

## **REGULAR BOARD MEETING**

01/10/2024 [03:00 PM]

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### **REGULAR BOARD MEETING OF JANUARY 10, 2024**

For the Regular Board Meeting of January 10, 2024, at 3:00 p.m., in the Redwood Conference Center at the Jim Vidak Education Center, 6200 S. Mooney Blvd., Visalia, California.

#### **1. CALL TO ORDER**

- a. Pledge of Allegiance
- b. Welcome

#### **2. ADA ACCOMMODATION REQUIREMENT**

Persons who are in need of a disability-related modification or accommodation in order to participate in the board meeting must make a request in writing to the Office of the County Superintendent of Schools, 6200 South Mooney Boulevard, Visalia, California, P.O. Box 5091, 559/733-6301. A request for accommodation should specify the nature of the modification or accommodation requested, including any necessary auxiliary aids or services required and the name and telephone number of the person making the request. The written request should be made as soon as possible and no later than 2 days before the meeting. The agenda, agenda packet and any written documents distributed to the board during a public meeting will be made available in appropriate alternative formats upon request by a person with a disability as required by the Americans with Disabilities Act.

Written documents concerning agenda items are available for public inspection during normal business hours within 72 hours of a regular board meeting at the Tulare County Office of Education, 6200 South Mooney Boulevard, Visalia, California.

#### **3. PUBLIC COMMENTS**

Members of the public may address the board on any agenda item, or other item of interest within the subject matter jurisdiction of the board during the public comment period. Agenda items may also be addressed by the public at the time they are taken up by the board. The board is not able to discuss or take action on any item not appearing on the agenda. A five-minute time limit can be imposed on public input for individuals/issues as deemed necessary.

#### **4. ACTION ITEMS**

##### **4.a. Routine Matters**

##### **4.a.a. Consent Calendar**

- a. Approval of minutes for the Regular Board Meeting of December 13, 2023, Encl. No. 1
- b. Authorization of Countywide Registration of Credentials, Encl. No. 2

- c. Authorization of Temporary County Certificates, Encl. No. 3
- d. Authorization of Countywide Emergency Permit Applications, Encl. No. 4
- e. Acceptance of Donation from Rick's Vending and Distributing (\$350) to AcCEL, CBI-Caldwell, Encl. No. 5
- f. Acceptance of Donation from Rick's Vending and Distributing (\$454) to AcCEL, Tulare CBI (South), Encl. No. 6
- g. Acceptance of Donation from Tulare Community Church (\$2,500) to AcCEL Maple Learning Complex, Encl. No. 7
- h. Acceptance of Donation from TCOE Staff, Various District Staff and Community Partners (\$6,000) to TCOE Red Ribbon Committee, Encl. No. 8
- i. Acceptance of Donation from Blanket Ladies (\$1,525) to Maple Learning Complex, OTP, and Yettem Learning Center, Encl. No. 9

#### **4.b. New Business**

- 4.b.a.** Consideration and Approval, Red Ribbon Donation to Boys & Girls Clubs of the Sequoias (\$6,000) -- **Jennifer Fisher**, Encl. No. 10
- 4.b.b.** Consideration and Approval, Grant Agreement for Office of Traffic Safety -- **Nani Dodson**, Encl. No. 11
- 4.b.c.** Consideration and Approval, 2022-2023 School Accountability Report Card, Court Schools -- **John Davis and Joe Andrade**, Encl. No. 12
- 4.b.d.** Consideration and Approval, 2022-2023 School Accountability Report Card, Community Schools -- **Joe Andrade**, Encl. No. 13
- 4.b.e.** Consideration and Approval, 2022-2023 School Accountability Report Card, Special Education AcCEL -- **Sarah Hamilton**, Encl. No. 14
- 4.b.f.** Consideration and Approval, 2022-2023 School Accountability Report Card, La Sierra Military Academy -- **Jose Bedolla**, Encl. No. 15
- 4.b.g.** Consideration and Approval, 2022-2023 School Accountability Report Card, University Preparatory High School -- **Helen Milliorn-Feller**, Encl. No. 16
- 4.b.h.** Consideration and Approval, 2022-2023 Audit for TCOE from Christy White Associates -- **Jody Arriaga and Hugo Luna**, Encl. No. 17
- 4.b.i.** Consideration and Approval, Resolution 23/24-08 to Adopt Procedures and Guidelines for Selection of Lease-Leaseback Contractor -- **Jeff Ramsay**, Encl. No. 18
- 4.b.j.** Consideration and Approval, Authorization to Seek Bids for Lease-Leaseback Contract for New Administration Building Project -- **Jeff Ramsay**, Encl. No. 19

#### **5. INFORMATION (Non-Discussion Items)**

- a. Letters and Communication/Correspondence
- b. Reports from Superintendent and Staff
- c. Reports from Board, Information, and Questions

## **6. NEXT SCHEDULED BOARD MEETING**

- a. February 14, 2024 - 3:00 p.m.

## **7. ADJOURNMENT**

**TULARE COUNTY BOARD OF EDUCATION  
MINUTES**

The Tulare County Board of Education met on Wednesday, December 13, 2023, at 3:00 p.m. for a regular board meeting in the Redwood CDEF meeting room at the Jim Vidak Education Center, 6200 S. Mooney Boulevard, Visalia, California.

PRESENT Board Members Joe Enea, President  
Debby Holguin, Vice President  
Judy Coble  
Tom Link  
Celia Maldonado-Arroyo  
Chris Reed  
Tony Rodriguez  
Dr. Fernie Marroquin, Ex-Officio Secretary

PRESENT Staff Members Rob Herman, Communications Director  
Marlene Moreno, Executive Assistant to the Superintendent  
Julie Berk, Assistant Superintendent, Student Support Services  
Jeff Ramsay, Director, General Services  
John Davis, Administrator, LSS  
John Alvarez, Administrator, LSS  
Lisa Lemus, Administrator, LSS  
Chris Meyer, Assistant Superintendent, District Support Services  
Jody Arriaga, Director, Internal Business Services  
Tammy Bradford, Assistant Superintendent, Special Services  
Malinda Furtado, Parent Liaison, Special Services  
Bob Mayo, Administrator, CHOICES  
Bill Davis, Administrator, College and Career  
Dr. Amanda Richard, Human Resources  
Anthony Paz, Helpdesk Support Specialist  
Freddy Reyes, Helpdesk Support Specialist  
Dr. Fernie Marroquin, Assistant Superintendent, Business Services

GUESTS Guests listed in the register including Harold Rollin, Dana Stinson, Corey Morse, Judah Tanner, Eric Lindberg, and Desiree Serrano were present.

CALL TO ORDER Dr. Fernie Marroquin welcomed everyone and called the meeting to order. He Pledge of Allegiance/ also led the Pledge of Allegiance. Welcome

ORGANIZATIONAL MEETING As part of the Organizational Meeting, Dr. Fernie Marroquin opened the floor for nomination for Board President. Coble made the motion, seconded by Maldonado-Arroyo to nominate Joe Enea as President of the Board. No other nominations were received for Board President. Motion was unanimously carried with the following votes: Ayes: Coble, Enea, Holguin, Link,

Maldonado-Arroyo, Reed, and Rodriguez. Dr. Marroquin thanked Tom Link for his two years of service as Board President.

President Enea opened up the floor for Board Vice President nominations. It was moved by Link, seconded by Coble to nominate Debby Holguin as Vice President. No other nominations were received. Nominations were closed. Motion was unanimously carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed, and Rodriguez.

Mr. Enea asked the Board for a motion to adopt the 2024 Calendar of Board Meeting Dates. Ms. Coble asked if the February date was checked against the World Ag Farm show to determine if it was a conflict. It was moved by Rodriguez, seconded by Link to adopt the 2024 Calendar of Board Meeting Dates with further discussion of possibly moving the February 14, 2024, date to another date. Motion was unanimously carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed, and Rodriguez.

ADA  
ACCOMMODATIONS

Joe Enea reported that ADA accommodations had been met.

PUBLIC COMMENT

Members of the public did not address any matter of jurisdiction.

CONSENT CALENDAR

It was moved by Coble, seconded by Maldonado-Arroyo to approve the consent calendar to include: minutes for the Regular Board Meeting of November 8, 2023, Countywide Registration of Credentials, Temporary County Certificates, and Emergency Permits. Motion carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed, and Rodriguez.

SECOND READING,  
SYCAMORE VALLEY  
ACADEMY –  
CHARTER PETITION  
RENEWAL REPORT  
AND  
RECOMMENDATION

John Alvarez reminded the Board that the charter petition renewal was submitted for Sycamore Valley Academy. This was shared at the October 11, 2024, board meeting with an open hearing. No questions were received from the Board. It was moved by Reed, seconded by Maldonado-Arroyo to approve the Sycamore Valley Academy Charter Petition Renewal report and recommendation. Motion was unanimously carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed, and Rodriguez.

SECOND READING,  
BLUE OAK  
ACADEMY-CHARTER  
PETITION RENEWAL  
REPORT AND  
RECOMMENDATION

John Alvarez said that the demographics are a little different at Blue Oak Academy. They have a higher enrollment number of English Learners. It was moved by Maldonado-Arroyo, seconded by Holguin to approve the Blue Oak Academy Charter Petition Renewal report and recommendation. Motion was unanimously carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed, and Rodriguez.

SELPA POLICY 9020 –  
TRANSPORTATION  
FOR STUDENTS WITH  
DISABILITIES

Tammy Bradford asked for the Board’s adoption of the SELPA Policy 9020. Ms. Reed asked Tammy to clarify her job. Tammy advised the Board that she is the SELPA Director as well as Assistant Superintendent for Special Services. Tammy mentioned that the yearly bill for transportation for students with disabilities has been up to \$5 million a year. This policy would have districts only pay for the number of their students riding the bus instead of being based on ADA. The costs should really only be on the districts. It was moved by Link, seconded by Maldonado-Arroyo to adopt SELPA Policy 9020. Motion was unanimously carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed, and Rodriguez.

SELPA POLICY 9350 –  
NONPUBLIC  
SCHOOLS AND  
AGENCIES

Tammy Bradford requested the Board’s approval on SELPA Policy 9350 – Nonpublic Schools and Agencies. Superintendents Governance Committee (SGC) already approved this policy. It was moved by Rodriguez, seconded by Coble to approve SELPA Policy 9350. Motion was unanimously carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed, and Rodriguez.

SELPA POLICY 9700 –  
SERVICES TO  
STUDENTS  
ENROLLED IN  
PRIVATE SCHOOLS

Tammy Bradford advised the Board that we have about 50 private schools throughout Tulare County. Forty-three special needs students are in private schools. These schools do not get any funding. Districts have to offer some kind of coordination to support them. It was moved by Holguin, seconded by Maldonado-Arroyo to approve SELPA Policy 9700. Motion was unanimously carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed, and Rodriguez.

PRESENTATION OF  
COLLEGE AND  
CAREER

Bill Davis shared some exciting information regarding College and Career. Tulare County has been selected as technical lead for the state of California. There has been \$25 million earmarked for technical assistance. We will learn what other COE’s are doing and share what we are doing. When Tulare Kings College and Career Collaborative convenes, they discuss education, workforce and industry.

Mr. Enea mentioned the 18-year-old that was sworn in to work as an attorney to work at the DA’s office. Mr. Davis said we have almost tripled the number of college partners to bring more students in.

Tulare County Workforce Investment Board (WIB) has been around for quite a while. They are partners who play a role between colleges and school districts. We work with WIB and large health care partners, and more with industry businesses.

Mr. Enea thanked Mr. Davis for his presentation.

PRESENTATION OF  
THE 2024  
COMMUNITY  
ADVISORY  
CALENDAR (CAC)

Malinda Furtado presented “The 2024 Meeting Challenges-Finding Success Through Support” calendar from the Community Advisory Committee (CAC) to the Board. This calendar highlights the ways that general education helps these students. Teachers want to change their curriculum for the benefit of the students. The Board was given copies of this new calendar.

REVIEW/CERTIFY  
ATTENDEES OF 2023-  
2024 SUPERVISOR OF  
ATTENDANCE  
CERTIFICATION  
PROGRAM

Lisa Lemus asked for the Board’s approval on the list of attendees of the 2023-2024 Supervisor of Attendance Certification Program. Attendees must be certified once. Lisa advised the Board that she was not sure who is tracking the folks who should be certified. It could be part of the auditing process and may result in a fiscal penalty. It was moved by Rodriguez, seconded by Link to approve the Attendees of the 2023-2024 Supervisor of Attendance Certification Program. Motion was unanimously carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed, and Rodriguez.

BUDGET REVISIONS  
THROUGH 10/31/2023

Jody Arriaga presented to the Board the Budget Revisions through October 31, 2023. The County School Service Fund has an estimated revised fund balance of \$84,066,331. It was moved by Maldonado-Arroyo, seconded by Holguin to approve the Budget Revisions through October 31, 2023. Motion carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed, and Rodriguez.

FIRST INTERIM  
REPORT AS OF  
10/31/2023

Jody Arriaga asked the Board for approval to accept the First Interim Report as of 10/31/23. The report reflected a positive certification. It was moved by Reed, seconded by Coble to approve the First Interim Report as of 10/31/2023. Motion carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed, and Rodriguez.

REVIEW OF THE 2024-  
2025 PROPOSED  
BUDGET CALENDAR

Jody Arriaga presented the Review of the 2024-2025 Proposed Budget Calendar. Ms. Maldonado-Arroyo asked how the reported big deficit is going to affect the proposed budget calendar for 24-25. Jody said that it is too soon to tell. We hope to have a better idea in January regarding this year and next year’s shortfall. This was an informational item only.

RETIREMENT OF  
BRIDGE FINANCING  
DEBT FOR LB HILL  
LEARNING CENTER  
MODERNIZATION  
PROJECT 10546-00-007

Jeff Ramsay advised the Board that L.B. Hill Learning Center completed a modernization project and used a loan from Fund 010-90180 to pay for the construction as there were no State funds available. The State has recently approved the funding application and the loan from Fund 01-90180 has been repaid with State funds. This item was for information only.

UPDATE ON PROP 47,  
LEARNING  
COMMUNITIES FOR  
SCHOOL SUCCESS  
PROGRAM GRANT,  
YEAR 2 OF 3

Bob Mayo reported to the Board on year 1 and year 2 of the 3-year Prop 47, Learning Communities for School Success Program grant. Bob's staff, Mr. Solis, trained VUSD staff. "Why Try" instruction is to help students with social-emotional learning and mental health issues. This positively has impacted multiple schools within VUSD. The first year, there were 252 students who participated. In year 2, they had 529 students, and 177 staff members who received training. For year 3, we will have a further reach with both students and staff. Once this grant is done, they will re-apply for at least \$600,000.

SUPERINTENDENT'S  
REPORT

Dr. Marroquin conveyed to the Board a message from Mr. Hire. He wished that they would all have Happy Holidays. Fernie also thanked Mr. Link for his service as board president and congratulated Joe Enea and Debby Holguin for their new roles on the board.

Mr. Enea reported on CSBA's annual conference. He said there is a reorganization occurring right now with CCBE and CSBA. These two organizations usually operate separately. However, they have created a new region (14). Any county board member holding offices will continue their role and have their individual conferences but work more closely together. He also feels that the county offices will have a larger voice. Mrs. Maldonado-Arroyo asked how many delegates would be selected for region 14. Mr. Enea did not know how many delegates would be chosen. He said that they will continue to meet separately and discuss county issues and determine the delegates needed.

This will be the last year the CSBA conference will be held in San Francisco. Next year it will be held in San Diego. The following year, it will be in Anaheim.

NEXT SCHEDULED  
MEETING

January 10, 2024, at 3:00 p.m.

ADJOURNMENT

Meeting was adjourned at 4:30 p.m.



CREDENTIALS REGISTERED

January 10, 2024

230044743	TC2	CL	ABEYTA CAROL
230296160	SUBP	EM	ABUNDES MARISOL
230296615	P12B	CD	AGUILAR CASSANDRA B
230303592	SUBP	EM	AGUILERA ERICA
230296620	P12C	CD	ALBA ASHTYNN N
230300073	SUBP	EM	ALBARRAN ANNA E
230298782	SUBP	EM	ALCANTAR ISAMAR
230312660	TC13	SL	ALLEN CHRISTOPHER
230298606	TC13	SL	ALLEN PAYTON J
230295972	SUBT	EM	ALONZO IVANGELINA
230299119	TC1	IN	ALONZO-DURAN ELIJAH
230314240	SUBP	EM	ALVAREZ ALEJANDRO
230295945	SUBT	EM	AMBRIZ JAQUELINE C
W23001679	SA14	WV	AMEZCUA-SANCHEZ KARYSSA
230302733	TC2	CL	ANDERSON MARCIELA J
230302734	TC3G	CL	ANDERSON MARCIELA J
230300643	TC2	CL	ANDERSSON FAITH A
W23001676	TC1	WV	ARCEO SOLORIO MARYLYNN
230308860	TC3S	CL	ARENAS DEREK A
230311014	SUBP	EM	ARZOLA ADRIANA
230298490	TC3S	L2	ASPLUND TRACY A
230207117	TC1	CL	AUDINO THERESA
230305409	SUBP	EM	BACA MARIA C
230301238	SUBP	EM	BAEZA SUMMER
230300422	SUBP	EM	BALUCH AMNA B
W23001678	SA14	WV	BARRIOS MARIA L
230295999	TC2	IN	BAXTER SONIA R
230295957	SUBT	EM	BENEDETTI GIANNA N
230297059	SUBP	EM	BENNETT REGINA M
230297060	TC2	CL	BENNETT REGINA M
W23001706	SA14	WV	BENSON BERENICE
230296699	P12A	CD	BERBER NOEMI
230308563	SUBP	EM	BETTENCOURT BREANA
230308723	SUBP	EM	BEYER SYDNIE A
230296065	SC1A	P5	BILLINGS RUSSELL L
210104526	TC1	CL	BLAIR ISABEL
230300577	SUBP	EM	BLANCO CHRISTINE V
230223949	TC3S	CL	BOHNER KELSEY
230298500	TC2	CL	BOLANOS YOLANDA C

230308336	SUBT	EM	BOWEN ALISON M
230314049	TC13	ML	BOWLES MORGAN
230235673	SC5	CL	BRAVO MARIA
230301168	TC1	CL	BRENNER CHRISTOPHER J
230299499	TC13	SL	BRUMFIELD THOMAS
210104854	TC2	CL	BURR DANIELLE
230300570	SUBP	EM	CALDERON KARMINE
230301698	SUBP	EM	CALLEN LETICIA I
230299972	SC1A	P5	CAMACHO FIDELINA A
230297570	SUBP	EM	CAMPOS CRYSTAL
230301206	SUBP	EM	CAMPOS GRACIELA
230297861	SUBP	EM	CAMPOS JUAN C
230310595	TC2	CL	CAPISTRAN JULIA
230005644	SCIA	CL	CARLSON CAROLINE
230005641	TC2	CL	CARLSON CAROLINE
230312731	TC14	SE	CARLSEN JEANETTE
230306913	P12A	CD	CARRENO ALONDRA G
230299417	SUBP	EM	CARRILLO ADRIANA
230309334	SUBP	EM	CASILLAS JACQUELINE
230315010	SUBT	EM	CASTILLO ALYSSA
230313090	SUBT	EM	CEBALLOS ANTHONY
230138444	SC5	CL	CEBALLOS GABRIELA
230312024	TC2	P5	CEBALLOS LEMUS YASMIN
230310362	SUBP	EM	CEBALLOS LEMUS YASMIN
W23001677	SA14	WV	CEBALLOS MIREYA
230309228	SUBP	EM	CEJA VENNESSA
230301435	SUBP	EM	CHADWELL KRISTI A
230309359	TC13	SL	CHAPMAN KRISTIN E
230311186	SC5	CL	CHAVEZ SUSIE
230312335	SUBP	EM	CHENNAULT CONNOR
230308381	SUBP	EM	COLLINS KATLYN
230297871	SUBP	EM	COLLINS RHONDA C
230305987	TC3S	CL	CONTRERAS ELIZABETH
W23001705	SA14	WV	CONTRERAS GABRIELA
230296681	TC15	EM	COOKSON TAYLOR
230309413	P12C	CD	CORIA YAMILEX
230304274	TC3S	CL	CORIA-CASTILLO ERICA
230309904	SUBP	EM	CORONA LOPEZ MARIA G
230310542	SUBP	EM	CRUZ ELIZABETH
230298679	TC13	ML	CRUZ YESSSENIA S
230309331	TC13	SL	DABNEY ALICIA L
230296252	TC2	CL	DAVIS DAWN D
230307871	SUBP	EM	DEBOCK SARAH T
230304506	SUBP	EM	DELAMORA ALMA R
230236623	SUBP	EM	DIAZ LORENA
230310192	TC1	CL	DIAZ MARIO
230303024	SUBP	EM	DIAZ MONICA L

230313924	TPSL	TL	DOMINGUEZ FRANCES
230307891	SUBP	EM	DONLON BENJAMIN C
230308954	TC2	CL	DOWLING MARIOM M
200122018	TC1	CL	DOYEL KAYLEE
230172389	TC1	CL	DUARTE MICHELLE
230310710	TC1	CL	EFSEAFF NATASHA E
230304166	SC5	CL	EL BISSAT SHILO D
230297959	TC2	CL	ELLIS MARTHA E
230309324	TC13	ML	ERIVES BRIANA
230297790	TC3S	IN	ESTRADA-NUNEZ MARIO
230306145	SUBP	EM	EUBANK KAYLA N
W23001704	SC1A	WV	FARKAS JOY
230308332	SUBT	EM	FISHER RYAN
230297270	TC2	CL	FLAWS SABRINA J
230306156	TC10	SL	FLORES CESAR
230304180	TC2	CL	FORKEY AMANDA L
210108278	TC2	CL	FRANK JORDAN
230302402	TC2	CL	FREDERICK TIFFANY
230297730	TC1	P2	GALLEGOS-OLIVARES AIDEE
230297802	TC2	IN	GARCIA ELIAS
230302259	SUBP	EM	GARCIA KAILA
230314222	TC13	SL	GARCIA KESHIA
230306901	P12A	CD	GARCIA MICHELLE
230305133	SUBP	EM	GARCIA PATRICIA
230306209	SUBP	EM	GARCIA RUTTHANN
230296623	P12C	CD	GARCIA YESENIA
230303556	TC2	CL	GAUDETTE-CROSS ELIZABETH C
230298324	SUBP	EM	GAYTAN-AYALA VERONICA
230305420	TC1	CL	GERDES DARIAN
230308598	TC2	CL	GEURIN-SHORT LAURA Q
200104973	TC2	CL	GHIGLIA FRANK
230299630	SUBP	EM	GILL COREY L
230303407	TC2	CL	GIRARD TERI L
W23001873	SA17	WV	GODINEZ NATALIE
W23001708	SA14	WV	GOMEZ CONTRERAS EMMA
230298576	TC13	ML	GONZALES ERIK J
230297684	SA15	EM	GONZALEZ ANA G
230295552	SUBP	EM	GONZALEZ SANCHEZ HECTOR
230311810	SUBP	EM	GONZALEZ VILLALAZ LESLIE
220258397	SUBP	EM	GORDILLO HERREJON MARYLEE
230280963	SUBP	EM	GORDILLO HERREJON MARYLEE
230311864	TC1	CL	GRIMM BRETT
230296952	TLA1	AL	GUERRERO RICHARD A
230304702	SUBP	EM	GUTIERREZ JACQUELYN
230306155	TC10	SL	GUTIERREZ MISAEL
230300961	TC1	CL	HANNAH JOSHUA M
230308087	TC2	CL	HARDWICK DARRYL

