640,591</u>	<u>85,471,255</u>
Expenditures:				
Current:				
Instruction	17,243,960	--	5,525,128	22,769,088
Instruction - Related Services	8,179,032	--	1,113,818	9,292,850
Pupil Services	6,858,285	--	428,240	7,286,525
Ancillary Services	40,994	--	--	40,994
Community Services	437,702	--	614,737	1,052,439
Enterprise	(40,729)	--	--	(40,729)
General Administration	6,263,237	--	462,863	6,726,100
Plant Services	3,160,011	--	948,934	4,108,945
Other Outgo	1,250	19,996,405	187,953	20,185,608
Capital Outlay	1,291,973	--	58,673	1,350,646
Debt Service:				
Principal	1,620,012	--	7,691	1,627,703
Interest	725,726	--	1,309	727,035
Total Expenditures	<u>45,781,453</u>	<u>19,996,405</u>	<u>9,349,346</u>	<u>75,127,204</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>11,007,375</u>	<u>(954,569)</u>	<u>291,245</u>	<u>10,344,051</u>
Other Financing Sources (Uses):				
Transfers In	33,168	--	30	33,198
Transfers Out	(30)	--	(33,168)	(33,198)
Other Sources	519,488	--	41,659	561,147
Total Other Financing Sources (Uses)	<u>552,626</u>	<u>--</u>	<u>8,521</u>	<u>561,147</u>
Net Change in Fund Balance	11,560,001	(954,569)	299,766	10,905,198
Fund Balance, July 1	32,635,269	1,109,655	4,641,396	38,386,320
Prior Period Adjustment	146,250	(136,636)	(146,250)	(136,636)
Fund Balance, June 30	<u>\$ 44,341,520</u>	<u>\$ 18,450</u>	<u>\$ 4,794,912</u>	<u>\$ 49,154,882</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, 2023

Net change in fund balances - total governmental funds \$ 10,905,198

Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:

Capital outlays are not reported as expenses in the SOA.	1,479,918
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,477,966)
Repayment of lease principal is an expenditure in the funds but is not an expense in the SOA.	28,082
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	606,869
(Increase) decrease in accrued interest from beginning of period to end of period.	5,908
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	11,032
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(160,198)
Implementing GASB 68 required certain expenditures to be de-expended and recorded as DRO.	5,993,086
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(4,379,036)
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	722,831
The amortization of lease assets used in governmental activities is not reported in the funds.	(30,287)
Repayment of subscription principal is an expenditure in the funds, but is not an expense in the SOA.	992,752
Proceeds of subscriptions do not provide revenue in the SOA, but are reported as current resources in the funds.	(400,949)
The amortization of subscription assets used in governmental activities is not reported in the funds.	(936,549)

Change in net position of governmental activities - Statement of Activities \$ 13,360,691

The accompanying notes are an integral part of this statement.

MADERA COUNTY SUPERINTENDENT OF SCHOOLS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2023

	<u>Custodial Fund</u>
	<u>Warrant/ Pass-through Fund</u>
ASSETS:	
Cash in County Treasury	\$ 3,084,478
Total Assets	<u>3,084,478</u>
LIABILITIES:	
Due to Student Groups/Other Agencies	<u>3,084,478</u>
Total Liabilities	<u>3,084,478</u>
NET POSITION:	
Restricted for Other Purposes	\$ --
Total Net Position	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

MADERA COUNTY SUPERINTENDENT OF SCHO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Custodial Fund</u>	<u>Warrant/ Pass-Through Fund</u>
ADDITIONS:		
Funds Collected for Others	\$ 151,622,352	
Total Additions	<u>151,622,352</u>	
DEDUCTIONS:		
Funds Distributed for Others	151,622,352	
Total Deductions	<u>151,622,352</u>	
Change in Fiduciary Net Position	--	
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

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 2,566,955	\$ 4,752,018	\$ 4,752,018	\$ --
Education Protection Account Funds	8,462	8,366	8,366	--
Local Sources	10,164,944	11,638,128	11,638,126	(2)
Federal Revenue	10,123,690	7,591,296	7,591,296	--
Other State Revenue	16,612,759	16,302,505	16,876,476	573,971
Other Local Revenue	13,429,659	15,816,418	15,922,546	106,128
Total Revenues	<u>52,906,469</u>	<u>56,108,731</u>	<u>56,788,828</u>	<u>680,097</u>
Expenditures:				
Current:				
Certificated Salaries	10,962,858	11,560,097	11,560,103	(6)
Classified Salaries	11,437,154	12,696,038	12,426,400	269,638
Employee Benefits	11,446,652	12,308,460	11,298,707	1,009,753
Books And Supplies	1,818,203	1,282,794	1,274,438	8,356
Services And Other Operating Expenditures	11,048,051	7,433,106	5,953,635	1,479,471
Direct Support/Indirect Costs	(310,619)	(368,313)	(369,541)	1,228
Capital Outlay	820,089	772,486	1,291,973	(519,487)
Debt Service:				
Principal	567,645	606,869	1,620,012	(1,013,143)
Interest	692,195	670,728	725,726	(54,998)
Total Expenditures	<u>48,482,228</u>	<u>46,962,265</u>	<u>45,781,453</u>	<u>1,180,812</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,424,241</u>	<u>9,146,466</u>	<u>11,007,375</u>	<u>1,860,909</u>
Other Financing Sources (Uses):				
Transfers In	400,000	33,168	33,168	--
Transfers Out	(416,076)	(30)	(30)	--
Other Sources	--	--	519,488	519,488
Total Other Financing Sources (Uses)	<u>(16,076)</u>	<u>33,138</u>	<u>552,626</u>	<u>519,488</u>
Net Change in Fund Balance	4,408,165	9,179,604	11,560,001	2,380,397
Fund Balance, July 1	32,781,519	32,781,519	32,635,269	(146,250)
Prior Period Adjustment	--	--	146,250	146,250
Fund Balance, June 30	<u>\$ 37,189,684</u>	<u>\$ 41,961,123</u>	<u>\$ 44,341,520</u>	<u>\$ 2,380,397</u>

MADERA COUNTY SUPERINTENDENT OF SCHOOLS

SPECIAL EDUCATION PASS-THROUGH FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Federal Revenue	\$ 8,062,766	\$ 7,238,621	\$ 7,238,622	\$ 1
Other State Revenue	11,959,958	11,803,214	11,803,214	--
Total Revenues	<u>20,022,724</u>	<u>19,041,835</u>	<u>19,041,836</u>	<u>1</u>
Expenditures:				
Other Outgo	21,033,320	19,996,405	19,996,405	--
Total Expenditures	<u>21,033,320</u>	<u>19,996,405</u>	<u>19,996,405</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,010,596)</u>	<u>(954,570)</u>	<u>(954,569)</u>	<u>1</u>
Other Financing Sources (Uses):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balance	(1,010,596)	(954,570)	(954,569)	1
Fund Balance, July 1	973,019	973,019	1,109,655	136,636
Prior Period Adjustment	--	--	(136,636)	(136,636)
Fund Balance, June 30	<u>\$ (37,577)</u>	<u>\$ 18,449</u>	<u>\$ 18,450</u>	<u>\$ 1</u>