230303850	SC3A	P5	HENDERSON LINDSEY
230310983	SUBP	EM	HERNANDEZ AMALIA M
230297559	SUBP	EM	HERNANDEZ ERICA
230306755	SUBP	EM	HERNANDEZ MICHAEL A
230308063	TC10	SE	HERNANDEZ PATRICIA
230310244	TC3S	P5	HERNANDEZ PATRICIA
W23001901	SA14	WV	HERNANDEZ RODRIGUEZ MIRIAM
230298123	TC13	ML	HERNANDEZ RODRIGUEZ MIRIAM
230306547	TC1	CL	HILLIS HANNAH
230303554	SUBP	EM	HOLLIDAY GEORGE W
220059802	TC3S	CL	HOLLIDAY KAITLYN
230309677	TC2	CL	HUDSON MARTHA A
W23001703	SC1A	WV	HUTCHISON JACOB
230305723	SUBP	EM	JACKSON MARISA
230305025	P12C	CD	JENSEN MELISSA A
230296156	TC13	SL	JIMENEZ ISABELLA I
230297857	TC2	P5	JONES JENNIFER
230297491	TC1	CL	JONES MATTHEW D
230306978	TC1	P5	JORGENSEN MICHAEL
230298267	TC1	CL	KAPPES ANTONY C
230300529	TC13	ML	KAPPES SUSAN L
230163906	SC5	CL	KAUR GURINDER
230019577	SUBP	EM	KWIECINSKI JACOB
230302758	SUBP	EM	LAPP PAIGE M
230299874	TC1	CL	LASKY DARIN L
230298275	TC1	CL	LATIMER KARI S
230296451	TC1	CL	LAUCK ROBERT G
230298559	TC13	ML	LEDESMA LOPEZ CECILIA
230261766	SC1A	CL	LEE OMAIRA
230261764	TC2	CL	LEE OMAIRA
230261765	TC3G	CL	LEE OMAIRA
W23001729	SA14	WV	LEMUS JULIA
230310858	SUBT	EM	LEON ALEXIS
230314773	SC5	CL	LEZO GARCIA KEYLA
230301957	TC3S	IN	LICON DEREK E
230313092	SUBP	EM	LIU CRYSTAL
210102422	TC1	CL	LOHSE SARAH
230301828	SUBP	EM	LOPEZ ALCANTAR MARICRUZ
230305850	TPSL	TL	LOPEZ DESIREE
230298567	TC13	ML	LOPEZ JULI M
230300097	SUBP	EM	LOPEZ MIKAYLA
230304386	SUBP	EM	LOPEZ SILVIA
230280877	TC1	P5	MAERTENS SYDNEY G
230310563	SUBP	EM	MALDONADO IGNACIO
230312482	TC13	SL	MALDONADO MARISOL
W23001709	SA14	WV	MARISCAL YECENIA E
230299177	TC2	CL	MARQUEZ ROSALBA

210120338	TC2	CL	MARTIN AMY
230311179	SUBP	EM	MARTINEZ DANIELA
230298530	TC13	ML	MARTINEZ ELISA
W23001902	SC5	WV	MARTINEZ EVEDICIA
230299397	SUBP	EM	MARTINEZ JULIO C
230303460	SUBP	EM	MARTINEZ VERONICA
230297798	TC10	ML	MARTINEZ-ENRIQUEZ JEANETTE
230301522	SUBP	EM	MARTINEZ-GRANADO SAVANNAH M
230300114	TC1	CL	MARTINEZ CISNEROS LUCERO M
230304193	SC8	CL	MCCANN KATHRYN
230310454	SC1A	CL	MCDANIEL STEPHANIE K
230310453	TC2	CL	MCDANIEL STEPHANIE K
W23001790	SA17	WV	MCGILL MATTHEW J
230309146	SUBP	EM	MEDINA ROXANE M
230296918	SUBP	EM	MEJIA KATELYN
230293756	SUBP	EM	MENDEZ MARY
230309376	TLA1	AL	MENDOZA ANTONIO
230300357	SUBP	EM	MENDOZA RANGEL MITZY Z
230309279	SUBP	EM	MERRITT LISHA D
230301692	TC2	CL	MEZA ESVEIDY
230316941	SUBT	EM	MEZA RODRIGO
230301645	SA13	EM	MILLIGAN CADEN J
230308037	SC1A	CL	MILLIGAN TAMMY R
230308029	TC2	CL	MILLIGAN TAMMY R
230300580	SUBP	EM	MINTER BREITLAN M
230316944	SUBT	EM	MOISA JENNIFER
230297799	TC10	SL	MONTEJANO BRIAN A
230316934	SUBT	EM	MONTIEL GIANCARLO
230311865	TC2	CL	MORENO-CEBALLOS BLANCA
230308589	TC2	P5	MORFIN ANA E
230187411	SC1A	CL	MUNOZ CHRYSTLE
230301549	P12E	CD	MUNOZ NANCY G
230308006	P12A	CD	MURPHY JOSETTE
230295696	TC3S	P5	MURRELL REBECCA M
W23001730	SC1A	WV	NAGATANI NANCY M
230316815	TC13	SE	NASELLO ANGELA
230299414	TC13	SL	NAVA JONATHAN D
230308265	TC2	CL	NAVARRO JOSE A
230306013	SUBP	EM	NAVARRO MARCOS
230305060	TC13	ML	NEWMAN-ALSUP SARA E
230305804	TC2	IN	NINO BRIANA
230308440	SUBT	EM	OLIVER MANDY L
230302828	SUBT	EM	ORMONDE NOAH G
230307089	TLA3	AL	OROSCO AMANDA M
230300207	TC2	CL	OSTLY KRISTIN
230308109	SC1A	CL	OWENS CONNIE S
230308108	TC2	CL	OWENS CONNIE S

230309229	TC13	SL	PAGALAN RICHARD
230300194	SUBP	EM	PALAFIX JOSHUA
230298549	TC14	SE	PARK AILEEN
230308237	TC14	SL	PAYPA WENDELL
230299328	SUBP	EM	PENA CHRISTINA
230312463	TC13	ML	PENA KAYLA M
230306690	SUBP	EM	PENA JR. SAMUEL P
W23001718	SA17	WV	PEREZ FERNANDO JR
230314853	CTE	P3	PEREZ LISA E
230299553	TC14	ML	PEREZ LOPEZ OSCAR
230298614	TC13	ML	PEREZ MARTINEZ DANIELA
230301281	SUBP	EM	PEREZ-HINOJOSA VICTORIA
230306165	SC1A	CL	PETERSON CARA E
230306157	SC5	CL	PETERSON CARA E
230299296	SUBP	EM	PIERSON JULIA M
230306777	SUBP	EM	PINTOR MAYO FERNANDA
230297761	TPSL	TL	PIZANO CIRENIO R
230315112	TC2	CL	QUEZADA ALEXA
230299171	TC13	SE	RAMIREZ CABRERA LEYDI
230310662	SUBP	EM	RAMIREZ CLARISSA J
230291558	SUBP	EM	RAMIREZ FLORES DANIELA
230306962	SUBP	EM	RAMIREZ JAZMINE
220144481	TC2	P5	RAMIREZ MARICELA
230301892	SA13	EM	RAY RYAN
230301959	TC2	P5	REEVES ALEJANDRA
210114489	TC2	CL	REITZ MARISSA
230309327	SUBP	EM	RENTA VANESSA
230175405	TC2	P5	REYES AMANDA
W23001719	SA17	WV	REYNAGA ANGELA
190058307	TC2	CL	RHODUS CYNTHIA
230279008	TC2	CL	RHODUS CYNTHIA
230279007	TC1	CL	RHODUS CYNTHIA
110054119	SA12	CL	RHODUS CYNTHIA
210243215	TC2	CL	RIAMBON KEVIN
210116345	TC1	CL	RIDDLE JOSEPH
230304436	SUBP	EM	RIVERA-GARCIA ASHLEY
230315158	SUBP	EM	RODRIGUEZ ALEJANDRA
230297297	SUBP	EM	RODRIGUEZ TAYLOR M
230295740	SUBP	EM	RODRIGUEZ SILVA SAMANTHA
230298052	SUBP	EM	RODRIGUEZ VIZCARRA MICHELLE J
230300440	TC13	ML	ROJAS PATRICIA
230283034	SUBP	EM	ROJAS RIVAS LAURA
230310647	SUBP	EM	ROMO-SANCHEZ DIEGO I
230296592	SUBP	EM	ROPER GLENA
230297340	TC1	CL	ROS CHHIV LIEN
230312460	TC13	SE	ROSALES JUAN
230299284	SUBP	EM	ROYSTER DANE

230305692	SUBP	EM	RUIZ RICHARD
230302181	SA12	CL	SAENZ KATHLEEN
230309922	SUBP	EM	SALDIVAR JR. ADOLFO
230308438	SUBT	EM	SALDIVAR-ALMARAS MARIA E
230307063	SUBP	EM	SALINAS JESSICA N
230314078	SUBP	EM	SANCHEZ BRENDA C
W23001720	SA14	WV	SANCHEZ SANCHEZ ELIZABETH
230311013	SUBP	EM	SANCHEZ-BAUTISTA ANTONIO D
230301387	TC14	SL	SANTANA ANGELA
230305519	CTE	CL	SHANE MELODIE A
230124310	TC2	CL	SHERRILL CHRISTINE
210103822	TC1	CL	SHERWOOD JACOB
210261531	CTE	P3	SHERWOOD JACOB
230056172	CTE	CL	SHERWOOD JACOB
230280829	SUBP	EM	SOONG SAMANTHA
230297005	TC13	ML	SOTO VICENTE M
230302725	TPSL	TL	SOUSA SAVANNAH
W23001721	SC1A	WV	STAGG BRIAN
230297272	TC2	CL	STARLING TIM A
230307859	SA13	EM	STEPHENS ROSANNA
230310059	TC10	SL	STIE JUSTIN A
230232352	SUBP	EM	SWANSON AUDREY
220101838	TC1	CL	TATUM ERIC
230303267	TC2	CL	TEJADA CARLOS E
230298689	TC13	SL	TEJEDA LINDA V
230310280	SUBP	EM	TERRY SOPHIE R
200119980	TC1	CL	THOMAS GARRETT
230311086	TC3S	CL	THOMPSON MALLORY
230302463	TLA1	AL	THORNBURG DAVID
230300151	SUBP	EM	TORRES DIANE
230312298	SUBP	EM	TORRES VIRGINIA
230309927	SUBP	EM	TORRES GARCIA VICTORIA
230300233	SUBP	EM	TRUITT JOAN L
230303087	SC1A	CL	TRUJILLO-DELGADILLO MELISSA
230303086	TC2	CL	TRUJILLO-DELGADILLO MELISSA
230309326	TC13	ML	TURNER VERONICA
230233500	TC2	P5	TYLER MAKENA
230300530	TC13	SE	VALDEZ CARLY
230309244	SUBP	EM	VALDEZ DEBBIE
230297681	TC3S	L2	VALDEZ GRACIE
230312464	TC13	ML	VALDIVIA FATIMA
230299143	TC14	SL	VALENCIA JOSHUA
230296027	TC13	SE	VALLE ABILENE
230298519	SUBP	EM	VASQUEZ VIRGINIA
230296227	TC13	SL	VASQUEZ-SALINAS GABRIEL G
230300030	SC1A	CL	VEGA MELISSA R
230302207	TC2	CL	VELASQUEZ ANGELICA

230304009	SUBP	EM	VERDE FRANCISCO G
230296653	SUBP	EM	VERDUZCO JORGE E
230296345	SC1A	P5	VERDUZCO SANDRA L
230293707	SUBP	EM	VIELMAS ZULEMA
230299354	SUBP	EM	VILLANUEVA IVAN
230302277	CTE	CL	VILLARREAL OLGA L
230302035	TC2	CL	VILLARREAL RHEA E
W23001722	SA14	WV	VILLASENOR JACKQULINE
230299208	SUBP	EM	WALSH AMY L
230301916	TC1	CL	WALTERS DILLON
230300283	SC1A	P5	WEST-PALMA YVONNE
230300827	TC10	ML	WILLIAMS KRISTEN
230300032	P12E	CD	WILSON AMANDA
230309225	SUBP	EM	WITTMAN JASMINE
230297682	TC3S	CL	WOODS SHIRLEY A
230304012	TC1	CL	XAVIER BRIAN M
230298633	TC10	SL	XIONG KOU
W23001717	SA14	WV	ZAVALA VIANNEY



APPROVAL OF TEMPORARY COUNTY CERTIFICATES

10-Jan-24

KAYLOR KENDALL	DIST INTERN: MULTIPLE SUBJ- EXT	CUTLER- OROSI
VEGA ANDREW	PRELIM ADMIN SVCS	DINUBA
MENDOZA CANDACE	CD ASSISTANT PERMIT	EARLIMART
HERNANDEZ PATRICIA	PRELIM MM: ED SPEC	EXETER
NICKELL EMILY	TPSL: MULTIPLE SUBJ	EXETER
ALCAZAR ESTEFANY	ETK PERMIT	KINGS RIVER
PINTOR MAYO FERNANDA	EMERG 30-DAY SUB PERMIT	LIBERTY
HIRNI NICOLE	SELAP: ECSE - EXT	TCOE
PALOMINO PAULA	STSP: ECSE ED SPEC	TCOE
DORADO HYDEE	CD TEACHER PERMIT - RENEWAL	TULARE CITY
CERVNANTES ROSAS ANAI	PROSPECTIVE SUB PERMIT	VARIOUS
GALARZA CHRISTIAN	PROSPECTIVE SUB PERMIT	VARIOUS
GOMEZ ANGELINA	PROSPECTIVE SUB PERMIT	VARIOUS
NEGRETE DELA GARZA ROGELIO	PRELIM SS: WORLD LANG: ELD	VARIOUS
RAMIREZ ADRIAN	PROSPECTIVE SUB PERMIT	VARIOUS
BANIAGA CHRISTOPHER	EMERG 30-DAY SUB PERMIT	VISALIA
DEL RIO LUIS	DIST INTERN: PE - EXT	VISALIA
ERVIN DONNA	WAIVER: ADMIN SVCS	VISALIA
GUERRERO RICHARD	GELAP: BUSINESS	VISALIA
HUTCHISON JACOB	PRELIM ADMIN SVCS	VISALIA
MENDOZA ANTONIO	GELAP: MUSIC	VISALIA
PECINA ANDRAE	CLEAR ADMIN & SS:ENGLISH - RENEWAL	VISALIA
ROBERTS MORGAN	STSP: PE	VISALIA
THORNBURG DAVID	GELAP: PE	VISALIA
VASQUEZ SONIA	EMERG CLAD - EXT	VISALIA
WILLIAMS KRISTEN	DIST INTERN: MULTIPLE SUBJ	VISALIA
WILLIS AMANDA	PRELIM ADMIN SVCS	VISALIA
YOUNG LAWRENCE	SELAP: MN	VISALIA
ZARAGOZA ARTURO	GELAP: MATH	VISALIA
CLARK MAEGAN	DIST INTERN: MULTIPLE SUBJ - RENEWAL	WAUKENA
PEREZ LISA	PRELIM CTE: ARTS, MEDIA & ENT.	WOODLAKE

**APPROVAL OF EMERGENCY PERMITS  
FOR FULL-TIME EMPLOYMENT**

**January 10, 2024**

**Emergency Permits: Online Recommendations**

PIP: MMSN ECSE	TCOE	XIONG KHOU
PIP: MULTIPLE SUBJECT	TCOE	MINNICK ELIZABETH
STSP: MN ED SPEC	PORTERVILLE	VARGAS KARINA
STSP: MMSN ECSE	TCOE	PALOMINO PAULA
STSP: MMSN ECSE	VISALIA	NUNES TIFFENY
STSP: MULTIPLE SUBJECT	ALPAUGH	GALLEGOS AARON
STSP: MULTIPLE SUBJECT	CUTLER-OROSI	ESPINOM CYNTHIA
STSP: MULTIPLE SUBJECT	PORTERVILLE	HERNANDEZ CECILIA
STSP: MULTIPLE SUBJECT	TULARE CITY	HICKS TABITHA
STSP: PE	VISALIA	MONTGOMERY NOLAN
STSP: PE	VISALIA	ROBERTS MORGAN

**Emergency Permits: Mailed**

EMERG CLAD- EXT	VISALIA	VASQUEZ SONIA
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**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Tammy Bradford, Assistant Superintendent  
Special Services Division

**SUBJECT:**

Acceptance of donation from Rick's Vending and Distributing

**DESCRIPTION/SUMMARY:**

Rick's Vending and Distributing has donated funds for Tulare County Office of Education, Academic Collaborative for Exceptional Learners, Community Based Instruction-Caldwell program. The funds will be utilized to purchase instructional supplies.

**FINANCING:**

\$350.00

**RECOMMENDATION:**

Acceptance of donation.

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Tammy Bradford, Assistant Superintendent  
Special Services Division

**SUBJECT:**

Acceptance of donation from Rick's Vending and Distributing

**DESCRIPTION/SUMMARY:**

Rick's Vending and Distributing has donated funds for Tulare County Office of Education, Academic Collaborative for Exceptional Learners, Tulare Community Based Instruction - South program. The funds will be utilized to purchase instructional supplies.

**FINANCING:**

\$454.00

**RECOMMENDATION:**

Acceptance of donation.

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Tammy Bradford, Assistant Superintendent  
Special Services Division

**SUBJECT:**

Acceptance of donation from Tulare Community Church

**DESCRIPTION/SUMMARY:**

Tulare Community Church has donated funds for Tulare County Office of Education, Academic Collaborative for Exceptional Learners, Maple Learning Complex.

**FINANCING:**

\$2,500

**RECOMMENDATION:**

Acceptance of donation.

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Jennifer Fisher, Administrative Secretary

**SUBJECT:**

Donation - \$6,000

**DESCRIPTION/SUMMARY:**

Request acceptance of the donation from TCOE staff, district staff and community partners for the Red Ribbon Week activities. Raffle prizes donated by TCOE staff, Serena's Skin Care Studio valued at \$250.82, and Active Prints valued at \$100.00.

Proceeds from Red Ribbon Activities	
Shirts	\$1,246.65
Bake Sale/Dunk Tank	\$827.00
Lunch provided by Up In Smoke	\$50.00
Lunch & Breakfast provided by Tacos San Marcos	\$204.79
Candy Grams	\$368.00
Pizza Party	\$267.56
Photo Sessions provided by Danny Klorman Photography	\$125.00
Raffle	\$2,911.00
Total	\$6,000.00

**FINANCING:**

\$6,000

**RECOMMENDATION:**

Acceptance of donation.

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Tammy Bradford, Assistant Superintendent  
Special Services Division

**SUBJECT:**

Acceptance of donation from Blanket Ladies

**DESCRIPTION/SUMMARY:**

Blanket Ladies donated their time, talent and materials to provide the Tulare County Office of Education, Academic Collaborative for Exceptional Learners with fleece blankets and bibs for students attending Maple Learning Complex, Occupational Training Program, and Yettem Learning Center.

Maple Learning Complex: 20 fleece blankets and 45 adult sized bibs.

Occupational Training Program: 20 fleece blankets and 40 adult sized bibs.

Yettem Learning Center: 20 fleece blankets and 40 adult sized bibs.

**FINANCING:**

The dollar value for the items donated is approximately \$1,525.

**RECOMMENDATION:**

Acceptance of donation.

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Jennifer Fisher, Administrative Secretary

**SUBJECT:**

TCOE Red Ribbon Week Donation

**DESCRIPTION/SUMMARY:**

Request for approval of the donation of the Red Ribbon proceeds of \$6,000 to be given to the Boys & Girls Clubs of the Sequoias.

**FINANCING:**

N/A

**RECOMMENDATION:**

Approval of donation.



**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY: Nani Dodson**

**SUBJECT: Grant Agreement – State of California – Office of Traffic Safety**




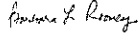
**DESCRIPTION/SUMMARY:**

**The California Friday Night Live Partnership (CFNLP) will engage Friday Night Live (FNL) chapters across California in year-long, youth-led campaigns to reduce fatal and injury crashes involving HBD underage drivers. The youth-driven project will engage and develop youth leaders in positive social norms and merchant education campaigns to reduce alcohol access to minors and shift social norms of underage drinking behaviors. The CFNLP will support sites with tools, training, and technical assistance to create multimedia educational materials and events in their schools and communities to prevent underage drinking.**


**FINANCING:**

**Federal funds allocated under this agreement shall not exceed 280,000.00**

**RECOMMENDATION: Approval**

<b>1. GRANT TITLE</b> Building Partnerships and Shifting Social Norms to Prevent Underage Drinking	
<b>2. NAME OF AGENCY</b> Tulare County	<b>3. Grant Period</b> From: 10/01/2023 To: 09/30/2024
<b>4. AGENCY UNIT TO ADMINISTER GRANT</b> Tulare County Office of Education	
<b>5. GRANT DESCRIPTION</b> The California Friday Night Live Partnership (CFNLP) will engage Friday Night Live (FNL) chapters across California in year-long, youth-led campaigns to reduce fatal and injury crashes involving HBD underage drivers. The youth-driven project will engage and develop youth leaders in positive social norms and merchant education campaigns to reduce alcohol access to minors and shift social norms of underage drinking behaviors. The CFNLP will support sites with tools, training, and technical assistance to create multimedia educational materials and events in their schools and communities to prevent underage drinking.	
<b>6. Federal Funds Allocated Under This Agreement Shall Not Exceed: \$280,000.00</b>	
<b>7. TERMS AND CONDITIONS:</b> The parties agree to comply with the terms and conditions of the following which are by this reference made a part of the Agreement: <ul style="list-style-type: none"> <li>• Schedule A – Problem Statement, Goals and Objectives and Method of Procedure</li> <li>• Schedule B – Detailed Budget Estimate and Sub-Budget Estimate (if applicable)</li> <li>• Schedule B-1 – Budget Narrative and Sub-Budget Narrative (if applicable)</li> <li>• Exhibit A – Certifications and Assurances</li> <li>• Exhibit B* – OTS Grant Program Manual</li> <li>• Exhibit C – Grant Electronic Management System (GEMS) Access</li> </ul> <p>*Items shown with an asterisk (*), are hereby incorporated by reference and made a part of this agreement as if attached hereto.</p> <p>These documents can be viewed at the OTS home web page under Grants: <a href="http://www.ots.ca.gov">www.ots.ca.gov</a>.</p> <p>We, the officials named below, hereby swear under penalty of perjury under the laws of the State of California that we are duly authorized to legally bind the Grant recipient to the above described Grant terms and conditions. IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.</p>	
<b>8. Approval Signatures</b>	
<b>A. GRANT DIRECTOR</b> NAME: Nani Dodson TITLE: Program Analyst EMAIL: nanid@tcoe.org PHONE: (559) 733-6496 ext 1266 ADDRESS: P.O. Box 5091 Visalia, CA 93278   _____ (Signature)	<b>B. AUTHORIZING OFFICIAL</b> ADDRESS: Tim Hire County Superintendent of Schools tim.hire@tcoe.org (559) 733-6300 P.O. Box 5091 Visalia, CA 93278-5091   _____ (Signature)
Oct 27, 2023 _____ (Date)	Nov 6, 2023 _____ (Date)
<b>C. FISCAL OFFICIAL</b> ADDRESS: Jody Arriaga Director, Internal Business Services jodya@tcoe.org (559) 733-6691 P.O. Box 5091 Visalia, CA 93278   _____ (Signature)	<b>D. AUTHORIZING OFFICIAL OF OFFICE OF TRAFFIC SAFETY</b> ADDRESS: Barbara Rooney Director barbara.rooney@ots.ca.gov (916) 509-3030 2208 Kausen Drive, Suite 300 Elk Grove, CA 95758   _____ (Signature)
Oct 30, 2023 _____ (Date)	Nov 13, 2023 _____ (Date)

<b>E. ACCOUNTING OFFICER OF OFFICE OF TRAFFIC SAFETY</b>  NAME: Carolyn Vu ADDRESS: 2208 Kausen Drive, Suite 300 Elk Grove, CA 95758	<b>9. SAM INFORMATION</b>  SAM #: Y41USNLY5LD9 REGISTERED ADDRESS: 6200 S. Mooney Blvd. CITY: PO BOX 5090 ZIP+4: Visalia 93278-5091
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10. PROJECTED EXPENDITURES						
FUND	CFDA	ITEM/APPROPRIATION	F.Y.	CHAPTER	STATUTE	PROJECTED EXPENDITURES
164AL-24.1	20.608	0521-0890-101	2022	43/22	BA/22	\$95,200.00
164AL-24	20.608	0521-0890-101	2023	12/23	BA/23	\$184,800.00
					<b>AGREEMENT TOTAL</b>	<b>\$280,000.00</b>
					<b>AMOUNT ENCUMBERED BY THIS DOCUMENT</b>	
					<b>\$280,000.00</b>	
					<b>PRIOR AMOUNT ENCUMBERED FOR THIS AGREEMENT</b>	
					<b>\$ 0.00</b>	
<b>OTS ACCOUNTING OFFICER'S SIGNATURE</b>			<b>DATE SIGNED</b>		<b>TOTAL AMOUNT ENCUMBERED TO DATE</b>	
 <small>Carolyn Vu, Nov 6, 2023 11:08 PST</small>			Nov 6, 2023		<b>\$280,000.00</b>	

## 1. PROBLEM STATEMENT

Research indicates that young people are particularly vulnerable to the effects of alcohol. The National Highway Traffic Safety Administration publication, "NHTSA's Counter Measures That Work" (2020), reports that teenagers drink and drive less often than adults but are more likely to crash when they do drink and drive. They state that teenagers are particularly more at risk because their brains are still developing, and teenagers are inexperienced with both driving and drinking. Consequently, young people have a higher crash risk than adult drivers, no matter the Blood Alcohol Concentration.

Because of the dangers that alcohol poses to teens, all US alcohol vendors must verify the age of young customers to be sure they are at least 21. However, several studies suggest young people can obtain alcohol without much difficulty. The Centers for Disease Control and Prevention (CDC) reported via the 2021 Youth Risk Behavior Survey that 40.1 percent of high school youths obtained alcohol within the last 30 days from a third party individual. Access to alcohol increases the danger in exposures that may include drinking and driving, physical illnesses, and mental-health related problems. Exposures can incorporate issues such as decreased engagement in social settings, legal issues, increased risk of suicide and homicide, and brain development issues that include lifelong effects (CDC, 2022).

During the COVID-19 pandemic, youth alcohol use increased from 52% in 2019 to 55% in 2020. The 2022 Monitoring the Future study indicates a reduction of use to pre-pandemic levels of 52%, which may be indicative of the in-person availability of resources. Although trending is heading in the right direction, the survey also indicated that the first occurrence of drunkenness is experienced from grades 7 to 11. The effects of underage drinking at this stage may result in long lasting effects and alcohol use disorders. This evidence supports the importance of prevention, and the need for continued program support.

The 2017/19 California Healthy Kids Survey report indicates an increase in the perceived harm of alcohol use. Still, a greater percentage of young people felt that there was no harm in occasional use. The perception aligns with 13% of 11th graders who reported that they had either driven when drinking or using drugs or been in a car with someone who had been drinking or using drugs. Disturbingly, the highest percentage of these respondents participated in these behaviors seven or more times, up an entire percentage point from 2015/17. This reduction in the perception of harm, coupled with ease of access to these products, creates an environment ripe for unsafe and unhealthy behaviors. This project will empower those most impacted by underage drinking, the youth, to reduce alcohol access to minors by engaging and holding accountable parents, guardians, and retailers, shifting the social norms of alcohol consumption by teens and increasing positive behaviors amongst their peers.

According to the 2021 National Survey of Drug Use and Health (NSDUH), an estimated 894,000 (3.4%) adolescents ages 12 to 17 had an Alcohol Use Disorder (AUD). The question then begs to be asked, "where are young people accessing alcohol?"

The National Institute on Alcohol Abuse and Alcoholism reports that in 2021, among 12- to 14-year-olds who said that they drank alcohol in the past month, 99.7 percent reported that they got it for free the last time they drank. In many cases, adolescents had access to alcohol through family members or found it at home. The issue of access is compounded by the growing negative external pressures on social norms and perceptions of underage drinking. The messages that youth and adults receive about underage drinking can greatly impact their perception of what behaviors are socially acceptable. Unfortunately, many of the messages online, in movies, and shared peer-to-peer exaggerate the occurrence of underage use of alcohol.

The 2022 Monitoring the Future study reports that 33 percent of young people ages 12 and older felt that there was no great risk in consuming four to five drinks every day. Additionally, only 35 percent of 12th graders believe that there is no danger in weekend binge drinking. This lack of perceived harm, coupled with ease of access to these products, creates an environment ripe for unsafe and unhealthy behaviors. This project will empower those most impacted by underage drinking, the youth, to reduce alcohol access to

minors by engaging and holding accountable parents, guardians, and retailers, shifting the social norms of alcohol consumption by teens and increasing positive behaviors amongst their peers.

**2. PERFORMANCE MEASURES**

**A. Goals:**

1. Reduce the number of persons killed in traffic crashes.
2. Reduce the number of persons injured in traffic crashes.
3. To reduce the number of 11th-grade youth reporting alcohol use in the last 30 days
4. Reduce the number of persons injured in traffic crashes involving HBD drivers under the age of 21.
5. Reduce the number of persons killed in traffic crashes involving HBD drivers under the age of 21.

**B. Objectives:**

**Target Number**

1. Issue a press release announcing the kick-off of the grant by November 15. The kick-off press releases and media advisories, alerts, and materials must be emailed to the OTS Public Information Officer at pio@ots.ca.gov, and copied to your OTS Coordinator, for approval 14 days prior to the issuance date of the release.	1
2. Identify straight time personnel and report on activities completed. Include any vacancies or staff changes that have occurred.	4
3. Conduct 2 learning community calls with all OTS funded FNL sites.	2
4. Deliver 2 trainings on PSA Development to support OTS-funded FNL sites.	2
5. Deliver 2 trainings on Recruitment and Retention to support OTS-funded FNL sites.	2
6. Deliver 2 trainings on Social Norms Campaigns to support OTS funded FNL sites.	2
7. Deliver 2 trainings on Applying an Equity Lens to Prevention to support OTS-funded FNL sites.	2
8. Deliver 2 trainings on the Spread the Word Campaign to support OTS-funded FNL sites.	2
9. Deliver 2 trainings Merchant Education to support OTS-funded FNL sites.	2
10. Deliver 2 trainings Town Hall Meetings to support OTS-funded FNL sites.	2
11. Deliver 1 training on Not on MY Watch to support OTS-funded FNL sites.	1
12. Develop & disseminate 10 social media templates targeting youth with positive social norms messages.	10
13. Develop an infographic on Underage Drinking Prevention strategies in a minimum of 2 languages.	1
14. Develop a "how-to" infographic for Positive Social Norms - Social Media Messaging.	1
15. Develop 2 merchant-targeted educational material templates.	2
16. Develop a digital statewide pledge on the CFNLP website for project sites to utilize.	1
17. Each OTS funded FNL site will implement one of the following year-long campaign package options: Youth-led Positive Social Norms Campaign to Reduce Underage Drinking Package or Merchant Education Campaign to Reduce Underage Drinking Package.	45
18. Provide consultation and technical support to OTS-funded FNL sites as requested. Documentation will be provided as an attachment in the QPR.	4
19. Provide "Not on My Watch Campaign" materials to a minimum of 10 funded sites.	10
20. Report grant-funded programming in high crash risk and underserved areas, as determined by utilizing the Teen Traffic Safety Heat Map, quarterly to UC Berkeley SafeTREC.	4
21. Through a request for the application process, identify and fund 45 high-need Friday Night Live chapters to implement underage drinking prevention projects in a specific effort to reduce underage drinking and traffic fatalities and injuries.	45

22. Utilize Heat Map to determine high crash risk and underserved areas for recruitment efforts.

1

### 3. METHOD OF PROCEDURE

#### A. Phase 1 – Program Preparation (1<sup>st</sup> Quarter of Grant Year)

- Develop operational plans to implement the “best practice” strategies outlined in the objectives section.
- All training needed to implement the program should be conducted in the first quarter.
- All grant related purchases needed to implement the program should be made in the first quarter.

#### Media Requirements

- Issue a press release approved by the OTS PIO announcing the kick-off of the grant by November 15, but no sooner than October 1. The kick-off release must be approved by the OTS PIO and only distributed after the grant is fully signed and executed. If you are unable to meet the November 15 deadline to issue a kick-off press release, communicate reasons to your OTS coordinator and OTS PIO.

#### 1. Addendum:

1. Develop operational plans to implement the “best practice” strategies outlined in the objectives section.
2. Execute most training pieces integral to project implementation during the first phase. To avoid overloading youth implementing the projects, implementation of some trainings will occur in the second quarter.
3. Identify and create educational materials based on site needs.
4. Identify and contract with 45 project sites.

#### B. Phase 2 – Program Operations (Throughout Grant Year)

#### Media Requirements

The following requirements are for all grant-related activities:

- Send all media advisories, alerts, videos, graphics, artwork, posters, radio/PSA/video scripts, storyboards, digital and/or print educational materials for grant-related activities to the OTS PIO at [pio@ots.ca.gov](mailto:pio@ots.ca.gov) for approval and copy your OTS coordinator. Optimum lead time would be 7 days before the scheduled release but at least 3 business days prior to the scheduled release date for review and approval is appreciated.
- The OTS PIO is responsible for the approval of the design and content of materials. The agency understands OTS PIO approval is not authorizing approval of budget expenditure or cost. Any cost approvals must come from the Coordinator.
- Pre-approval is not required when using any OTS-supplied template for media advisories, press releases, social media graphics, videos or posts, or any other OTS-supplied educational material. However, copy the OTS PIO at [pio@ots.ca.gov](mailto:pio@ots.ca.gov) and your OTS coordinator when any material is distributed to the media and public, such as a press release, educational material, or link to social media post. The OTS-supplied kick-off press release templates and any kickoff press releases are an exception to this policy and require prior approval before distribution to the media and public.
- If an OTS-supplied template, educational material, social media graphic, post or video is substantially changed, the changes shall be sent to the OTS PIO at [pio@ots.ca.gov](mailto:pio@ots.ca.gov) for approval and copy to your OTS Coordinator. Optimum lead time would be 7 days prior to the scheduled release date, but at least 3 business days prior to the scheduled release date for review and approval is appreciated.
- Press releases, social media posts and alerts on platforms such as NextDoor and Nixle reporting immediate and time-sensitive grant activities (e.g. enforcement operations, day of event highlights or announcements, event invites) are exempt from the OTS PIO approval process. The OTS PIO and your Coordinator should still be notified when the grant-related activity is happening (e.g. car seat checks, bicycle rodeos, community presentations, DUI checkpoints, etc.).
- Enforcement activities such as warrant and probation sweeps, court stings, etc. that are embargoed or could impact operations by publicizing in advance are exempt from the PIO approval process. However, announcements and results of activities should still be copied to the

OTS PIO at [pio@ots.ca.gov](mailto:pio@ots.ca.gov) and your Coordinator with embargoed date and time or with "INTERNAL ONLY: DO NOT RELEASE" message in subject line of email.

- Any earned or paid media campaigns for TV, radio, digital or social media that are part of a specific grant objective, using OTS grant funds, or designed and developed using contractual services by a subgrantee, requires prior approval. Please send to the OTS PIO at [pio@ots.ca.gov](mailto:pio@ots.ca.gov) for approval and copy your grant coordinator at least 3 business days prior to the scheduled release date.
- Social media posts highlighting state or national traffic safety campaigns (Distracted Driving Month, Motorcycle Safety Awareness Month, etc.), enforcement operations (DUI checkpoints, etc.), or any other grant-related activity such as Bicycle rodeos, presentations, or events, are highly encouraged but do not require prior approval.
- Submit a draft or rough-cut of all digital, printed, recorded or video material (brochures, posters, scripts, artwork, trailer graphics, digital graphics, social posts connected to an earned or paid media campaign grant objective) to the OTS PIO at [pio@ots.ca.gov](mailto:pio@ots.ca.gov) and copy your OTS Coordinator for approval prior to the production or duplication.
- Use the following standard language in all press, media, and printed materials, space permitting: Funding for this program was provided by a grant from the California Office of Traffic Safety, through the National Highway Traffic Safety Administration.
- Space permitting, include the OTS logo on all grant-funded print materials, graphics and paid or earned social media campaign grant objective; consult your OTS Coordinator for specifics, format-appropriate logos, or if space does not permit the use of the OTS logo.
- Email the OTS PIO at [pio@ots.ca.gov](mailto:pio@ots.ca.gov) and copy your OTS Coordinator at least 21 days in advance, or when first confirmed, a short description of any significant grant-related traffic safety event or program, particularly events that are highly publicized beforehand with anticipated media coverage so OTS has sufficient notice to arrange for attendance and/or participation in the event. If unable to attend, email the OTS PIO and coordinator brief highlights and/or results, including any media coverage (broadcast, digital, print) of event within 7 days following significant grant-related event or program. Media and program highlights are to be reflected in QPRs.
- Any press releases, work plans, scripts, storyboards, artwork, graphics, videos or any educational or informational materials that received PIO approval in a prior grant year needs to be resubmitted for approval in the current grant year.
- Contact the OTS PIO or your OTS Coordinator for consultation when changes from any of the above requirements might be warranted.

Addendum:

1. Monitor and support site projects to ensure all components are completed.
2. Provide specific technical assistance/site visits as the grantee sites implement various aspects of the project.
3. Develop and deliver webinars
4. Develop educational materials
5. Conduct Learning Community Calls
6. Support projects through the dissemination of research and other educational resources.

**C. Phase 3 – Data Collection & Reporting (Throughout Grant Year)**

1. Prepare and submit grant claim invoices (due January 30, April 30, July 30, and October 30)
2. Prepare and submit Quarterly Performance Reports (QPR) (due January 30, April 30, July 30, and October 30)
  - Collect and report quarterly, appropriate data that supports the progress of goals and objectives.
  - Provide a brief list of activity conducted, procurement of grant-funded items, and significant media activities. Include status of grant-funded personnel, status of contracts, challenges, or special accomplishments.
  - Provide a brief summary of quarterly accomplishments and explanations for objectives not completed or plans for upcoming activities.
  - Collect, analyze and report statistical data relating to the grant goals and objectives.

**4. METHOD OF EVALUATION**

Using the data compiled during the grant, the Grant Director will complete the "Final Evaluation" section in the fourth/final Quarterly Performance Report (QPR). The Final Evaluation should provide a brief summary

of the grant's accomplishments, challenges and significant activities. This narrative should also include whether goals and objectives were met, exceeded, or an explanation of why objectives were not completed.

**5. ADMINISTRATIVE SUPPORT**

This program has full administrative support, and every effort will be made to continue the grant activities after grant conclusion.



FUND NUMBER	CATALOG NUMBER (CFDA)	FUND DESCRIPTION	TOTAL AMOUNT		
164AL-24	20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	\$280,000.00		
COST CATEGORY		FUND NUMBER	UNIT COST OR RATE	UNITS	TOTAL COST TO GRANT
<b>A. PERSONNEL COSTS</b>					
<u><b>Straight Time</b></u>					
Program Analyst (Months 1-9)		164AL-24	\$35.35	975	\$34,466.00
Benefits - Program Analyst (Months 1-9)		164AL-24	\$34,466.00	1	\$23,626.00
Program Analyst (Months 10-12)		164AL-24	\$32.09	260	\$8,343.00
Benefits - Program Analyst (Months 10-12)		164AL-24	\$8,343.00	1	\$5,719.00
Project Specialist (Months 1-9)		164AL-24	\$29.17	546	\$15,927.00
Benefits - Project Specialist (Months 1-9)		164AL-24	\$15,927.00	1	\$12,371.00
Project Specialist (Months 10-12)		164AL-24	\$38.89	320	\$12,445.00
Benefits - Project Specialist (Months 10-12)		164AL-24	\$12,445.00	1	\$9,666.00
<u><b>Overtime</b></u>					
					\$0.00
Category Sub-Total					\$122,563.00
<b>B. TRAVEL EXPENSES</b>					
In State Travel		164AL-24	\$3,113.00	1	\$3,113.00
Out-of-State Travel		164AL-24	\$2,000.00	1	\$2,000.00
Category Sub-Total					\$5,113.00
<b>C. CONTRACTUAL SERVICES</b>					
Project Mini-Grants		164AL-24	\$3,000.00	45	\$135,000.00
Category Sub-Total					\$135,000.00
<b>D. EQUIPMENT</b>					
					\$0.00
Category Sub-Total					\$0.00
<b>E. OTHER DIRECT COSTS</b>					
Educational Materials		164AL-24	\$4,999.00	1	\$4,999.00
Printing/Duplication		164AL-24	\$2,000.00	1	\$2,000.00
Postage		164AL-24	\$1,500.00	1	\$1,500.00
Category Sub-Total					\$8,499.00
<b>F. INDIRECT COSTS</b>					
In-Direct Costs		164AL-24		1	\$8,825.00
Category Sub-Total					\$8,825.00
<b>GRANT TOTAL</b>					<b>\$280,000.00</b>

**BUDGET NARRATIVE**

**PERSONNEL COSTS**

Program Analyst (Months 1-9) - Program Analyst oversees all aspects of the project, including project materials development, training, mini-grantee technical assistance, and cost management.

Benefits - Program Analyst (Months 1-9) - Dental Insurance 0%  
 Health Insurance 32.47%  
 Life Insurance 0%  
 Long Term Disability 0%  
 Medicare 1.46%  
 Non Industrial Disability/NDI 0%  
 Retirement 26.81%  
 Social Security/FICA/OASDI 0%  
 State Disability/SDI 0.05%  
 Unemployment Insurance 0%  
 Workers Compensation 2.31%  
 OPEB Salary 0.81%  
 OPEB FTE 4.65%  
 TOTAL BENEFIT RATE 68.55%

Claimed amounts must reflect actual benefit costs for straight time or overtime hours charged to the grant.

Program Analyst (Months 10-12) - Program Analyst oversees all aspects of the project, including project materials development, training, mini-grantee technical assistance, and cost management.

Benefits - Program Analyst (Months 10-12) - Dental Insurance 0%  
 Health Insurance 32.47%  
 Life Insurance 0%  
 Long Term Disability 0%  
 Medicare 1.46%  
 Non Industrial Disability/NDI 0%  
 Retirement 26.81%  
 Social Security/FICA/OASDI 0%  
 State Disability/SDI 0.05%  
 Unemployment Insurance 0%  
 Workers Compensation 2.31%  
 OPEB Salary 0.81%  
 OPEB FTE 4.65%  
 TOTAL BENEFIT RATE 68.55%

Claimed amounts must reflect actual benefit costs for straight time or overtime hours charged to the grant.

Project Specialist (Months 1-9) - Project Specialist supports all aspects of the project, including communications, record keeping, contract management, scheduling.

Benefits - Project Specialist (Months 1-9) - Dental Insurance 0%  
 Health Insurance 39.82%  
 Life Insurance 0%  
 Long Term Disability 0%  
 Medicare 1.49%  
 Non Industrial Disability/NDI 0%  
 Retirement 27.46%  
 Social Security/FICA/OASDI 0%  
 State Disability/SDI 0.05%  
 Unemployment Insurance 0%

Workers Compensation 2.37%  
 OPEB Salary 0.83%  
 OPEB FTE 5.63%  
 TOTAL BENEFIT RATE 77.67%

Claimed amounts must reflect actual benefit costs for straight time or overtime hours charged to the grant.

Project Specialist (Months 10-12) - Project Specialist supports all aspects of the project, including communications, record keeping, contract management, scheduling.

Benefits - Project Specialist (Months 10-12) - Dental Insurance 0%  
 Health Insurance 39.82%  
 Life Insurance 0%  
 Long Term Disability 0%  
 Medicare 1.49%  
 Non Industrial Disability/NDI 0%  
 Retirement 27.46%  
 Social Security/FICA/OASDI 0%  
 State Disability/SDI 0.05%  
 Unemployment Insurance 0%  
 Workers Compensation 2.37%  
 OPEB Salary 0.83%  
 OPEB FTE 5.63%  
 TOTAL BENEFIT RATE 77.67%

Claimed amounts must reflect actual benefit costs for straight time or overtime hours charged to the grant.

**TRAVEL EXPENSES**

In State Travel - Costs are included for appropriate staff to attend conferences and training events supporting the grant goals and objectives and/or traffic safety. Local mileage for grant activities and meetings is included. Anticipated cost may include the California Traffic Safety Summit. All conferences, seminars or training not specifically identified in the Budget Narrative must be approved by OTS. All travel claimed must be at the agency approved rate. Per Diem may not be claimed for meals provided at conferences when registration fees are paid with OTS grant funds.

Out-of-State Travel - Costs are included for appropriate staff to attend conferences and training events supporting the grant goals and objectives and/or traffic safety. Anticipated travel may include Lifesavers 2024 in Denver, Colorado. All conferences, seminars or training not specifically identified in the Budget Narrative must be approved by OTS. All travel claimed must be at the agency approved rate. Per Diem may not be claimed for meals provided at conferences when registration fees are paid with OTS grant funds.

**CONTRACTUAL SERVICES**

Project Mini-Grants - Through a request for application process, identify and fund 45 Friday Night Live chapters/sites to implement a minimum of one of the following campaigns: Youth-Led Positive Social Norms Campaign to Reduce Underaged Drinking or Merchant Education Campaign to Reduce Underage Drinking in an effort to reduce underage drinking and traffic fatalities and injuries. Funding for 45 individual sites to implement the proposed project campaign.

**EQUIPMENT**

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**OTHER DIRECT COSTS**

Educational Materials - Costs of purchasing, developing or printing brochures, pamphlets, fliers, coloring books, posters, signs, and banners associated with grant activities, and traffic safety conference and training materials. Items shall include a traffic safety message and if space is available the OTS logo. Additional items may be purchased if approved by OTS.

Printing/Duplication - Costs include the purchase of paper, production, printing and/or duplication of materials associated with daily grant operations.

Postage - Standard mailing costs excluding overnight and/or priority mail. Costs may include stamps and stamped envelopes.

**INDIRECT COSTS**

In-Direct Costs - Indirect rate, mandated by CDE and federally approved.

**STATEMENTS/DISCLAIMERS**

There will be no program income generated from this grant.

Salaries may include wages, salaries, special compensations, or authorized absences such as annual leave and sick leave provided the cost for the individual employee is (a) reasonable for the services rendered, and (b) follows an appointment made in accordance with state or local laws and rules and meets federal requirements.

Any non-grant funded vacancies created by reassignment to a grant-funded position must be filled at the expense of the grantee agency.

Benefits for personnel costs can only be applied to straight time or overtime hours charged to the grant.

Certifications and Assurances for Fiscal Year 2024 Highway Safety Grants (23 U.S.C. Chapter 4 or Section 1906, Public Law 109-59, as amended by Section 25024, Public Law 117-58)

The officials named on the grant agreement, certify by way of signature on the grant agreement signature page, that the Grantee Agency complies with all applicable Federal statutes, regulations, and directives and State rules, guidelines, policies, and laws in effect with respect to the periods for which it receives grant funding. Applicable provisions include, but are not limited to, the following:

#### GENERAL REQUIREMENTS

The State will comply with applicable statutes and regulations, including but not limited to:

- 23 U.S.C. Chapter 4—Highway Safety Act of 1966, as amended;
- Sec. 1906, Public Law 109-59, as amended by Sec. 25024, Public Law 117-58;
- 23 CFR part 1300—Uniform Procedures for State Highway Safety Grant Programs;
- 2 CFR part 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards;
- 2 CFR part 1201—Department of Transportation, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

#### NONDISCRIMINATION

(applies to all subrecipients as well as States)

The State highway safety agency [and its subrecipients] will comply with all Federal statutes and implementing regulations relating to nondiscrimination (“Federal Nondiscrimination Authorities”). These include but are not limited to:

- *Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq., 78 stat. 252)*, (prohibits discrimination on the basis of race, color, national origin);
- *49 CFR part 21* (entitled *Non-discrimination in Federally-Assisted Programs of the Department of Transportation—Effectuation of Title VI of the Civil Rights Act of 1964*);
- *28 CFR 50.3* (U.S. Department of Justice Guidelines for Enforcement of Title VI of the Civil Rights Act of 1964);
- *The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. 4601)*, (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- *Federal-Aid Highway Act of 1973, (23 U.S.C. 324 et seq.)*, and *Title IX of the Education Amendments of 1972, as amended (20 U.S.C. 1681-1683 and 1685-1686)* (prohibit discrimination on the basis of sex);
- *Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. 794 et seq.)*, as amended, (prohibits discrimination on the basis of disability) and *49 CFR part 27*;
- *The Age Discrimination Act of 1975*, as amended, (*42 U.S.C. 6101 et seq.*), (prohibits discrimination on the basis of age);
- *The Civil Rights Restoration Act of 1987*, (Pub. L. 100-209), (broadens scope, coverage, and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms “programs or activities” to include all of the programs or activities of the Federal aid recipients, subrecipients and contractors, whether such programs or activities are Federally-funded or not);
- *Titles II and III of the Americans with Disabilities Act (42 U.S.C. 12131-12189)* (prohibits discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing) and *49 CFR parts 37 and 38*;
- *Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations* (preventing discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations);
- *Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency* (requiring that recipients of Federal financial assistance provide meaningful access for applicants and beneficiaries who have limited English proficiency (LEP));
- *Executive Order 13985, Advancing Racial Equity and Support for Underserved Communities through the Federal Government* (advancing equity across the Federal Government); and
- *Executive Order 13988, Preventing and Combating Discrimination on the Basis of Gender Identity or Sexual Orientation* (clarifying that sex discrimination includes discrimination on the grounds of gender identity or sexual orientation).

The preceding statutory and regulatory cites hereinafter are referred to as the “Acts” and “Regulations,” respectively.

In accordance with the Acts, the Regulations, and other pertinent directives, circulars, policy, memoranda, and/or guidance, the Recipient hereby gives assurance that it will promptly take any measures necessary to ensure that:

*"No person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity, for which the Recipient receives Federal financial assistance from DOT, including NHTSA."*

The Civil Rights Restoration Act of 1987 clarified the original intent of Congress, with respect to Title VI of the Civil Rights Act of 1964 and other non-discrimination requirements (the Age Discrimination Act of 1975, and Section 504 of the Rehabilitation Act of 1973), by restoring the broad, institutional-wide scope and coverage of these nondiscrimination statutes and requirements to include all programs and activities of the Recipient, so long as any portion of the program is Federally assisted.

#### **SPECIFIC ASSURANCES**

More specifically, and without limiting the above general Assurance, the Recipient agrees with and gives the following Assurances with respect to its Federally assisted Highway Safety Grant Program:

1. The Recipient agrees that each "activity," "facility," or "program," as defined in § 21.23(b) and (c) of 49 CFR part 21 will be (with regard to an "activity") facilitated, or will be (with regard to a "facility") operated, or will be (with regard to a "program") conducted in compliance with all requirements imposed by, or pursuant to the Acts and the Regulations.
2. The Recipient will insert the following notification in all solicitations for bids, Requests For Proposals for work, or material subject to the Acts and the Regulations made in connection with all Highway Safety Grant Programs and, in adapted form, in all proposals for negotiated agreements regardless of funding source:  
*"The [name of Recipient], in accordance with the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252, 42 U.S.C 2000d to 2000d-4) and the Regulations, hereby notifies all bidders that it will affirmatively ensure that in any contract entered into pursuant to this advertisement, disadvantaged business enterprises will be afforded full and fair opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin in consideration for an award."*
3. The Recipient will insert the clauses of appendix A and E of this Assurance (also referred to as DOT Order 1050.2A) in every contract or agreement subject to the Acts and the Regulations.
4. The Recipient will insert the clauses of appendix B of DOT Order 1050.2A, as a covenant running with the land, in any deed from the United States effecting or recording a transfer of real property, structures, use, or improvements thereon or interest therein to a Recipient.
5. That where the Recipient receives Federal financial assistance to construct a facility, or part of a facility, the Assurance will extend to the entire facility and facilities operated in connection therewith.
6. That where the Recipient receives Federal financial assistance in the form of, or for the acquisition of, real property or an interest in real property, the Assurance will extend to rights to space on, over, or under such property.
7. That the Recipient will include the clauses set forth in appendix C and appendix D of this DOT Order 1050.2A, as a covenant running with the land, in any future deeds, leases, licenses, permits, or similar instruments entered into by the Recipient with other parties:
  - a. for the subsequent transfer of real property acquired or improved under the applicable activity, project, or program; and
  - b. for the construction or use of, or access to, space on, over, or under real property acquired or improved under the applicable activity, project, or program.
8. That this Assurance obligates the Recipient for the period during which Federal financial assistance is extended to the program, except where the Federal financial assistance is to provide, or is in the form of, personal property, or real property, or interest therein, or structures or improvements thereon, in which case the Assurance obligates the Recipient, or any transferee for the longer of the following periods:
  - a. the period during which the property is used for a purpose for which the Federal financial assistance is extended, or for another purpose involving the provision of similar services or benefits; or
  - b. the period during which the Recipient retains ownership or possession of the property.
9. The Recipient will provide for such methods of administration for the program as are found by the Secretary of Transportation or the official to whom he/she delegates specific authority to give reasonable guarantee that it, other recipients, sub-recipients, sub-grantees, contractors, subcontractors, consultants, transferees, successors in interest, and other participants of Federal financial assistance under such program will comply with all requirements imposed or pursuant to the Acts, the Regulations, and this Assurance.
10. The Recipient agrees that the United States has a right to seek judicial enforcement with regard to any matter arising under the Acts, the Regulations, and this Assurance.

By signing this ASSURANCE, the State highway safety agency also agrees to comply (and require any sub-recipients, sub-grantees, contractors, successors, transferees, and/or assignees to comply) with all applicable provisions governing NHTSA's access to records, accounts, documents, information, facilities, and staff. You also recognize that you must comply with any program or compliance reviews, and/or complaint investigations conducted by NHTSA. You must keep records, reports, and submit the material for review

upon request to NHTSA, or its designee in a timely, complete, and accurate way. Additionally, you must comply with all other reporting, data collection, and evaluation requirements, as prescribed by law or detailed in program guidance.

The State highway safety agency gives this ASSURANCE in consideration of and for obtaining any Federal grants, loans, contracts, agreements, property, and/or discounts, or other Federal-aid and Federal financial assistance extended after the date hereof to the recipients by the U.S. Department of Transportation under the Highway Safety Grant Program. This ASSURANCE is binding on the State highway safety agency, other recipients, sub-recipients, sub-grantees, contractors, subcontractors and their subcontractors', transferees, successors in interest, and any other participants in the Highway Safety Grant Program. The person(s) signing below is/are authorized to sign this ASSURANCE on behalf of the Recipient.

#### **THE DRUG-FREE WORKPLACE ACT OF 1988 (41 U.S.C. 8103)**

The Subgrantee will provide a drug-free workplace by:

- a. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace, and specifying the actions that will be taken against employees for violation of such prohibition;
- b. Establishing a drug-free awareness program to inform employees about:
  1. The dangers of drug abuse in the workplace;
  2. The grantee's policy of maintaining a drug-free workplace;
  3. Any available drug counseling, rehabilitation, and employee assistance programs;
  4. The penalties that may be imposed upon employees for drug violations occurring in the workplace;
  5. Making it a requirement that each employee engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- c. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—
  1. Abide by the terms of the statement;
  2. Notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction;
- d. Notifying the agency within ten days after receiving notice under subparagraph (c)(2) from an employee or otherwise receiving actual notice of such conviction;
- e. Taking one of the following actions, within 30 days of receiving notice under subparagraph (c)(2), with respect to any employee who is so convicted—
  1. Taking appropriate personnel action against such an employee, up to and including termination;
  2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- f. Making a good faith effort to continue to maintain a drug-free workplace through implementation of all of the paragraphs above.

#### **POLITICAL ACTIVITY (HATCH ACT)**

(applies to all subrecipients as well as States)

The State will comply with provisions of the Hatch Act (5 U.S.C. 1501-1508), which limits the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

#### **CERTIFICATION REGARDING FEDERAL LOBBYING**

(applies to all subrecipients as well as States)

#### **CERTIFICATION FOR CONTRACTS, GRANTS, LOANS, AND COOPERATIVE AGREEMENTS**

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement;
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions;
3. The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, subgrants, and contracts under grant, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

**RESTRICTION ON STATE LOBBYING**  
(applies to subrecipients as well as States)

None of the funds under this program will be used for any activity specifically designed to urge or influence a State or local legislator to favor or oppose the adoption of any specific legislative proposal pending before any State or local legislative body. Such activities include both direct and indirect (e.g., "grassroots") lobbying activities, with one exception. This does not preclude a State official whose salary is supported with NHTSA funds from engaging in direct communications with State or local legislative officials, in accordance with customary State practice, even if such communications urge legislative officials to favor or oppose the adoption of a specific pending legislative proposal.

**CERTIFICATION REGARDING DEBARMENT AND SUSPENSION**  
(applies to all subrecipients as well as States)

**INSTRUCTIONS FOR PRIMARY TIER PARTICIPANT CERTIFICATION (STATES)**

1. By signing and submitting this proposal, the prospective primary tier participant is providing the certification set out below and agrees to comply with the requirements of 2 CFR parts 180 and 1200.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. The prospective primary tier participant shall submit an explanation of why it cannot provide the certification set out below. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective primary tier participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when the department or agency determined to enter into this transaction. If it is later determined that the prospective primary tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default or may pursue suspension or debarment.
4. The prospective primary tier participant shall provide immediate written notice to the department or agency to which this proposal is submitted if at any time the prospective primary tier participant learns its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms **covered transaction, civil judgment, debarment, suspension, ineligible, participant, person, principal, and voluntarily excluded**, as used in this clause, are defined in 2 CFR parts 180 and 1200. You may contact the department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.
6. The prospective primary tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency entering into this transaction.
7. The prospective primary tier participant further agrees by submitting this proposal that it will include the clause titled "Instructions for Lower Tier Participant Certification" including the "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion—Lower Tier Covered Transaction," provided by the department or agency entering into this covered transaction, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions and will require lower tier participants to comply with 2 CFR parts 180 and 1200.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant is responsible for ensuring that its principals are not suspended, debarred, or otherwise ineligible to participate in covered transactions. To verify the eligibility of its principals, as well as the eligibility of any prospective lower tier participants, each participant may, but is not required to, check the System for Award Management Exclusions website (<https://www.sam.gov>).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency may terminate the transaction for cause or default.

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS—  
PRIMARY TIER COVERED TRANSACTIONS**



1. The prospective primary tier participant certifies to the best of its knowledge and belief, that it and its principals:
  - a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in covered transactions by any Federal department or agency;
  - b. Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
  - c. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
  - d. Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State, or local) terminated for cause or default.
2. Where the prospective primary tier participant is unable to certify to any of the Statements in this certification, such prospective participant shall attach an explanation to this proposal.

#### INSTRUCTIONS FOR LOWER TIER PARTICIPANT CERTIFICATION

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below and agrees to comply with the requirements of 2 CFR parts 180 and 1200.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms **covered transaction, civil judgment, debarment, suspension, ineligible, participant, person, principal, and voluntarily excluded**, as used in this clause, are defined in 2 CFR parts 180 and 1200. You may contact the person to whom this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Instructions for Lower Tier Participant Certification" including the "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion—Lower Tier Covered Transaction," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions and will require lower tier participants to comply with 2 CFR parts 180 and 1200.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant is responsible for ensuring that its principals are not suspended, debarred, or otherwise ineligible to participate in covered transactions. To verify the eligibility of its principals, as well as the eligibility of any prospective lower tier participants, each participant may, but is not required to, check the System for Award Management Exclusions website (<https://www.sam.gov>).
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension or debarment.

#### CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION— LOWER TIER COVERED TRANSACTIONS

1. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in covered transactions by any Federal department or agency.

2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

#### **BUY AMERICA**

(applies to subrecipients as well as States)

The State and each subrecipient will comply with the Buy America requirement (23 U.S.C. 313) when purchasing items using Federal funds. Buy America requires a State, or subrecipient, to purchase with Federal funds only steel, iron and manufactured products produced in the United States, unless the Secretary of Transportation determines that such domestically produced items would be inconsistent with the public interest, that such materials are not reasonably available and of a satisfactory quality, or that inclusion of domestic materials will increase the cost of the overall project contract by more than 25 percent. In order to use Federal funds to purchase foreign produced items, the State must submit a waiver request that provides an adequate basis and justification for approval by the Secretary of Transportation.

#### **CERTIFICATION ON CONFLICT OF INTEREST**

(applies to subrecipients as well as States)

#### **GENERAL REQUIREMENTS**

No employee, officer, or agent of a State or its subrecipient who is authorized in an official capacity to negotiate, make, accept, or approve, or to take part in negotiating, making, accepting, or approving any subaward, including contracts or subcontracts, in connection with this grant shall have, directly or indirectly, any financial or personal interest in any such subaward. Such a financial or personal interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or personal interest in or a tangible personal benefit from an entity considered for a subaward. Based on this policy:

1. The recipient shall maintain a written code or standards of conduct that provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents.
  - a. The code or standards shall provide that the recipient's officers, employees, or agents may neither solicit nor accept gratuities, favors, or anything of monetary value from present or potential subawardees, including contractors or parties to subcontracts.
  - b. The code or standards shall establish penalties, sanctions, or other disciplinary actions for violations, as permitted by State or local law or regulations.
2. The recipient shall maintain responsibility to enforce the requirements of the written code or standards of conduct.

#### **DISCLOSURE REQUIREMENTS**

No State or its subrecipient, including its officers, employees, or agents, shall perform or continue to perform under a grant or cooperative agreement, whose objectivity may be impaired because of any related past, present, or currently planned interest, financial or otherwise, in organizations regulated by NHTSA or in organizations whose interests may be substantially affected by NHTSA activities. Based on this policy:

1. The recipient shall disclose any conflict of interest identified as soon as reasonably possible, making an immediate and full disclosure in writing to NHTSA. The disclosure shall include a description of the action which the recipient has taken or proposes to take to avoid or mitigate such conflict.
2. NHTSA will review the disclosure and may require additional relevant information from the recipient. If a conflict of interest is found to exist, NHTSA may (a) terminate the award, or (b) determine that it is otherwise in the best interest of NHTSA to continue the award and include appropriate provisions to mitigate or avoid such conflict.
3. Conflicts of interest that require disclosure include all past, present, or currently planned organizational, financial, contractual, or other interest(s) with an organization regulated by NHTSA or with an organization whose interests may be substantially affected by NHTSA activities, and which are related to this award. The interest(s) that require disclosure include those of any recipient, affiliate, proposed consultant, proposed subcontractor, and key personnel of any of the above. Past interest shall be limited to within one year of the date of award. Key personnel shall include any person owning more than a 20 percent interest in a recipient, and the officers, employees or agents of a recipient who are responsible for making a decision or taking an action under an award where the decision or action can have an economic or other impact on the interests of a regulated or affected organization.

#### **PROHIBITION ON USING GRANT FUNDS TO CHECK FOR HELMET USAGE**

(applies to all subrecipients as well as States)

The State and each subrecipient will not use 23 U.S.C. Chapter 4 grant funds for programs to check helmet usage or to create checkpoints that specifically target motorcyclists.

### **POLICY ON SEAT BELT USE**

In accordance with Executive Order 13043, Increasing Seat Belt Use in the United States, dated April 16, 1997, the Grantee is encouraged to adopt and enforce on-the-job seat belt use policies and programs for its employees when operating company-owned, rented, or personally-owned vehicles. The National Highway Traffic Safety Administration (NHTSA) is responsible for providing leadership and guidance in support of this Presidential initiative. For information and resources on traffic safety programs and policies for employers, please contact the Network of Employers for Traffic Safety (NETS), a public-private partnership dedicated to improving the traffic safety practices of employers and employees. You can download information on seat belt programs, costs of motor vehicle crashes to employers, and other traffic safety initiatives at [www.trafficsafety.org](http://www.trafficsafety.org). The NHTSA website ([www.nhtsa.gov](http://www.nhtsa.gov)) also provides information on statistics, campaigns, and program evaluations and references.

### **POLICY ON BANNING TEXT MESSAGING WHILE DRIVING**

In accordance with Executive Order 13513, Federal Leadership On Reducing Text Messaging While Driving, and DOT Order 3902.10, Text Messaging While Driving, States are encouraged to adopt and enforce workplace safety policies to decrease crashes caused by distracted driving, including policies to ban text messaging while driving company-owned or rented vehicles, Government-owned, leased or rented vehicles, or privately-owned vehicles when on official Government business or when performing any work on or behalf of the Government. States are also encouraged to conduct workplace safety initiatives in a manner commensurate with the size of the business, such as establishment of new rules and programs or re-evaluation of existing programs to prohibit text messaging while driving, and education, awareness, and other outreach to employees about the safety risks associated with texting while driving.

### INSTRUCTIONS FOR ADDING OR UPDATING GEMS USERS

1. Each agency is allowed a total of **FIVE (5) GEMS Users**.
2. GEMS Users listed on this form will be authorized to login to GEMS to complete and submit Quarterly Performance Reports (QPRs) and reimbursement claims.
3. Complete the form if adding, removing or editing a GEMS user(s).
4. The Grant Director must sign this form and return it with the Grant Agreement.

GRANT DETAILS	
Grant Number:	AL24027
Agency Name:	Tulare County Office of Education
Grant Title:	Building Partnerships and Shifting Social Norms to Prevent Underage Drinking
Agreement Total:	\$280,000.00
Authorizing Official:	Tim Hire
Fiscal Official:	Jody Arriaga
Grant Director:	Nani Dodson

### CURRENT GEMS USER(S)

- 1. Nani Dodson**  
Title: Program Analyst  
Phone: (559) 733-6496 ext 1266  
Email: nanid@tcoe.org  
Media Contact: No

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- 2. Kellie Faulkner**  
Title: Program Analyst  
Phone: (559) 733-6496 x 1274  
Email: kellieg@tcoe.org  
Media Contact: Yes

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- 3. Katelyn Willeford**  
Title: Grant Coordinator  
Phone: (559) 733-6496  
Email: katelyn.willeford@tcoe.org  
Media Contact: No

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- 4. Azulie Wilson**  
Title: Secretary  
Phone: (559) 733-6496 x1260  
Email: azulie.wilson@tcoe.org  
Media Contact: No

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Complete the below information if adding, removing or editing a GEMS user(s)

<b>GEMS User 1</b>		Add as a media contact? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Add/Change <input type="checkbox"/>	Remove Access <input checked="" type="checkbox"/>		
Kellie Faulkner		Program Analyst	
Name	Job Title		
kellieg@tcoe.org	(559)733-6496 ext. 1274		
Email address	Phone number		
<b>GEMS User 2</b>		Add as a media contact? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Add/Change <input checked="" type="checkbox"/>	Remove Access <input type="checkbox"/>		
Devann McClellan		Program Analyst	
Name	Job Title		
Devann.McClellan@tcoe.org	(559)733-6496 ext. 1274		
Email address	Phone number		
<b>GEMS User 3</b>		Add as a media contact? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Add/Change <input checked="" type="checkbox"/>	Remove Access <input type="checkbox"/>		
Chantel Medeiros-Horton		Program Director	
Name	Job Title		
Chantel Medeiros-Horton@tcoe.org	(559)733-6496 ext. 1270		
Email address	Phone number		
<b>GEMS User 4</b>		Add as a media contact? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Add/Change <input checked="" type="checkbox"/>	Remove Access <input type="checkbox"/>		
Azulie Wilson		Training Coordinator	
Name	Job Title		
azulie.wilson@tcoe.org	(559)733-6496 ext. 1260		
Email address	Phone number		
<b>GEMS User 5</b>		Add as a media contact? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Add/Change <input type="checkbox"/>	Remove Access <input type="checkbox"/>		
Name	Job Title		
Email address	Phone number		
Form completed by: <u>devann mclellan</u> <small>devann.mclellan (Oct 27, 2023 11:55 PDT)</small>		Date: Oct 27, 2023	
As a signatory I hereby authorize the listed individual(s) to represent and have GEMS user access.			
<u>Nani Dodson</u> <small>Nani Dodson (Oct 27, 2023 12:53 PDT)</small>		Nani Dodson	
Signature		Name	
Oct 27, 2023		Grant Director	
Date		Title	












# Grant Agreement - AL24027

Final Audit Report

2023-11-13

Created:	2023-10-17
By:	Dallas Saputra (dallas.saputra@ots.ca.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAQttfvDn1XYE4t3JF-zM2-B-O2u8TygW9

## "Grant Agreement - AL24027" History

-  Document created by Dallas Saputra (dallas.saputra@ots.ca.gov)  
2023-10-17 - 11:09:48 PM GMT
-  Document emailed to devann mcclellan (devann.mcclellan@tcoe.org) for signature  
2023-10-17 - 11:09:57 PM GMT
-  Email viewed by devann mcclellan (devann.mcclellan@tcoe.org)  
2023-10-17 - 11:10:22 PM GMT
-  Email viewed by devann mcclellan (devann.mcclellan@tcoe.org)  
2023-10-24 - 11:40:03 PM GMT
-  New document URL requested by devann mcclellan (devann.mcclellan@tcoe.org)  
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-  Email viewed by devann mcclellan (devann.mcclellan@tcoe.org)  
2023-10-27 - 6:44:07 PM GMT
-  Document e-signed by devann mcclellan (devann.mcclellan@tcoe.org)  
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2023-10-27 - 6:55:46 PM GMT
-  Email viewed by nanid@tcoe.org nanid@tcoe.org (nanid@tcoe.org)  
2023-10-27 - 6:56:25 PM GMT
-  Signer nanid@tcoe.org nanid@tcoe.org (nanid@tcoe.org) entered name at signing as Nani Dodson  
2023-10-27 - 7:03:43 PM GMT
-  Document e-signed by Nani Dodson (nanid@tcoe.org)  
Signature Date: 2023-10-27 - 7:03:45 PM GMT - Time Source: server

-  Document emailed to Jody Arriaga (jodya@tcoe.org) for signature  
2023-10-27 - 7:03:47 PM GMT
-  Email viewed by Jody Arriaga (jodya@tcoe.org)  
2023-10-30 - 10:09:49 PM GMT
-  Document e-signed by Jody Arriaga (jodya@tcoe.org)  
Signature Date: 2023-10-30 - 10:12:04 PM GMT - Time Source: server
-  Document emailed to Tim Hire (tim.hire@tcoe.org) for signature  
2023-10-30 - 10:12:06 PM GMT
-  Email viewed by Tim Hire (tim.hire@tcoe.org)  
2023-11-07 - 0:48:27 AM GMT
-  Document e-signed by Tim Hire (tim.hire@tcoe.org)  
Signature Date: 2023-11-07 - 0:48:52 AM GMT - Time Source: server
-  Document emailed to Carolyn Vu (Carolyn.Vu@ots.ca.gov) for signature  
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-  Email viewed by Carolyn Vu (Carolyn.Vu@ots.ca.gov)  
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2023-11-07 - 0:53:21 AM GMT
-  Document e-signed by Carolyn Vu (Carolyn.Vu@ots.ca.gov)  
Signature Date: 2023-11-07 - 1:08:58 AM GMT - Time Source: server
-  Document emailed to Barbara Rooney (barbara.rooney@ots.ca.gov) for signature  
2023-11-07 - 1:09:00 AM GMT
-  Email viewed by Barbara Rooney (barbara.rooney@ots.ca.gov)  
2023-11-07 - 1:09:07 AM GMT
-  Document e-signed by Barbara Rooney (barbara.rooney@ots.ca.gov)  
Signature Date: 2023-11-13 - 2:40:39 PM GMT - Time Source: server
-  Agreement completed.  
2023-11-13 - 2:40:39 PM GMT

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Tammy Bradford Assistant Superintendent  
Special Services Division

**SUBJECT:**

School Accountability Report Card (SARC) 2022-2023 - Court Schools

**DESCRIPTION/SUMMARY:**

The School Accountability Report Card (SARC) 2022-2023 has been completed and must be approved by the Tulare County Board of Education in order to meet the California Department of Education (CDE) requirements.

The court schools SARC will be posted on the Tulare County Office of Education website for public review.

**FINANCING:**

Not applicable.

**RECOMMENDATION:**

Approval of School Accountability Report Card.



# Tulare County Court School

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

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

#### SARC Overview



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

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### DataQuest



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

#### California School Dashboard



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

#### Internet Access

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

## 2023-24 School Contact Information

<b>School Name</b>	Tulare County Court School
<b>Street</b>	11200 Avenue 368
<b>City, State, Zip</b>	Visalia, CA, 93292
<b>Phone Number</b>	(559) 735-1629
<b>Principal</b>	Joseph Andrade
<b>Email Address</b>	jandrade@tcoe.org
<b>School Website</b>	<a href="https://tcoe.org/TCOESchools/CountyCourtAndCommunity">https://tcoe.org/TCOESchools/CountyCourtAndCommunity</a>
<b>County-District-School (CDS) Code</b>	54105465430061

## 2023-24 District Contact Information

<b>District Name</b>	Tulare County Office of Education
<b>Phone Number</b>	(559) 733-6300
<b>Superintendent</b>	Tim Hire
<b>Email Address</b>	tim.hire@tcoe.org
<b>District Website</b>	www.tcoe.org

## 2023-24 School Description and Mission Statement

The Tulare County Office of Education continues to operate the Juvenile Detention Facility, Court School. The Court School works in tandem with the Probation Department and Health and Human Services to provide incarcerated youth with an educational setting conducive to developing academic, social, and life skills needed to successfully transition to their district of residence to complete their education.

The Court School's mission is to facilitate at-risk students in becoming proficient in both their academic and life skills to rejoin their communities as responsible citizens. Ongoing development of effective communication, ethical decision-making, and strong social skills will enable this transition. State Standards-based curriculum is provided to approximately 85 minors. The academic program is geared toward individual needs as addressed in each student's Individual Learning Plan (ILP). In small class settings (maximum 16 students), the certificated teaching staff presents lessons that accommodate diversity of academic and linguistic skills and learning styles while addressing state curricular standards. Embedded in the instruction is Character Counts education which is also reinforced by literacy studies. The English Language Development (ELD) and Technology consultants have enabled the instructors to provide all learners access to the curriculum and facilitate their participation. Since the Covid-19 pandemic, there is a strong emphasis on technology in the classrooms to promote improved computer literacy, investigate career opportunities, and enhance presentation skills.

# About this School

## 2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 9	1
Grade 10	7
Grade 11	15
Grade 12	26
<b>Total Enrollment</b>	<b>49</b>

## 2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	8.2%
Male	91.8%
Black or African American	4.1%
Hispanic or Latino	89.8%
White	6.1%
English Learners	20.4%
Foster Youth	8.2%
Socioeconomically Disadvantaged	100%
Students with Disabilities	24.5%

### 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
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	1.20	21.33	120.70	60.54	228366.10	83.12
<b>Intern Credential Holders Properly Assigned</b>	0.50	8.33	10.30	5.21	4205.90	1.53
<b>Teachers Without Credentials and Misassignments (“ineffective” under ESSA)</b>	0.00	0.00	8.30	4.19	11216.70	4.08
<b>Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)</b>	3.20	53.50	22.30	11.20	12115.80	4.41
<b>Unknown</b>	1.00	16.67	37.50	18.85	18854.30	6.86
<b>Total Teaching Positions</b>	6.00	100.00	199.30	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
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	4.00	80.00	173.80	67.18	234405.20	84.00
<b>Intern Credential Holders Properly Assigned</b>	0.00	0.00	17.10	6.64	4853.00	1.74
<b>Teachers Without Credentials and Misassignments (“ineffective” under ESSA)</b>	0.00	0.00	16.00	6.20	12001.50	4.30
<b>Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)</b>	0.00	0.00	7.40	2.89	11953.10	4.28
<b>Unknown</b>	1.00	20.00	44.10	17.08	15831.90	5.67
<b>Total Teaching Positions</b>	5.00	100.00	258.70	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
<b>Total Teachers Without Credentials and Misassignments</b>	<b>0.00</b>	<b>0.00</b>

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	3.20	0.00
<b>Total Out-of-Field Teachers</b>	<b>3.20</b>	<b>0.00</b>

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
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	16.6	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		September 2022	
Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	<ul style="list-style-type: none"> <li>Language (Glencoe-McGraw Hill)</li> <li>Edge (Hampton Brown)</li> </ul>	Yes	0

	<ul style="list-style-type: none"> <li>• The Language of Literature, Grades 7 &amp; 8 (McDougal Littell)</li> <li>• The Language of Literature, Grade 9 (McDougal Littell)</li> <li>• The Language of Literature, Grade 10 (McDougal Littell)</li> <li>• Elements of Writing (Holt, Rinehart and Winston)</li> <li>• My Perspectives English Language Arts grade 9 (Saavas Learning)</li> <li>• English 3D (Houghton Mifflin Harcourt)</li> </ul> On-line Edgenuity A-G program.		
<b>Mathematics</b>	<ul style="list-style-type: none"> <li>• Algebra 1 Concepts and Skills (McDougal Littell)</li> <li>• Envision AGA Algebra 1, grade 8/9</li> <li>• Integrated Math I (Carnegie Learning)</li> <li>• Integrated Math II (Carnegie Learning)</li> <li>• Middle School Math Solution-Course 3 (Carnegie Learning)</li> </ul> On-line Edgenuity A-G program.	Yes	0
<b>Science</b>	<ul style="list-style-type: none"> <li>• Prentice Hall Biology, California Edition (Pearson/Prentice Hall)</li> <li>• Fitness for Life (Scott, Foresman)</li> <li>• Activate Physics (Activate Learning)</li> <li>• Biology (Miller &amp; Levine)</li> <li>• Earth Science, High School (Saavas Learning)</li> </ul> On-line Edgenuity A-G program.	Yes	0
<b>History-Social Science</b>	<ul style="list-style-type: none"> <li>• World Geography Today (Holt, Rinehart and Winston)</li> <li>• World History: California Edition (Pearson/Prentice Hall)</li> <li>• United States History: California Edition (Pearson/Prentice Hall)</li> <li>• Economics: California Edition (Pearson)</li> <li>• Magruder's American Government: California Edition (Pearson/Prentice Hall)</li> </ul> On-line Edgenuity A-G program.	Yes	0
<b>Foreign Language</b>	On-line Edgenuity A-G program.	Yes	0
<b>Health</b>	On-line Edgenuity A-G program.	Yes	0
<b>Visual and Performing Arts</b>	On-line Edgenuity A-G program	Yes	0

## School Facility Conditions and Planned Improvements

The Court School is operated in conjunction with the Tulare County Probation Department. That entity is charged with the responsibility of the safety and security of all detained youth and in ensuring appropriate maintenance of those sites.

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

N/A

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
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## School Facility Conditions and Planned Improvements

<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer				
<b>Interior:</b> Interior Surfaces				
<b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation				
<b>Electrical</b>				
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains				
<b>Safety:</b> Fire Safety, Hazardous Materials				
<b>Structural:</b> Structural Damage, Roofs				
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences				

## Overall Facility Rate

Exemplary	Good	Fair	Poor
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## 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
<b>English Language Arts/Literacy</b> (grades 3-8 and 11)	12		30		47	
<b>Mathematics</b> (grades 3-8 and 11)	0		20		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)	--		--		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

Career Technical Education has a focus on building construction. Students work through a 12 module program provided by Paxton Patterson. A work portfolio is developed by each student throughout their coursework.

## 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

Parental contacts include many components: meetings with probation, education staff, outside agencies and all educational partners involved in an Individual Education Program (IEP), 504 meetings and the multidiscipline team (MDT) meeting. These meetings are held at different intervals (weekly, monthly, bimonthly, etc) to assist the student meet their educational goals. Parents are invited and encouraged to attend the Awards Assemblies to recognize academic achievement. The educational program is introduced by students and staff to familiarize parents with the school's organization and objectives. Informational parent meetings are held following the assemblies where parental representatives are elected to serve on the Court School's School Site Council (SSC) and English Learners Advisory Council (ELAC). The organization of the School Site Council serves as an avenue of communication for parents through the submission of questions and concerns to the group for discussion. This advisory group develops the Single Plan for Student Achievement which targets weak academic areas and underperforming subgroups and then adjusts that plan to reflect disaggregated testing results. It is through this group and the Annual Review that program monitoring occurs to address current needs. Parents are invited to the Local Control Accountability Plan meetings which are conducted through Zoom and in person.

## 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
<b>Dropout Rate</b>	57.9	47.6		47.4	15.1		9.4	7.8	
<b>Graduation Rate</b>	5.3	4.8		48.8	49.3		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](http://www.cde.ca.gov/ds/ad/acgrinfo.asp).

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students			
Female			
Male			
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 elements of the School Safety Plan are reviewed and updated with staff annually following discussion with Probation management and the assigned safety officers. Included in the plan are classroom management procedures, standards of professional demeanor, emergency facility procedures (crisis response, evacuation plans, disaster contingencies, response to Covid-19 plan), mandatory child abuse reporting, sexual harassment policy, and other safe school strategies and programs.

## 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	5	10		
Mathematics	6	6		
Science	6	5		
Social Science	9	4		



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

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

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

## 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	10,257	0	10,257	94,923
District	N/A	N/A	14,190.00	
Percent Difference - School Site and District	N/A	N/A	-32.2	24.5
State	N/A	N/A	\$7,607	
Percent Difference - School Site and State	N/A	N/A	43.5	19.5

## Fiscal Year 2022-23 Types of Services Funded

In addition to LCFF funded services, Court School is allocated federal funds designed to further support students via the following programs:

- Career Technology Education
- Character Counts
- College and Career Readiness
- Online learning
- English Language Development
- Student Transition Support
- Certificate Programs

## 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	
<b>Total AP Courses Offered</b> Where there are student course enrollments of at least one student.	

## Professional Development

Teachers received support from English, math, English Learner Development (ELD), and technology consultants. The consultants presented best practices at in-services throughout the year. Teachers are also receiving technology professional development to assist and better understand best teaching practices for synchronous and asynchronous teaching models.

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

Subject	2021-22	2022-23	2023-24

**Professional Development**

<b>Number of school days dedicated to Staff Development and Continuous Improvement</b>	5	5	5
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**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Tammy Bradford Assistant Superintendent  
Special Services Division

**SUBJECT:**

School Accountability Report Card (SARC) 2022-2023 - Community Schools

**DESCRIPTION/SUMMARY:**

The School Accountability Report Card (SARC) 2022-2023 has been completed and must be approved by the Tulare County Board of Education in order to meet the California Department of Education (CDE) requirements.

The community school SARC will be posted on the Tulare County Office of Education website for public review.

**FINANCING:**

Not applicable.

**RECOMMENDATION:**

Approval of School Accountability Report Card.

# Tulare County Community

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

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

#### SARC Overview



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

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### DataQuest



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

#### California School Dashboard



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

#### Internet Access

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

## 2023-24 School Contact Information

<b>School Name</b>	Tulare County Community
<b>Street</b>	2101 N. Shirk Rd
<b>City, State, Zip</b>	Visalia, CA 93277
<b>Phone Number</b>	(559) 735-1629
<b>Principal</b>	Joseph Andrade
<b>Email Address</b>	jandrade@tcoe.org
<b>School Website</b>	www.tcoe.org
<b>County-District-School (CDS) Code</b>	54105465430343

## 2023-24 District Contact Information

<b>District Name</b>	Tulare County Office of Education
<b>Phone Number</b>	(559) 733-6300
<b>Superintendent</b>	Mr. Tim Hire
<b>Email Address</b>	tim.hire@tcoe.org
<b>District Website</b>	www.tcoe.org

## 2023-24 School Description and Mission Statement

Tulare County Office of Education Community Schools service those referred students in grades seven through twelve, who are either expelled or adjudicated. Juvenile Court, the Probation Department, school districts, and other public agencies refer at-promise students to one of our two community schools located throughout Tulare County. The academic program continues to follow the rigorous standards-based curriculum adopted by the referring districts and is geared toward students' individual needs. The program is supplemented with appropriate individual or group counseling in the areas of substance abuse, anger management, and gang intervention. The goal of the program is to transition the students to their district of residence once they meet certain conditions established by Juvenile Court, probation, terms of the expulsion, and attendance/academic progress. The integration of Character Counts! into the program provides numerous opportunities for students to develop their character by reflection, community service, and making wise choices.

## About this School

### 2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 7	1
Grade 9	3
Grade 10	2
Grade 11	3
Grade 12	7
<b>Total Enrollment</b>	16

## 2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	6.3%
Male	93.8%
Black or African American	6.3%
Hispanic or Latino	81.3%
White	12.5%
English Learners	43.8%
Socioeconomically Disadvantaged	81.3%
Students with Disabilities	12.5%

### 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
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	0.70	24.08	120.70	60.54	228366.10	83.12
<b>Intern Credential Holders Properly Assigned</b>	0.00	0.00	10.30	5.21	4205.90	1.53
<b>Teachers Without Credentials and Misassignments (“ineffective” under ESSA)</b>	0.00	0.00	8.30	4.19	11216.70	4.08
<b>Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)</b>	2.20	75.92	22.30	11.20	12115.80	4.41
<b>Unknown</b>	0.00	0.00	37.50	18.85	18854.30	6.86
<b>Total Teaching Positions</b>	2.90	100.00	199.30	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
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	3.00	75.00	173.80	67.18	234405.20	84.00
<b>Intern Credential Holders Properly Assigned</b>	0.00	0.00	17.10	6.64	4853.00	1.74
<b>Teachers Without Credentials and Misassignments (“ineffective” under ESSA)</b>	0.00	0.00	16.00	6.20	12001.50	4.30
<b>Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)</b>	1.00	25.00	7.40	2.89	11953.10	4.28
<b>Unknown</b>	0.00	0.00	44.10	17.08	15831.90	5.67
<b>Total Teaching Positions</b>	4.00	100.00	258.70	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
<b>Total Teachers Without Credentials and Misassignments</b>	<b>0.00</b>	<b>0.00</b>

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	2.20	1.00
<b>Total Out-of-Field Teachers</b>	<b>2.20</b>	<b>1.00</b>

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

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		September 2022	
Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	<ul style="list-style-type: none"> <li>Language (Glencoe-McGraw Hill)</li> <li>Edge (Hampton Brown)</li> </ul>	Yes	0

	<ul style="list-style-type: none"> <li>• The Language of Literature, Grades 7 &amp; 8 (McDougal Littell)</li> <li>• The Language of Literature, Grade 9 (McDougal Littell)</li> <li>• The Language of Literature, Grade 10 (McDougal Littell)</li> <li>• Elements of Writing (Holt, Rinehart and Winston)</li> <li>• My Perspectives English Language Arts grade 9 (Saavas Learning)</li> <li>• English 3D (Houghton Mifflin Harcourt)</li> </ul> Edgenuity an A-G online program		
<b>Mathematics</b>	<ul style="list-style-type: none"> <li>• Algebra 1 Concepts and Skills (McDougal Littell)</li> <li>• Envision AGA Algebra 1, grade 8/9</li> <li>• Integrated Math I (Carnegie Learning)</li> <li>• Integrated Math II (Carnegie Learning)</li> <li>• Middle School Math Solution-Course 3 (Carnegie Learning)</li> </ul> Edgenuity an A-G online program	Yes	0
<b>Science</b>	<ul style="list-style-type: none"> <li>• Prentice Hall Biology, California Edition (Pearson/Prentice Hall)</li> <li>• Fitness for Life (Scott, Foresman)</li> <li>• Activate Physics (Activate Learning)</li> <li>• Biology (Miller &amp; Levine)</li> <li>• Earth Science, High School (Saavas Learning)</li> </ul> Edgenuity an A-G online program	Yes	0
<b>History-Social Science</b>	<ul style="list-style-type: none"> <li>• World Geography Today (Holt, Rinehart and Winston)</li> <li>• World History: California Edition (Pearson/Prentice Hall)</li> <li>• United States History: California Edition (Pearson/Prentice Hall)</li> <li>• Economics: California Edition (Pearson)</li> <li>• Magruder's American Government: California Edition (Pearson/Prentice Hall)</li> </ul> Edgenuity an A-G online program	Yes	0
<b>Foreign Language</b>	Edgenuity an A-G online program	Yes	0
<b>Health</b>	Edgenuity an A-G online program	Yes	0
<b>Visual and Performing Arts</b>	Edgenuity an A-G. online program	Yes	0

## School Facility Conditions and Planned Improvements

The TCOE Community Schools have two facilities which contain 2-3 classrooms at each facility. The classrooms provide space for 15-20 desks, depending on the facility. Each classroom is equipped with adjoining bathrooms or sinks. There are no planned capital improvements.

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

October 2022

## School Facility Conditions and Planned Improvements

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	X			
<b>Interior:</b> Interior Surfaces	X			
<b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation	X			
<b>Electrical</b>	X			
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	X			
<b>Safety:</b> Fire Safety, Hazardous Materials	X			
<b>Structural:</b> Structural Damage, Roofs	X			
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

## 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
<b>English Language Arts/Literacy</b> (grades 3-8 and 11)	--		30		47	
<b>Mathematics</b> (grades 3-8 and 11)	--		20		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)	--		--		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 are provided the opportunity to earn elective credits for participation in career education coursework.

## 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 7	--	--	--	--	--
Grade 9	--	--	--	--	--

## 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

Parents are invited and encouraged to attend School Site Council (SSC), English Learner Advisory Committee (ELAC), Local Control and Accountability Plan, Learning Continuity and Attendance Plan meetings organized by each community school. Parental involvement is organized by each community school's efforts to inform parents on gang intervention, anger management, and effective parenting practices. Parent conferences are held to inform parents of their student's academic progress. Parents are invited to attend the SSC meetings to assist in the development of the Single Plan for Student Achievement. Parents are also encouraged to attend LCAP meetings. Each school site provides all parents/guardians annual surveys regarding the priorities from the LCAP.

## 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	--	84.6		47.4	15.1		9.4	7.8	
Graduation Rate	--	7.7		48.8	49.3		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](http://www.cde.ca.gov/ds/ad/acgrinfo.asp).

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students			
Female			
Male			
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

Tulare County Office of Education makes the safety of students and staff a priority. Our schools are in compliance with all laws, rules and regulations pertaining to hazardous materials and State earthquake standards. School administration and the Tulare County Office of Education have placed a great emphasis on campus safety and security. Staff members supervise students on campus at all times. The Comprehensive Safety Plan is reviewed by the staff each year in order to ensure a safe and orderly learning environment. Key Components of the Safety Plan include the following:

- School Wide Dress Code
- Hate Crime Policies and Procedures
- Disaster Procedures
- Crisis Management Procedures
- Covid-19 Procedures

## 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	4	13		
Mathematics	11	3		
Science	11	3		
Social Science	7	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				
Mathematics				
Science				
Social Science				

## 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	26,721	0	26,721	94,217.00
District	N/A	N/A	14,190.00	
Percent Difference - School Site and District	N/A	N/A	61.3	22.4
State	N/A	N/A	\$7,607	
Percent Difference - School Site and State	N/A	N/A	120.8	17.4

## Fiscal Year 2022-23 Types of Services Funded

A Student Transition Specialist (STS) serves students at both community sites. The STS provides students with strategies to help them be successful at school which included behavior skills, study skills, and social skills. The Student Transition Specialist completes an individualized learning plan with each student to ensure academic success in order to return to their comprehensive high school. The Truancy/Intervention Officer is also funded to support student attendance and crisis intervention.

## 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	
<b>Total AP Courses Offered</b> Where there are student course enrollments of at least one student.	

## Professional Development

Teachers receive support from English, Math, Science and Technology consultants. The consultants present best practices at in-services throughout the year. Specified professional development days focused on the implementation of Common Core and ELD standards. Teachers are also receiving technology professional development to address the synchronous and asynchronous teacher models.

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



**Professional Development**

<b>Subject</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Number of school days dedicated to Staff Development and Continuous Improvement</b>	5	5	5

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Tammy Bradford Assistant Superintendent  
Special Services Division

**SUBJECT:**

School Accountability Report Card (SARC) 2022-2023 - Special Education

**DESCRIPTION/SUMMARY:**

The School Accountability Report Card (SARC) 2022-2023 has been completed and must be approved by the Tulare County Board of Education in order to meet the California Department of Education (CDE) requirements.

The special education SARC will be posted on the Tulare County Office of Education website for public review.

**FINANCING:**

Not applicable.

**RECOMMENDATION:**

Approval of School Accountability Report Card.

# Special Education Division

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

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

#### SARC Overview



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

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### DataQuest



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

#### California School Dashboard



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

#### Internet Access

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

## 2023-24 School Contact Information

<b>School Name</b>	Special Education Division
<b>Street</b>	6200 S. Mooney Blvd.
<b>City, State, Zip</b>	Visalia
<b>Phone Number</b>	5597302910
<b>Principal</b>	Sarah Hamilton
<b>Email Address</b>	sarahh@tcoe.org
<b>School Website</b>	www.tcoe.org
<b>County-District-School (CDS) Code</b>	California

## 2023-24 District Contact Information

<b>District Name</b>	Tulare County Office of Education
<b>Phone Number</b>	559-730-2910
<b>Superintendent</b>	Tim Hire
<b>Email Address</b>	tim.hire@tcoe.org
<b>District Website</b>	www.tcoe.org

## 2023-24 School Description and Mission Statement

Approximately 7,500 students from birth to 21 years of age are served by Special Education in the 43 school districts in the county and by the Tulare County Office of Education.

In Tulare County, all 43 school districts are part of the Tulare County/District Special Education Local Plan Area (SELPA). The Tulare County Office of Education houses the SELPA office and acts as the administrative head of the SELPA. The governance of the SELPA is vested in the Superintendent's Governance Committee composed of superintendents representing the 43 districts and by the Tulare County Superintendent of Schools, Tim A. Hire.

The Tulare County Office of Education provides special education services for students in the 26 small school districts and for students with developmental delays throughout the county.

## About this School

### 2022-23 Student Enrollment by Grade Level

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

### 2022-23 Student Enrollment by Student Group

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

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

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

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

## 2020-21 Teacher Preparation and Placement

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

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

## 2021-22 Teacher Preparation and Placement

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

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		
Misassignments		
Vacant Positions		
<b>Total Teachers Without Credentials and Misassignments</b>		

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		
Local Assignment Options		
<b>Total Out-of-Field Teachers</b>		

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

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 AcCEL program does not utilize textbooks for instruction due to the need for students to have access to highly modified curriculum and instruction. The primary curriculum is Unique Learning System which is a standards based product specifically designed for students with significant disabilities. Supplemental materials are also provided to the students based on their needs which can include access to online instructional tools or hands-on materials and manipulatives to enhance instruction.

Year and month in which the data were collected

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent	Percent Students Lacking Own

		Adoption ?	Assigned Copy
Reading/Language Arts	N/A		0
Mathematics	N/A		0
Science	N/A		0
History-Social Science	N/A		0
Foreign Language	N/A		0
Health	N/A		0
Visual and Performing Arts	N/A		0

## School Facility Conditions and Planned Improvements

Following the FIT report, the issues listed have been resolved.

Year and month of the most recent FIT report

September 2022

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	X			
<b>Interior:</b> Interior Surfaces		X		Yettem Learning Center- Break Room - Classroom 1 and Front Office have ceiling tiles with water spots.
<b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation		X		Yettem Learning Center- Cobweb in blinds and dead pests in glue trap. Girls & boys restroom - unable to clean well due to boxes of supplies being stored in area.
<b>Electrical</b>	X			
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains		X		Yettem Learning Center - Staff room water fountain does not work. Kitchen water fountain has small leak. Classroom 2 has small amount of water coming from fountain.
<b>Safety:</b> Fire Safety, Hazardous Materials	X			
<b>Structural:</b> Structural Damage, Roofs	X			
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences		X		Yettem Learning Center Back Yard - cobwebs around windows and exterior walls. Stucco peeling. Tree branches growing into fence areas. Grass and tree need to be trimmed in pump area.

## 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
<b>English Language Arts/Literacy</b> (grades 3-8 and 11)						
<b>Mathematics</b> (grades 3-8 and 11)						

## 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)						

## 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

The AcCEL Program does not offer CTE coursework at this time.

## 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 5	74.6	68.7	70.1	67.2	67.2
Grade 7	81.5	79.0	77.8	76.5	77.8
Grade 9	71.9	71.9	73.2	71.7	71.7

## 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

As integral members of the IEP team, parents are afforded the opportunity to participate in the development of annual academic, pre-vocational, vocational, behavioral and social goals for their child. Parents are encouraged to participate in Back-to-School nights, open house, school events and various support groups.

Parents are invited to serve on the Community Advisory Committee (CAC) which meets monthly to support and promote a free, appropriate public education for students with special needs. Parents are invited to participate in School Site Council meetings.

Parents of all students receiving special education services are surveyed annually to obtain feedback and suggestions for improvement, information from the surveys is analyzed and used to develop future goals.

## 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									
Graduation Rate									

## 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](http://www.cde.ca.gov/ds/ad/acgrinfo.asp).

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students			
Female			
Male			
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 Choices Prevention Programs Office provides training and regional coordination for Safe School Plans Training and Crisis Response Training.

The Tulare County Office of Education conducts quarterly Safety Committee meetings. Safety Committee members include representatives from each division who are responsible for distributing Safety Committee meeting information to their respective groups. Site specific safe school plans are kept at individual sites and are reviewed annually.

Each school has a Comprehensive School Safety Plan that is reviewed and revised annually. The plan includes policies to address Child Abuse Reporting, Suspension and Expulsion, Discrimination and Harassment, Dress Code, Safe Ingress and Egress, Discipline Procedures, Behavior Health Services, Hate Crime, Disaster Procedures, Crisis Management and Suicide Prevention. Fire and Safety practice drills are held to ensure that students and staff are able to successfully implement the plans. Classrooms and playgrounds are inspected regularly for hazardous situations as well as recommendations for repairs. Staff members are provided initial and updated training in CPR, first aid, proper lifting procedures and back safety, and blood-borne pathogens.

## 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
-------------	--------------------	--------------------------------------	---------------------------------------	-------------------------------------

## 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
-------------	--------------------	--------------------------------------	---------------------------------------	-------------------------------------

## 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				
Mathematics				
Science				
Social Science				

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

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

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

## 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	\$38,921.68	\$38,921.68	0	\$83,445.00
District	N/A	N/A	-	
Percent Difference - School Site and District	N/A	N/A	-	-
State	N/A	N/A		
Percent Difference - School Site and State	N/A	N/A	-200.0	-

## Fiscal Year 2022-23 Types of Services Funded

Related Services: Services that are necessary to help a student benefit from his/her special education program. These services are agreed upon during a student's Individualized Education Program (IEP) meeting. The Related Services specialists may provide services directly to students or may work with the general or special education teacher in collaboration to support the IEP goals. Related Services may include, but are not limited to:

- Adapted Physical Education (APE)-Instruction to enable an orthopedically handicapped or similarly impaired child to participate in physical activities with other classmates.
- Assistive Technology (AT)- Technology used by individuals with disabilities to perform tasks that might otherwise be difficult or impossible.
- Audiological Services (AUD) - Hearing evaluations may be provided for students who have a suspected hearing loss that is affecting their education or if they have failed numerous hearing screenings at school.
- Deaf and Hard of Hearing Services (D/HH) - Support and services for deaf and hard of hearing students enrolled in general or Special Education classrooms.
- Low Incidence Services (LI) - Students with low-incidence disabilities (deaf, blind, deaf/blind or orthopedically impaired) who may need readers, equipment, transcribers, interpreters.
- Occupational and Physical Therapy (OT/PT) - Direct and consultation services to assist students whose large (PT) or small (OT) muscle deficiencies impact their educational program.
- Orientation and Mobility Services (OM) - Training of the visually impaired in skills necessary to safely navigate within the school and community.
- Speech and Language Services (SLP) - Therapeutic services for students who have difficulties producing speech sounds correctly, understanding and expressing language.
- Visually Impaired services (VI) - Specialized instruction for the blind or visually impaired, including providing Braille instruction and adapted materials, such as Braille or large-print books, magnifiers, etc.

## 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	
<b>Total AP Courses Offered</b> Where there are student course enrollments of at least one student.	

## Professional Development

Staff are provided professional development opportunities to develop skills in alternative curriculum implementation and IEP development. All staff are trained in Crisis Prevention Intervention strategies and CPR/First Aid. In addition, staff are provided opportunities to attend professional development specific to Applied Behavior Analysis.

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

Subject	2021-22	2022-23	2023-24
<b>Number of school days dedicated to Staff Development and Continuous Improvement</b>	3	3	3

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Jose Bedolla

**SUBJECT:**

School Accountability Report Card (SARC) 2022-2023 – La Sierra Military Academy

**DESCRIPTION/SUMMARY:**

The School Accountability Report Card (SARC) 2022-2023 must be approved by the Tulare County Board of Education in order to meet the California Department of Education (CDE) requirements.

The La Sierra Military Academy SARC will be posted on the Tulare County Office of Education website for public review.

**FINANCING:**

None

**RECOMMENDATION:**

Approval of School Accountability Report Card is requested.

# La Sierra High

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

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

#### SARC Overview



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

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### DataQuest



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

#### California School Dashboard



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

#### Internet Access

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



## 2023-24 School Contact Information

<b>School Name</b>	La Sierra High
<b>Street</b>	1735 E. Houston Ave.
<b>City, State, Zip</b>	Visalia, CA 93292
<b>Phone Number</b>	559 733-6963
<b>Principal</b>	Jose Bedolla
<b>Email Address</b>	jose.bedolla@tcoe.org
<b>School Website</b>	<a href="https://www.tcoe.org/LaSierra">https://www.tcoe.org/LaSierra</a>
<b>County-District-School (CDS) Code</b>	54105465430327

## 2023-24 District Contact Information

<b>District Name</b>	Tulare County Office of Education
<b>Phone Number</b>	559 733-6300
<b>Superintendent</b>	Tim Hire
<b>Email Address</b>	tim.hire@tcoe.org
<b>District Website</b>	<a href="https://tcoe.org/">https://tcoe.org/</a>

## 2023-24 School Description and Mission Statement

La Sierra High was established in 2000 by the Tulare County Office of Education (TCOE) as a free, alternative public high school open to all students in the county and surrounding counties. La Sierra High is an approved Western Association of Schools and Colleges Program that utilizes the six pillars of CHARACTER COUNTS!: Caring, Citizenship, Fairness, Respect, Responsibility, Trustworthiness combined with the military philosophy to serve as a basis for discipline, respect/ decorum, the school is not affiliated with, and does not recruit for, the armed forces. These values form an integral infrastructure for student interaction with staff and each other.

La Sierra High is a unique school that serves all students and all abilities including serving as a safety net for students who are struggling academically and socially that utilize La Sierra High for a new opportunity for learning and growth. La Sierra cadets grow in their knowledge, maturity and interdependence, ultimately leading them to successful futures in their own communities. A strong network of wrap-around support services are provided: life skills training, digital literacy, attendance/truancy intervention, bullying awareness and student training, college and career planning, health services, and student mental health. La Sierra High addresses students' barriers to learning and proactively engages them in a comprehensive instructional program that yields successful learning and student advancement.

Vision and Mission Statement: La Sierra High Cadets and Staff pursue excellence with honor and courage. Our mission is to equip, empower and engage Cadets to succeed in academics and life. The programs at La Sierra High provide leadership that inspires, empowers and leads students through promotions and honorary ranks. These programs provide service-learning activities that develop personal honor and pride within the community and post-secondary pathways for students in pursuit of academic excellence and career advancement.

## About this School

### 2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 7	36
Grade 8	54
Grade 9	40
Grade 10	40
Grade 11	49
Grade 12	35
Total Enrollment	254

### 2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	39%
Male	61%
American Indian or Alaska Native	1.2%
Asian	0.4%
Filipino	0.4%
Hispanic or Latino	81.9%
Two or More Races	3.5%
White	12.6%
English Learners	24.4%
Foster Youth	0.8%
Homeless	2.8%
Migrant	4.7%
Socioeconomically Disadvantaged	79.5%
Students with Disabilities	16.9%

## 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
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	10.50	72.48	120.70	60.54	228366.10	83.12
<b>Intern Credential Holders Properly Assigned</b>	0.80	6.07	10.30	5.21	4205.90	1.53
<b>Teachers Without Credentials and Misassignments (“ineffective” under ESSA)</b>	0.10	0.76	8.30	4.19	11216.70	4.08
<b>Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)</b>	1.50	10.34	22.30	11.20	12115.80	4.41
<b>Unknown</b>	1.40	10.21	37.50	18.85	18854.30	6.86
<b>Total Teaching Positions</b>	14.50	100.00	199.30	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
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	10.80	72.25	173.80	67.18	234405.20	84.00
<b>Intern Credential Holders Properly Assigned</b>	0.40	2.67	17.10	6.64	4853.00	1.74
<b>Teachers Without Credentials and Misassignments (“ineffective” under ESSA)</b>	1.10	7.87	16.00	6.20	12001.50	4.30
<b>Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)</b>	1.00	6.74	7.40	2.89	11953.10	4.28
<b>Unknown</b>	1.50	10.34	44.10	17.08	15831.90	5.67
<b>Total Teaching Positions</b>	14.90	100.00	258.70	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	0.10	1.10
Vacant Positions	0.00	0.00
<b>Total Teachers Without Credentials and Misassignments</b>	0.10	1.10

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	1.50	1.00
<b>Total Out-of-Field Teachers</b>	1.50	1.00

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
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	2.5	4.8
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	8.4	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

A new curriculum adoption took place during the Fall Semester of 2023 by the La Sierra teaching staff. The following curriculum was selected by the teaching staff: (ELA: McGraw Hill, Math: Houghton Mifflin, Science: Houghton Mifflin, Social Studies: National Geographic). The La Sierra teaching staff will complete training on the new curriculum material during the Spring Semester and Summer of 2024 for implementation of the new curriculum for the 2024-2025 school year. Because of the new adoption process and training requirements, the La Sierra teaching staff will still utilize the most current curriculum resources listed below to close the Spring Semester 2024 classes.

Year and month in which the data were collected 11/2023

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	CSU ERWC Hampton- Brown and My Perspectives Pearson	Yes	0
Mathematics	Illustrative Mathematics/ Math Vision Project/Carnegie Math	Yes	0
Science	Prentice-Hall/Pearson	Yes	0
History-Social Science	Glencoe McGraw Hill/Pearson My World/DBQ	Yes	0
Foreign Language	Pearson	Yes	0
Health	Prentice-Hall	Yes	0
Visual and Performing Arts	Adobe Education	Yes	0

## School Facility Conditions and Planned Improvements

The most recent FIT report determined that our school site has facility repairs that will need to be completed both externally and internally on our school grounds for school improvement efforts. Facility improvements will be made annually to address immediate and long term school projects in the areas of school maintenance and repair.

Year and month of the most recent FIT report 10/2023

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer		X		Replace HVAC Vent covers in classrooms, and the administrative and kitchen areas.
<b>Interior:</b> Interior Surfaces		X		Annual polishing and buffering of school classroom floors. Annual painting of any school classrooms and offices that need maintenance and repair.
<b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation	X			Weekly deep cleaning and disinfecting of all school classrooms and office areas.
<b>Electrical</b>	X			Add additional circuitry outlets in office spaces and school classrooms.

## School Facility Conditions and Planned Improvements

<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	X		Annual polishing and buffering of all school classrooms and restroom floors. Annual painting of any school classrooms and restrooms that need repair and restoration.
<b>Safety:</b> Fire Safety, Hazardous Materials	X		
<b>Structural:</b> Structural Damage, Roofs		X	Rain Gutters on the West Wing of campus need to be diverted underground.
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences		X	Replace door and window laminates in designated areas on school campus.

## 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
<b>English Language Arts/Literacy</b> (grades 3-8 and 11)	12		30		47	
<b>Mathematics</b> (grades 3-8 and 11)	3		20		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)	5.13		--		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

La Sierra High offers a college and career preparation program that prepares students for life beyond high school. Programs prepare students to succeed through the development of concurrent college enrollment, effective communication, hands on practice, critical thinking and problem-solving, leadership and real world application. Within the CTE Pathway a sequence of courses are aligned to meet the needs of the industry requirements leading to certifications, college credit, apprenticeship and ultimately a career. Advisory Committees including ELAC, SSC and PTO, business representatives from the local community, staff, parents, and students evaluate the programs annually via survey and school wide data outcomes. All students are invited to participate in the programs regardless of their socio-economic status, ethnicity and learning abilities. The following CTE pathways are available for students at La Sierra High:

Design Visual & Media Arts  
Food Service & Hospitality

## 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 7	96.9	100	96.9	100	100
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

Parents and our local communities are very supportive and essential to the success of the educational programs at La Sierra High. Parents are invited to join the Parent Advisory PTO organization as well as our subcommittees (ELAC & SSC) at the site for monthly meetings. Additional opportunities for parental involvement and education also exist at the county level. A viable parent volunteer program constantly seeks to involve parents in school programs and outreach. La Sierra High seeks parent volunteers who could assist in the classrooms, offices, and in the completion of school activities. Parents are an intricate source of support for the classrooms, operations, community involvement and events at the school. Contributions for numerous programs and activities are made by many community partners including but not limited too: Kiwanis of Visalia, Lions Clubs, and various other community service agencies.

## 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	16.7	12.9		47.4	15.1		9.4	7.8	
Graduation Rate	83.3	87.1		48.8	49.3		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](http://www.cde.ca.gov/ds/ad/acgrinfo.asp).

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students			
Female			
Male			
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

Recent shootings and other incidents at schools have heightened public and media scrutiny of how well schools have prepared to respond to emergencies and protect students. More than ever, it is incumbent upon school officials to have a realistic and comprehensive Crisis Response Plan and train staff to use it. It is also imperative that the plan be tested regularly, improved as needed, and updated no less than annually. La Sierra High's Crisis Response Plan is a critical subcomponent of the SAFE SCHOOL PLAN and addresses four major facets; Emergency Preparedness, Emergency Management, Emergency Response, and the Preventative Healthy and Safe Schools Initiative. Its primary purpose is to help school officials protect the lives and well-being of students and staff through emergency preparedness planning and the prompt and appropriate response of trained school personnel when a school crisis occurs. School officials must recognize that emergencies are fluid events and the emergency procedures outlined in this plan may not fit every situation. As such, administrators and staff must remain flexible and be prepared to promptly adapt their actions as necessary. School officials must also recognize that in a community-wide crisis, such as a major earthquake or flood, local fire and law enforcement personnel may be overwhelmed and unable to immediately respond to the school's request for assistance. This plan will help prepare the school to be self-sufficient for a time and provide extended care and shelter to students and staff, and to members of the immediate community if needed.

As required by the Education Code, this plan establishes an Emergency Management organization using the Incident Command System (ICS). ICS is an element of the National Incident Management System (NIMS), and California's Standardized Emergency Management System (SEMS) and provides a uniform set of processes, protocols, and procedures for all emergency responders. Use of the Incident Command System helps ensure that emergency responders at every level of government, including schools, understand their roles and can work effectively and efficiently with each other during emergencies. Though the Incident Command System (ICS) must be used to manage all major school emergencies, it is also a very effective "non-emergency" event planning and management tool. As such, district and school-level administrators are encouraged to promote staff familiarity with the system by using ICS to plan and manage non-emergency school events, such as back-to-school night or graduation. La Sierra High's Crisis Plan is reviewed annually to include updates and revisions. After each monthly drill (i.e., earthquake, fire, active shooter, family release) is conducted the team comes together to review

## 2023-24 School Safety Plan

practices and make necessary adjustments. During the Spring Semester of 2024, La Sierra High will also be transitioning to utilizing the ActVnet program. The ActVnet program is a safety program that will provide La Sierra High with first responder assistance for the betterment of school safety and security protocols for students and staff.

The Preventative Healthy and Safe Schools Initiative ensures preventative measures to ensure compliance with existing laws related to school safety. These include: child abuse/mandated reporting procedures, discipline policies, policies for discrimination, harassment, intimidation, bullying, gang prevention, first-aid, blood-borne pathogens, seizure, identification of security needs, development of prevention and intervention techniques and strategies, training, and ongoing communication and support for staff and students. Through planning, training, and practice, the students and staff at La Sierra High will be prepared to respond appropriately to any emergency. This plan will assist us in providing a safe school environment conducive to learning. The La Sierra High School Safety Plan is reviewed and revised annually then approved and adopted by the La Sierra High School Site Council in January and then approved and adopted by the Tulare County Office of Education's Board.

## 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	9	28	2	
Mathematics	8	22		
Science	9	17	2	
Social Science	8	23		

## 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	11	23	6	
Mathematics	13	10	3	
Science	14	10	3	
Social Science	10	16	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
<b>School Site</b>	10,113.64	1,032.00	8,976.00	83,433.00
<b>District</b>	N/A	N/A	14,190.00	
<b>Percent Difference - School Site and District</b>	N/A	N/A	-45.0	-25.3
<b>State</b>	N/A	N/A	\$7,607	
<b>Percent Difference - School Site and State</b>	N/A	N/A	30.6	5.3

## Fiscal Year 2022-23 Types of Services Funded

In addition to general stated LCFF funds, La Sierra High receives federal funds that are designed to further support the needs of our students. Funds are allocated on a yearly basis after the community, parents, staff, and students review survey and school data to determine the needs of students via the following programs:

- Credit Recovery Program Services
- Career Technology Education
- College and Career Readiness
- Instructional Materials
- Safe and Drug Free Schools & Communities
- Special Education Instructional Resource Services
- Behavioral and Mental Health Services
- Character Counts
- Online Learning
- Welfare Services Support
- Truancy Support and Intervention/Prevention
- Homeless Support
- English Language Development
- Foster Youth Services

## 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	
<b>Total AP Courses Offered</b> Where there are student course enrollments of at least one student.	

## Professional Development

Together the leadership team which includes administration, teachers, support staff, parent advisory, and students uses school-wide data, surveys and focus groups to determine the needs for professional development in designing the Professional Development Plan. Professional development is used to assign curriculum, develop formative assessments, assess what students are learning, and adjust curriculum and intervention offerings which also includes the advent of technology capacity building efforts. Professional development for La Sierra High staff utilizes a scaffolded approach based on school-wide learning, collaborative partnerships and individualized support learning outcomes.

This includes Common Core State Standards, College Readiness, English Language Development, Textbook Training, Pathways, Project Based Learning, Assessment Data training, lesson study, Social-Emotional Learning, and one on one coaching/reflection. Staff members build teaching skills and concepts through collaborative participation across grade levels and content areas. Staff members also determine their personal level of need and have the opportunity to select outside conferences and workshops that best benefit individual learning via the offering of broad-based varieties of professional opportunities for growth and advancement. La Sierra High contracts with outside agencies via grants (CalEdPartners, CVNIC and TCOE Title III Consortium) to provide cutting-edge professional development for staff members.

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

Subject	2021-22	2022-23	2023-24
<b>Number of school days dedicated to Staff Development and Continuous Improvement</b>	4	4	4

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Helen Milliorn-Feller

**SUBJECT:**

School Accountability Report Card (SARC) 2022-2023 – University Preparatory High School

**DESCRIPTION/SUMMARY:**

The School Accountability Report Card (SARC) 2022-2023 must be approved by the Tulare County Board of Education in order to meet the California Department of Education (CDE) requirements.

The University Preparatory SARC will be posted on the Tulare County Office of Education website for public review.

**FINANCING:**

None

**RECOMMENDATION:**

Approval of School Accountability Report Card is requested.

**University Preparatory High School**  
**2022-2023 School Accountability Report Card**  
**(Published During the 2023-2024 School Year)**



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

## SARC Overview



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

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fq/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	University Preparatory High School
Street	915 S Mooney Blvd
City, State, Zip	Visalia, CA 93277
Phone Number	559-737-5450
Principal	Dr. Helen Milliorn-Feller, Ed.D.
Email Address	<a href="mailto:helenmf@tcoe.org">helenmf@tcoe.org</a>
School Website	<a href="http://tcoe.org/uphs">tcoe.org/uphs</a>
County-District-School (CDS) Code	54105460119602



## 2023-24 District Contact Information

<b>District Name</b>	University Preparatory High School
<b>Phone Number</b>	(559) 733-6300
<b>Superintendent</b>	Tim Hire
<b>Email Address</b>	tim.hire@tcoe.org
<b>District Website</b>	www.tcoe.org

## 2023-24 School Description and Mission Statement

University Preparatory High School (UPHS) is a full-service, WASC accredited "Early College" high school, serving students in grades 9-12, located on the campus of the College of the Sequoias (COS) in Visalia, California. Students attend all four years of high school on the college campus and have the opportunity to earn a significant number of college credits while they are in high school. This is accomplished through an early-college approach which consists of taking both high school and college classes concurrently. UPHS Students complete an intensive college-preparatory high school program which includes completing a minimum of 20 college credits at COS.

The UPHS mission is to provide all students with a college preparation program leading to college and career readiness, in-depth experience in college classes, and accumulation of college credits, in addition to meeting the high school graduation requirements. Also, the mission of UPHS is to provide multiple opportunities for students to participate in community service, service-learning, leadership, and a robust visual and performing arts program. Working hand-in-hand with COS, UPHS offers students a unique experience in which they acquire the college classroom experience necessary to become highly focused, confident, and self-motivated students who are well prepared for the academic rigors of college. Moreover, they develop many skills leading to college and career success, such as how to navigate what can be confusing aspects of college registration, matriculation requirements, how to use college-level technology in an academic setting, how to effectively develop and implement an academic college plan, how to seek academic support when needed, and how to successfully approach particularly challenging college classes.

While UPHS students can meet all of the University of California/California State University (UC/CSU) "A through G" requirements through high school classes, they also have the option of meeting those same requirements through college classes at COS, thereby simultaneously earning high school graduation credit, college credit, and meeting UC/CSU eligibility expectations. Finally, the entire course catalogue of college classes available at COS is open to UPHS students (as long as they meet the prerequisites), providing them with many options for developing, planning, and implementing a personal plan leading to a successful college experience and career readiness.

## About this School

### 2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 9	47
Grade 10	65
Grade 11	68
Grade 12	60
<b>Total Enrollment</b>	<b>240</b>

## 2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	55.4%
Male	44.6%
Asian	3.3%
Filipino	2.1%
Hispanic or Latino	45%
Two or More Races	5.8%
White	38.3%
English Learners	4.6%
Foster Youth	0.4%
Migrant	0.8%
Socioeconomically Disadvantaged	29.6%
Students with Disabilities	3.3%

### 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
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	7.10	77.17	120.70	60.54	228366.10	83.12
<b>Intern Credential Holders Properly Assigned</b>	0.00	0.00	10.30	5.21	4205.90	1.53
<b>Teachers Without Credentials and Misassignments (“ineffective” under ESSA)</b>	0.00	0.00	8.30	4.19	11216.70	4.08
<b>Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)</b>	0.90	10.76	22.30	11.20	12115.80	4.41
<b>Unknown</b>	1.10	11.96	37.50	18.85	18854.30	6.86
<b>Total Teaching Positions</b>	9.20	100.00	199.30	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
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	9.60	87.49	173.80	67.18	234405.20	84.00
<b>Intern Credential Holders Properly Assigned</b>	0.00	0.00	17.10	6.64	4853.00	1.74
<b>Teachers Without Credentials and Misassignments (“ineffective” under ESSA)</b>	1.00	9.61	16.00	6.20	12001.50	4.30
<b>Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)</b>	0.10	1.00	7.40	2.89	11953.10	4.28
<b>Unknown</b>	0.10	1.72	44.10	17.08	15831.90	5.67
<b>Total Teaching Positions</b>	11.00	100.00	258.70	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	0.70
Misassignments	0.00	0.30
Vacant Positions	0.00	0.00
<b>Total Teachers Without Credentials and Misassignments</b>	0.00	1.00

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	0.80	0.10
Local Assignment Options	0.10	0.00
<b>Total Out-of-Field Teachers</b>	0.90	0.10

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
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	12.6	16.3
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	56.2	44.5

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		September 2023	
Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Elements of Literature, Holt Elements of Literature, Grades 9-12, Holt	Yes	0.0 %

<b>Mathematics</b>	CPM Core Connections Algebra I Eureka Math Algebra II Eureka Geometry	Yes	0.0 %
<b>Science</b>	Biology, Miller & Levine, Pearson, 2019 Chemistry, Pearson, 2017 Earth Science, Pearson, 2017 Environmental Science, SAVVAS, 2022	Yes	0.0 %
<b>History-Social Science</b>	Modern History (McDougal Littell) US History (Holt) Geography (Holt) Civics (Holt) Economics (Holt)	Yes	0.0 %
<b>Foreign Language</b>	All foreign language classes are completed at COS.		0.0 %
<b>Health</b>			0.0 %
<b>Visual and Performing Arts</b>	Guitar Method, Book I & II (Hal Leonard) various books by Hal Leonard Ernie Ball Phase 1: How to Play Guitar The Christopher Parkening Guitar Method Volume 1	Yes	0.0 %
<b>Science Laboratory Equipment (grades 9-12)</b>	N/A	N/A	0.0 %

## School Facility Conditions and Planned Improvements

University Preparatory High School classes take place in rooms that are located at and leased from the College of the Sequoias. As such, they are routinely inspected by the college itself and meet all state, federal, and ADA requirements. The Tulare County Office of Education conducted a FIT report in September of 2023. In that inspection, the final overall school rating was "Exemplary." The College of the Sequoias provides safe, clean, up-to-date facilities for University Preparatory High School.

**Year and month of the most recent FIT report** September 2023

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	X			Classrooms are managed by COS. Our office is managed by TCOE.
<b>Interior:</b> Interior Surfaces	X			
<b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation	X			
<b>Electrical</b>	X			Student restrooms are maintained by the College of the Sequoias custodians and maintenance staff.
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	X			
<b>Safety:</b> Fire Safety, Hazardous Materials	X			
<b>Structural:</b> Structural Damage, Roofs	X			COS painted the exterior of the UPHS Office during the summer of 2023
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

## 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
<b>English Language Arts/Literacy</b> (grades 3-8 and 11)	86		30		47	
<b>Mathematics</b> (grades 3-8 and 11)	68		20		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)	54.46		--		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

University Preparatory High School is an early college-preparation program. As such, UPHS does not offer a Career Technical Education (CTE) pathway, but rather offers various comprehensive elements of CTE skills through HDEV 221, a college course at College of the Sequoias (COS). Additionally, COS offers a wide range of CTE pathways that UPHS students may enroll in and complete while attending UPHS. In the HDEV 221 classes, students learn in-depth about a variety of higher education and career options, the skills that are required for each, and the financial planning necessary to successfully matriculate to higher education and enter the workforce with appropriate skills. Additionally, the HDEV 221 class is offered to freshmen and students receive college credit once the class is completed. HDEV 221 provides students with multiple skills for college and career success. It is the gateway course for UPHS students at the college level, giving them the experience they need for college and career success.

## 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

Parents have multiple opportunities to be involved at UPHS. Parents are represented on the School Site Advisory Board of Directors (SSAB), which oversees the local operation of the school. Parents also participate in the UPHS School Site Council (SSC), which oversees the implementation of federal funds including Title 2, 3, and 4 as well as the Western Association of Schools and Colleges (WASC) continuous improvement plan and the Single Plan for Student Achievement (SPSA).

Additionally, parents have organized the UPHS Parent Support Organization (PSO), a non-profit organization that engages in fundraising for a variety of school activities, including student events, dances, teacher support, and student scholarships. UPHS parents regularly volunteer to assist in the office and classrooms and to chaperone student events. Parents and community members interested in finding ways to be involved at UPHS may contact Interim Principal Dr. Helen Milliorn-Feller at (559) 737-5451. Parents who wish to have information about the PSO may contact the PSO President at [pso.president@uphsconnect.org](mailto:pso.president@uphsconnect.org).

## 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	2.0	1.9		47.4	15.1		9.4	7.8	
Graduation Rate	98.0	98.1		48.8	49.3		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](http://www.cde.ca.gov/ds/ad/acgrinfo.asp).

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students			
Female			
Male			
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

University Preparatory High School has a School Safety Plan that has been developed in compliance with the California Code of Regulation, Title V, Education, Section 560. The major goal of the plan is to assist in preparing for potential emergency situations. It has specific procedures for implementation during any of a number of potentially harmful situations, such as "Active Shooter," "Imminent Danger," "Evacuation," "Fire," "Earthquake," "Hostage Crisis," "Chemical Spill," "Civil Disorder," "Bomb Threat," "Workplace Violence," "Civic Event Management," and "Bullying." The safety plan is reviewed, updated, and discussed with faculty, staff, parents, and students at the beginning of the school year. Various safety drills and evacuation drills are carried out at least once during each school semester. Every year UPHS participates in a school-wide safety drill coordinated by the College of the Sequoias.

The current Safety Plan was approved by the TCOE Board March 2023. It was reviewed with the staff in August 2023 and with our School Site Advisory Board in October 2023.

## 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	15	19	4	
Mathematics	11	17	5	1
Science	18	6	8	1
Social Science	7	20	3	1

## 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	10	26	5	
Mathematics	12	14	4	2
Science	16	12	9	
Social Science	10	11	3	

## 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	11091	284	10807	81736
District	N/A	N/A	14,190.00	
Percent Difference - School Site and District	N/A	N/A	-27.1	-7.8
State	N/A	N/A	\$7,607	
Percent Difference - School Site and State	N/A	N/A	48.4	



## Fiscal Year 2022-23 Types of Services Funded

Tulare County Office of Education (TCOE) is the Lead Educational Agency (LEA) for UPHS which is able to offer a variety of supporting services to students. The TCOE "CHOICES" program offers UPHS students service opportunities, student activities, and school assemblies in the area of prevention services, designed to engage students in pro-social, positive behaviors that lead to a drug-and-alcohol-free lifestyle. TCOE offers a College Night each year that gives UPHS students a chance to visit with college recruiters from all over the United States to learn about academic and financial expectations at a wide range of higher education institutions.

TCOE also provides the Theatre Company, which offers students the opportunity to participate in professional quality plays in which they interact with students from other schools throughout Tulare County. The TCOE Special Services program and the Mild to Moderate program provide UPHS students and their families assistance with behavioral health and in meeting the requirements of Individual Education Plans and 504 plans. Also, TCOE provides nursing services to UPHS students. UPHS also benefits from TCOE Behavioral Health Services as TCOE provides a Social Worker two days a week to help students with social emotional issues. TCOE is the California State headquarters of the Friday Night Live youth development program, whose services are provided to UPHS students.

Additionally, TCOE provides UPHS students with the Character Counts program, a nationally recognized program. Academic programs sponsored by TCOE that UPHS students participate in each year include: Science Olympiad, College Night, Mock Trial, and Step Up, Academic Decathlon, and History Day. UPHS students also participate in the FIRST Robotics program. UPHS provides students with academic tutoring through the College of Sequoias Tutoring Center. UPHS students have access to a variety of college clubs through COS such as MESA and SETA.

## 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
<b>Beginning Teacher Salary</b>		
<b>Mid-Range Teacher Salary</b>		
<b>Highest Teacher Salary</b>		
<b>Average Principal Salary (Elementary)</b>		
<b>Average Principal Salary (Middle)</b>		
<b>Average Principal Salary (High)</b>		
<b>Superintendent Salary</b>		
<b>Percent of Budget for Teacher Salaries</b>		
<b>Percent of Budget for Administrative Salaries</b>		

## 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	
<b>Total AP Courses Offered</b> Where there are student course enrollments of at least one student.	

## Professional Development

UPHS uses benchmark assessments (ECQs) to ensure students have mastered essential concepts (standards) in each subject area. Student participate in the California Assessment Student Progress and Performance (CAASPP) summative assessment. Furthermore, UPHS uses both formal and informal student assessments, interim semester grades, and faculty input to make decisions regarding professional development opportunities. University Preparatory has regular professional training opportunities for faculty and staff throughout the year. This training happens in several forms. The UPHS schedule provides for early release on Fridays, which allows professional development to be offered every week. Because UPHS is a dependent charter, authorized by the Tulare County Office of Education (TCOE), frequently professional development is offered by various curriculum coordinators at TCOE. It may include technical presentations from the Educational Resource Services (ERS) on how to integrate the ERS technology portal into lessons, support for the implementation of state standards in the core subjects, mathematics, English, social studies, and science. Professional development also includes Health and Safety issues addressed by the district nurse. Finally, faculty and staff regularly attend professional development training sessions that are sponsored by TCOE and other Lead Educational Agencies regionally and throughout the state of California.

The principal does both formal and informal classroom assessments and mentors teachers individually. The Learning Director and Lead Teacher also work with teachers on curriculum and pedagogy. The principal, learning director, and lead teacher meet with UPHS teachers individually and in group settings to provide training, guidance, and support. The teaching faculty select key professional development themes that will be useful to all and often complete a shared reading which emphasizes these key professional development ideas. These ideas are addressed/discussed at the monthly Friday faculty meetings.

UPHS has a one-to-one ratio of computers to students. All students have access to a school-supplied computer/personal computer which they use to access their classes through Google Classroom, textbooks, and they communicate with their instructors through the school wide intranet system. This technology integration has required considerable training for all faculty and staff in order to implement using the technology to coordinate assignments, share information with students, and post student work. UPHS also integrates Google Sites to highlight student work including a school paper, a literary magazine, club information, lunch activity information, and much more. Additionally, UPHS uses a sophisticated student information system (PowerSchool), which requires continual professional development for both faculty and staff. The major emphasis for professional development for the last two years and into the immediate future is the implementation and integration of college and career readiness skills and social emotional needs of students that have developed post COVID.

Through the Tulare County Office of Education Educational Resource Services (TCOE ERS), UPHS teachers frequently attend workshops to address the special needs of significant portions of the UPHS student population. For example, ERS has provided workshops on how to empower students whose first language is not English to develop strong academic language which students need in all their academic classes. Other examples include workshops provided for critical thinking, close reading and analysis, writing for social studies, and writing to support a logical argument and stance. UPHS has an annual contract with ERS for one-on-one training with ERS consultants. This last year the teaching staff participated in activities and professional development to develop a deeper understanding of Social-Emotional Health as it applies to high school students post COVID and English Language Learner pedagogy as it integrates into their subject area classes.

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

Subject	2021-22	2022-23	2023-24
<b>Number of school days dedicated to Staff Development and Continuous Improvement</b>	5	7	5

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Jody Arriaga, Director  
Internal Business Services

**SUBJECT:**

Review and accept the Tulare County Office of Education 2022-2023 Annual Audit by Christy White Associates

**DESCRIPTION/SUMMARY:**

Board members were mailed copies of the annual audit that was completed by the accounting firm Christy White Associates. A representative from Christy White Associates, Hugo Luna, and Jody Arriaga will be available to answer questions regarding the audit.

**FINANCING:**

N/A

**RECOMMENDATION:**

Accept the 2022-2023 Annual Audit as presented.

December 13, 2023

Board of Education  
Tulare County Office of Education  
Visalia, California

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tulare County Office of Education for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 5, 2022. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Tulare County Office of Education are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by Tulare County Office of Education during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of depreciation and amortization of capital and lease assets is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred outflows of resources and deferred inflows of resources are based on actuarial valuations and pension contributions made during the year. We evaluated the key factors, assumptions, and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of total other postemployment benefits (OPEB) obligation is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the total OPEB obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

## **Significant Audit Matters (continued)**

### ***Qualitative Aspects of Accounting Practices (continued)***

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

The disclosure of capital assets in Note 4 to the financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of the pension plans, net pension liability and related deferred outflows of resources and deferred inflows of resources in Note 11 to the financial statements represents management's estimates based on actuarial valuations and pension contributions made during the year. Actual results could differ depending on the key factors, and assumptions and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources.

The disclosure of other postemployment benefits and the total OPEB obligation in Note 10 to the financial statements represents management's estimate based on an actuarial valuation. Actual results could differ depending on the key factors and assumptions used for the actuarial valuation.

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

### ***Difficulties Encountered in Performing the Audit***

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

### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### ***Disagreements with Management***

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

### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated December 13, 2023.

### ***Management Consultations with Other Independent Accountants***

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

### ***Other Audit Findings or Issues***

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

**Other Matters**

We applied certain limited procedures to management’s discussion and analysis, and the required supplementary information section, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

**Restriction on Use**

This information is intended solely for the information and use of the Board of Education and management of Tulare County Office of Education and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

Christy White, Inc.  
San Diego, California

# **TULARE COUNTY OFFICE OF EDUCATION**

**AUDIT REPORT  
JUNE 30, 2023**



**TULARE COUNTY OFFICE OF EDUCATION  
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JUNE 30, 2023**

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**TULARE COUNTY OFFICE OF EDUCATION  
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## **FINANCIAL SECTION**

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Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

## REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

### Independent Auditors' Report

Governing Board  
Tulare County Office of Education  
Visalia, 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 the Tulare County Office of Education, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Tulare County Office of Education's 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 the Tulare County Office of Education, 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Tulare County Office of Education and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

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

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## ***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 judgement made by a reasonable user of the financial statements.

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

- Exercise professional judgement 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 Tulare County Office of Education's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Tulare County Office of Education's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedule of changes in net OPEB liability and related ratios, schedules of proportionate share of net pension liability, and schedules of county office of education contributions for pensions be presented to supplement the basic financial statements. Such information, although not 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 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 the Tulare County Office of Education's basic financial statements. The supplementary information listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2023 on our consideration of the Tulare County Office of Education's 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 the Tulare County Office of Education's 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 Tulare County Office of Education's internal control over financial reporting and compliance.



San Diego, California  
December 13, 2023

# TULARE COUNTY OFFICE OF EDUCATION MANAGEMENT'S DISCUSSION AND ANALYSIS

## INTRODUCTION

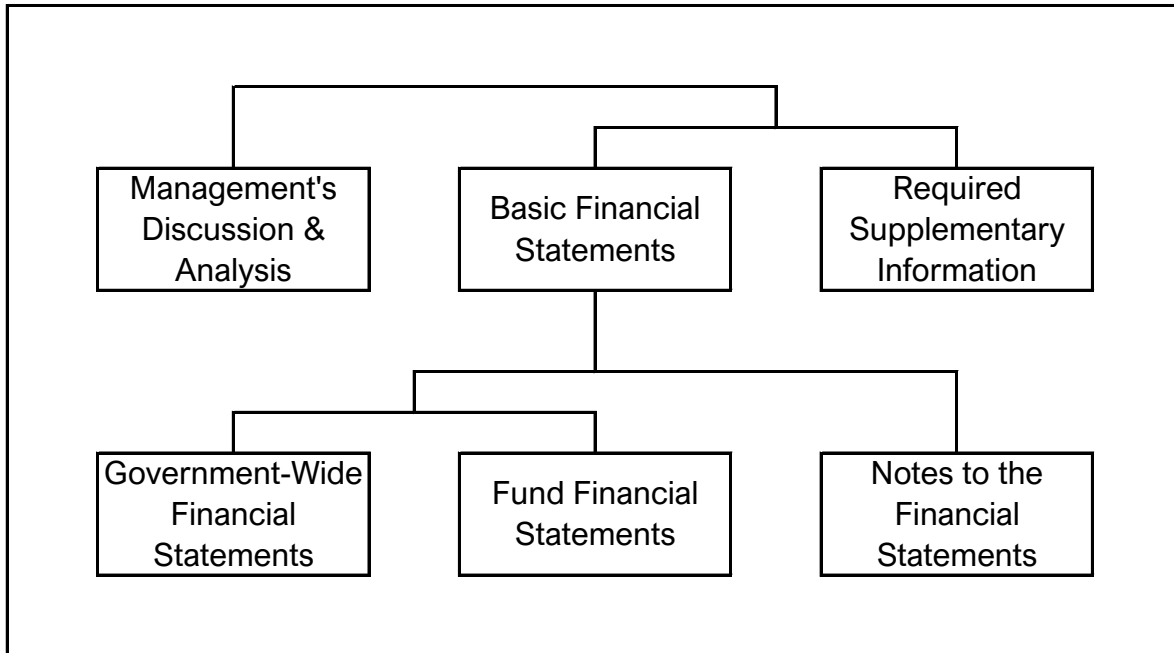
Our discussion and analysis of Tulare County Office of Education's (County Office of Education) financial performance provides an overview of the County Office of Education's financial activities for the fiscal year ended June 30, 2023. It should be read in conjunction with the County Office of Education's financial statements, which follow this section.

## FINANCIAL HIGHLIGHTS

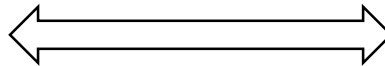
- The County Office of Education's total net position was \$51,424,257 at June 30, 2023. This was an increase of \$18,999,330 from the prior year.
- Overall revenues were \$330,200,509, which exceeded expenses of \$311,201,179.

## OVERVIEW OF FINANCIAL STATEMENTS

### Components of the Financial Section



**Summary**



**Detail**

**TULARE COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2023**

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**OVERVIEW OF FINANCIAL STATEMENTS (continued)**

**Components of the Financial Section (continued)**

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 County Office of Education. 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 County Office of Education operations in more detail. The fund financial statements comprise the remaining statements.
  - ▶ **Governmental Funds** 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 County Office of Education's programs.
  
  - ▶ **Fiduciary Funds** report resources held for the benefit of parties outside of the County Office of Education. Fiduciary funds are not reflected in the government-wide statement because the resources of the fund are not available to support the County Office of Education's own programs.

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 and other supplementary information that further explain and support the financial statements.

**Government-Wide Statements**

The government-wide statements report information about the County Office of Education 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's 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 County Office of Education's net position and how it has changed. Net position is one way to measure the County Office of Education's financial health or position. Over time, increases or decreases in the County Office of Education's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the County Office of Education include governmental activities. All of the County Office of Education's basic services are included here, such as regular education, maintenance and general administration. Local control formula funding and federal and state grants finance most of these activities.



**TULARE COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2023**

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**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE**

**Net Position**

The County Office of Education's net position \$51,424,257 at June 30, 2023, as reflected in the table below. Of this amount, \$(59,132,917) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	<b>Governmental Activities</b>		
	<b>2023</b>	<b>2022</b>	<b>Net Change</b>
<b>ASSETS</b>			
Current and other assets	\$ 168,543,771	\$ 149,304,660	\$ 19,239,111
Capital assets	95,809,298	100,078,997	(4,269,699)
<b>Total Assets</b>	<b>264,353,069</b>	<b>249,383,657</b>	<b>14,969,412</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>71,321,961</b>	<b>51,840,850</b>	<b>19,481,111</b>
<b>LIABILITIES</b>			
Current liabilities	82,220,479	71,115,373	11,105,106
Long-term liabilities	187,551,240	148,773,033	38,778,207
<b>Total Liabilities</b>	<b>269,771,719</b>	<b>219,888,406</b>	<b>49,883,313</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>14,679,660</b>	<b>48,911,174</b>	<b>(34,231,514)</b>
<b>NET POSITION</b>			
Net investment in capital assets	58,388,519	58,836,978	(448,459)
Restricted	52,168,655	44,894,434	7,274,221
Unrestricted	(59,132,917)	(71,306,485)	12,173,568
<b>Total Net Position</b>	<b>\$ 51,424,257</b>	<b>\$ 32,424,927</b>	<b>\$ 18,999,330</b>

**TULARE COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2023**

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position**

The results of this year's operations for the County Office of Education as a whole are reported in the Statement of Activities. The table below takes the information from the Statement and rearranges it slightly, so you can see our total revenues and expenses for the year.

	<b>Governmental Activities</b>		
	<b>2023</b>	<b>2022</b>	<b>Net Change</b>
<b>REVENUES</b>			
Program revenues			
Charges for services	\$ 28,460,772	\$ 19,824,509	\$ 8,636,263
Operating grants and contributions	246,455,800	226,723,740	19,732,060
General revenues			
Property taxes	11,559,675	10,780,986	778,689
Unrestricted federal and state aid	33,808,135	20,312,285	13,495,850
Other	9,916,127	6,109,672	3,806,455
<b>Total Revenues</b>	<b>330,200,509</b>	<b>283,751,192</b>	<b>46,449,317</b>
<b>EXPENSES</b>			
Instruction	65,566,457	62,359,877	3,206,580
Instruction-related services	44,523,256	41,447,598	3,075,658
Pupil services	51,402,494	46,051,995	5,350,499
General administration	17,626,728	15,856,206	1,770,522
Plant services	11,020,019	9,438,092	1,581,927
Ancillary and community services	48,802,553	39,277,427	9,525,126
Debt service	890,904	1,298,395	(407,491)
Other outgo	71,368,768	52,702,720	18,666,048
Enterprise activities	-	25,029	(25,029)
<b>Total Expenses</b>	<b>311,201,179</b>	<b>268,457,339</b>	<b>42,743,840</b>
<b>Change in net position</b>	<b>18,999,330</b>	<b>15,293,853</b>	<b>3,705,477</b>
<b>Net Position - Beginning</b>	<b>32,424,927</b>	<b>17,131,074</b>	<b>15,293,853</b>
<b>Net Position - Ending</b>	<b>\$ 51,424,257</b>	<b>\$ 32,424,927</b>	<b>\$ 18,999,330</b>

The cost of all our governmental activities this year was \$311,201,179 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was only \$11,559,675 because a portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions.

**TULARE COUNTY OFFICE OF EDUCATION  
MANAGEMENT’S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2023**

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**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position (continued)**

In the table below, we have presented the net cost of each of the County Office of Education’s functions. Net cost shows the financial burden that was placed on the County Office of Education’s taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	<b>Net Cost of Services</b>	
	<b>2023</b>	<b>2022</b>
Instruction	\$ (4,908,503)	\$ (5,664,641)
Instruction-related services	11,834,016	11,320,229
Pupil services	5,798,538	5,568,993
General administration	7,718,970	5,929,075
Plant services	3,552,870	1,475,494
Ancillary and community services	1,820,311	1,260,841
Debt service	890,904	1,298,395
Transfers to other agencies	9,577,501	695,675
Enterprise activities	-	25,029
<b>Total</b>	<b>\$ 36,284,607</b>	<b>\$ 21,909,090</b>

**FINANCIAL ANALYSIS OF THE COUNTY OFFICE OF EDUCATION’S MAJOR FUNDS**

The financial performance of the County Office of Education as a whole is reflected in its governmental funds as well. As the County Office of Education completed this year, its governmental funds reported a combined fund balance of \$89,312,868, which is more than last year’s ending fund balance of \$81,036,943. The County Office of Education’s County School Service Fund had \$7,570,821 more in operating revenues than expenditures for the year ended June 30, 2023. The Special Education Pass-Through Fund had \$176,945 less in operating revenues than expenditures for the year ended June 30, 2023. The Child Development Fund had \$817,899 more in operating revenues than expenditures for the year ended June 30, 2023.

**CURRENT YEAR BUDGET 2022-2023**

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the County Office of Education’s financial projections and current budget based on State and local financial information.

**TULARE COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2023**

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**CAPITAL ASSETS AND LONG-TERM LIABILITIES**

**Capital Assets**

By the end of 2022-2023, the County Office of Education had invested \$95,809,298 in capital assets, net of accumulated depreciation and amortization.

	<b>Governmental Activities</b>		
	<b>2023</b>	<b>2022</b>	<b>Net Change</b>
<b>CAPITAL ASSETS</b>			
Land	\$ 8,774,405	\$ 8,774,405	\$ -
Construction in progress	164,777	197,063	(32,286)
Land improvements	3,595,048	3,244,268	350,780
Buildings & improvements	119,445,670	118,337,708	1,107,962
Furniture & equipment	8,835,644	8,264,663	570,981
Less: Accumulated depreciation	(48,974,389)	(45,518,861)	(3,455,528)
Lease assets - buildings & improvements	5,259,732	7,272,345	(2,012,613)
Lease assets - furniture & equipment	898,028	582,241	315,787
Less: Accumulated amortization (lease assets)	(2,189,617)	(1,074,835)	(1,114,782)
<b>Total</b>	<b>\$ 95,809,298</b>	<b>\$ 100,078,997</b>	<b>\$ (4,269,699)</b>

**Long-Term Liabilities**

At year-end, the County Office of Education had \$187,551,240 in long-term liabilities, an increase of 26.07% from the prior year. More detailed information about the County Office of Education's long-term liabilities is presented in footnotes to the financial statements.

	<b>Governmental Activities</b>		
	<b>2023</b>	<b>2022</b>	<b>Net Change</b>
<b>LONG-TERM LIABILITIES</b>			
Total certificates of participation	\$ 34,365,000	\$ 35,600,000	\$ (1,235,000)
Leases payable	4,179,806	6,832,165	(2,652,359)
Compensated absences	1,575,091	1,825,157	(250,066)
Net OPEB liability	13,757,999	22,588,922	(8,830,923)
Net pension liability	136,194,861	84,219,608	51,975,253
Less: current portion of long-term liabilities	(2,521,517)	(2,292,819)	(228,698)
<b>Total</b>	<b>\$ 187,551,240</b>	<b>\$ 148,773,033</b>	<b>\$ 38,778,207</b>

**TULARE COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2023**

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**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

At the time these financial statements were prepared and audited, the County Office of Education was aware of several circumstances that could affect its future financial health.

In its June 2023 quarterly report, the UCLA Anderson Forecast stated the U.S. economy was not in a recession yet, but the forecast comes with a caution. Anti-inflation actions by the Federal Reserve could still trigger a near-term recession. The Federal Reserve has said that its actions will be dependent on data. If data shows that the labor market continues to remain robust and if another jobs report shows strong growth in payroll employment and inflation remains sticky, the Federal Reserve will likely err on the side of further tightening of monetary policy and thus, a mild recession later this year is the most likely. The Forecast anticipates that there will be a mild impact on the State of California's economy regardless of the Federal Reserve's policy actions. The California unemployment rate averages for 2023, 2024, and 2025 are expected to be 4.1%, 4.0% and 4.0%, respectively, and non-farm payroll jobs are expected to grow at rates of 2.0%, 1.3%, and 1.6%, during the same three years.

Fiscal policy for the funding of public education changes annually based on fluctuations in State revenues. The May 2023 Budget Revision includes a total Proposition 98 guarantee of \$106.8 billion (\$77.4 billion General Fund and \$29.4 billion local property tax) down from the January 2023 Governor's Budget Proposition 98 guarantee of \$108.8 billion (\$79.6 billion General Fund and \$29.2 billion local property tax). The Proposition 98 Guarantee continues to be in Test 1 for 2022-23 and 2023-24. At May Revision, the 2023-24 cost-of-living adjustment (COLA) is updated to 8.22 percent, the largest COLA in the history of LCFF. Additionally, the May revise saw a reduction of \$1.8 billion to the Arts, Music, and Instructional Materials Discretionary Block Grant and a \$2.5 billion reduction of the Learning Recovery Emergency Block Grant.

The County Office of Education participates in state employee pensions plans, California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) and both are underfunded. The County Office of Education's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2023. The amount of the liability is material to the financial position of the County Office of Education. The CalSTRS projected employer contribution rate for 2023-24 is 19.10 percent. The CalPERS projected employer contribution rate for 2023-24 is 26.68 percent. The projected increased pension costs to school employers remain a significant fiscal factor.

All of these factors were considered in preparing the County Office of Education's budget for the 2023-24 fiscal year.

**CONTACTING THE COUNTY OFFICE OF EDUCATION'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the County Office of Education's finances and to show the County Office of Education's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Director of Internal Business Services, Tulare County Office of Education, 6200 South Mooney Blvd., Visalia, CA 93277.

**TULARE COUNTY OFFICE OF EDUCATION  
STATEMENT OF NET POSITION  
JUNE 30, 2023**

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	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 95,114,664
Accounts receivable	73,203,183
Inventory	94,762
Prepaid expenses	131,162
Lease receivable	200,606
Capital assets:	
Capital assets, not depreciated	8,939,182
Capital assets, net of accumulated depreciation	82,901,973
Lease assets, net of accumulated amortization	3,968,143
<b>Total Assets</b>	<u>264,553,675</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	58,310,207
Deferred outflows related to OPEB	11,887,727
Deferred amount on refunding	1,124,027
<b>Total Deferred Outflows of Resources</b>	<u>71,321,961</u>
<b>LIABILITIES</b>	
Deficit cash	120,229
Accrued liabilities	71,726,378
Unearned revenue	7,852,355
Long-term liabilities, current portion	2,521,517
Long-term liabilities, non-current portion	187,551,240
<b>Total Liabilities</b>	<u>269,771,719</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	8,113,785
Deferred inflows related to OPEB	6,365,269
Deferred inflows related to leases	200,606
<b>Total Deferred Inflows of Resources</b>	<u>14,679,660</u>
<b>NET POSITION</b>	
Net investment in capital assets	58,388,519
Restricted:	
Educational programs	52,162,545
Food service	6,110
Unrestricted	(59,132,917)
<b>Total Net Position</b>	<u>\$ 51,424,257</u>

The accompanying notes are an integral part of these financial statements.

**TULARE COUNTY OFFICE OF EDUCATION  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

Function/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
<b>GOVERNMENTAL ACTIVITIES</b>				
Instruction	\$ 65,566,457	\$ 11,150,568	\$ 59,324,392	\$ 4,908,503
Instruction-related services				
Instructional supervision and administration	32,165,092	2,176,974	21,843,971	(8,144,147)
Instructional library, media, and technology	1,894,407	60,384	396,171	(1,437,852)
School site administration	10,463,757	662,928	7,548,812	(2,252,017)
Pupil services				
Home-to-school transportation	7,233,546	838,476	5,173,794	(1,221,276)
Food services	3,012,846	43,069	2,411,971	(557,806)
All other pupil services	41,156,102	5,082,135	32,054,511	(4,019,456)
General administration				
Centralized data processing	3,984,364	-	-	(3,984,364)
All other general administration	13,642,364	879,661	9,028,097	(3,734,606)
Plant services	11,020,019	674,313	6,792,836	(3,552,870)
Ancillary services	20,715,955	1,027,520	17,039,445	(2,648,990)
Community services	28,086,598	160,149	28,755,128	828,679
Interest on long-term debt	890,904	-	-	(890,904)
Other outgo	71,368,768	5,704,595	56,086,672	(9,577,501)
<b>Total Governmental Activities</b>	<b>\$ 311,201,179</b>	<b>\$ 28,460,772</b>	<b>\$ 246,455,800</b>	<b>(36,284,607)</b>
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				11,236,976
Property taxes, levied for other specific purposes				322,699
Federal and state aid not restricted for specific purposes				33,808,135
Interest and investment earnings				1,852,246
Interagency revenues				1,615,119
Miscellaneous				6,448,762
<b>Subtotal, General Revenue</b>				<b>55,283,937</b>
<b>CHANGE IN NET POSITION</b>				<b>18,999,330</b>
<b>Net Position - Beginning</b>				<b>32,424,927</b>
<b>Net Position - Ending</b>				<b>\$ 51,424,257</b>

The accompanying notes are an integral part of these financial statements.

**TULARE COUNTY OFFICE OF EDUCATION  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2023**

	County School Service Fund	Special Education Pass-Through Fund	Child Development Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 72,285,659	\$ 13,824,595	\$ 4,917,112	\$ 4,087,298	\$ 95,114,664
Accounts receivable	30,632,709	37,059,048	5,275,904	235,522	73,203,183
Stores inventory	21,209	-	66,490	7,063	94,762
Prepaid expenditures	79,949	-	51,213	-	131,162
Lease receivable	200,606	-	-	-	200,606
<b>Total Assets</b>	<b>\$ 103,220,132</b>	<b>\$ 50,883,643</b>	<b>\$ 10,310,719</b>	<b>\$ 4,329,883</b>	<b>\$ 168,744,377</b>
<b>LIABILITIES</b>					
Deficit cash	\$ -	\$ -	\$ -	\$ 120,229	\$ 120,229
Accrued liabilities	15,728,415	51,345,597	4,004,675	179,632	71,258,319
Unearned revenue	5,736,569	-	2,101,421	14,365	7,852,355
<b>Total Liabilities</b>	<b>21,464,984</b>	<b>51,345,597</b>	<b>6,106,096</b>	<b>314,226</b>	<b>79,230,903</b>
<b>DEFERRED INFLOWS</b>					
Deferred inflows related to leases	200,606	-	-	-	200,606
<b>Total Deferred Inflows</b>	<b>200,606</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,606</b>
<b>FUND BALANCES</b>					
Nonspendable	106,158	-	117,703	7,063	230,924
Restricted	44,063,044	10,097	4,086,920	4,008,594	52,168,655
Unassigned	37,385,340	(472,051)	-	-	36,913,289
<b>Total Fund Balances and Fund Balances</b>	<b>81,554,542</b>	<b>(461,954)</b>	<b>4,204,623</b>	<b>4,015,657</b>	<b>89,312,868</b>
<b>\$ 103,220,132</b>	<b>\$ 50,883,643</b>	<b>\$ 10,310,719</b>	<b>\$ 4,329,883</b>	<b>\$ 168,744,377</b>	

The accompanying notes are an integral part of these financial statements.



**TULARE COUNTY OFFICE OF EDUCATION  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET  
POSITION  
JUNE 30, 2023**

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**Total Fund Balance - Governmental Funds** \$ 89,312,868

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets, lease assets, accumulated depreciation and accumulated amortization:

Capital assets	\$ 140,815,544	
Lease assets	6,157,760	
Accumulated depreciation	(48,974,389)	
Accumulated amortization (lease assets)	<u>(2,189,617)</u>	95,809,298

Deferred amount on refunding:

In governmental funds, the net effect of refunding bonds is recognized when debt is issued, whereas this amount is deferred and amortized in the government-wide financial statements:

1,124,027

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturing interest owing at the end of the period was:

(468,059)

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Total certificates of participation	\$ 34,365,000	
Leases payable	4,179,806	
Compensated absences	1,575,091	
Net OPEB liability	13,757,999	
Net pension liability	<u>136,194,861</u>	(190,072,757)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources related to pensions	\$ 58,310,207	
Deferred inflows of resources related to pensions	<u>(8,113,785)</u>	50,196,422

Deferred outflows and inflows of resources relating to OPEB:

In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources related to OPEB	\$ 11,887,727	
Deferred inflows of resources related to OPEB	<u>(6,365,269)</u>	5,522,458

**Total Net Position - Governmental Activities** \$ 51,424,257

The accompanying notes are an integral part of these financial statements.

**TULARE COUNTY OFFICE OF EDUCATION  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2023**

	County School Service Fund	Special Education Pass-Through Fund	Child Development Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
LCFF sources	\$ 36,333,549	\$ -	\$ -	\$ 5,873,578	\$ 42,207,127
Federal sources	29,198,116	20,890,541	43,432,985	624,674	94,146,316
Other state sources	71,481,621	50,129,030	24,341,218	1,635,835	147,587,704
Other local sources	51,234,482	-	187,473	103,939	51,525,894
<b>Total Revenues</b>	<b>188,247,768</b>	<b>71,019,571</b>	<b>67,961,676</b>	<b>8,238,026</b>	<b>335,467,041</b>
<b>EXPENDITURES</b>					
Current					
Instruction	58,551,625	-	9,809,388	4,126,700	72,487,713
Instruction-related services					
Instructional supervision and administration	29,700,688	-	5,109,695	79,424	34,889,807
Instructional library, media, and technology	1,943,822	-	-	-	1,943,822
School site administration	7,904,122	-	2,058,280	1,221,023	11,183,425
Pupil services					
Home-to-school transportation	6,768,511	-	-	-	6,768,511
Food services	20,147	-	1,769,107	1,201,696	2,990,950
All other pupil services	29,538,849	-	13,437,065	578,453	43,554,367
General administration					
Centralized data processing	4,100,396	-	-	-	4,100,396
All other general administration	7,820,172	-	3,724,614	57,237	11,602,023
Plant services	6,625,169	-	3,781,140	674,846	11,081,155
Facilities acquisition and construction	1,223,830	-	365,747	66,745	1,656,322
Ancillary services	20,408,278	-	-	-	20,408,278
Community services	1,013,278	-	27,088,741	-	28,102,019
Transfers to other agencies	-	71,196,516	-	167,752	71,364,268
Debt service					
Principal	3,887,359	-	-	-	3,887,359
Interest and other	1,170,701	-	-	-	1,170,701
<b>Total Expenditures</b>	<b>180,676,947</b>	<b>71,196,516</b>	<b>67,143,777</b>	<b>8,173,876</b>	<b>327,191,116</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>7,570,821</b>	<b>(176,945)</b>	<b>817,899</b>	<b>64,150</b>	<b>8,275,925</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	29,603	-	-	743,425	773,028
Transfers out	(446,172)	-	-	(326,856)	(773,028)
<b>Net Financing Sources (Uses)</b>	<b>(416,569)</b>	<b>-</b>	<b>-</b>	<b>416,569</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>7,154,252</b>	<b>(176,945)</b>	<b>817,899</b>	<b>480,719</b>	<b>8,275,925</b>
<b>Fund Balance - Beginning</b>	<b>74,400,290</b>	<b>(285,009)</b>	<b>3,386,724</b>	<b>3,534,938</b>	<b>81,036,943</b>
<b>Fund Balance - Ending</b>	<b>\$ 81,554,542</b>	<b>\$ (461,954)</b>	<b>\$ 4,204,623</b>	<b>\$ 4,015,657</b>	<b>\$ 89,312,868</b>

The accompanying notes are an integral part of these financial statements.

**TULARE COUNTY OFFICE OF EDUCATION  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

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**Net Change in Fund Balances - Governmental Funds** \$ 8,275,925

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets and lease assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets and lease assets are allocated over their estimated useful lives as depreciation expense and amortization expense, respectively. The difference between capital outlay expenditures and depreciation expense and amortization expense for the period is:

Expenditures for capital outlay:	\$	2,313,224	
Depreciation expense:		(3,455,528)	
Amortization expense:		(1,114,782)	(2,257,086)

Debt service:

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

3,887,359

Deferred amounts on refunding:

In governmental funds, deferred amounts on refunding are recognized in the period they are incurred. In the government-wide statements, the deferred amounts on refunding are amortized over the life of the debt. The net effect of the deferred amounts on refunding during the period was:

(66,119)

Gain or loss from the disposal of capital assets:

In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:

(2,012,613)

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:

341,416

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

250,066

(continued on the following page)

**TULARE COUNTY OFFICE OF EDUCATION  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES, continued  
 FOR THE YEAR ENDED JUNE 30, 2023**

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Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:

607,937

Pensions:

In governmental funds, pension costs are recognized when employer contributions are made. In the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was:

9,972,445

**Change in Net Position of Governmental Activities**

\$ 18,999,330

**TULARE COUNTY OFFICE OF EDUCATION  
 FIDUCIARY FUNDS  
 STATEMENT OF NET POSITION  
 JUNE 30, 2023**

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	<u>Custodial Funds</u>	
	<u>Schools Payroll Withholding Fund</u>	<u>Check Clearing Fund JP Morgan</u>
<b>ASSETS</b>		
Cash and investments	\$ 15,242,456	\$ 40,068,555
<b>Total Assets</b>	<u>15,242,456</u>	<u>40,068,555</u>
<b>LIABILITIES</b>		
Due to other agencies	15,242,456	40,068,555
<b>Total Liabilities</b>	<u>15,242,456</u>	<u>40,068,555</u>
<b>NET POSITION</b>		
Unrestricted	-	-
<b>Total Net Position</b>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

**TULARE COUNTY OFFICE OF EDUCATION  
 FIDUCIARY FUNDS  
 STATEMENT OF CHANGES IN NET POSITION  
 FOR THE YEAR ENDED JUNE 30, 2023**

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	<b>Custodial Funds</b>	
	<b>Schools Payroll Withholding Fund</b>	<b>Check Clearing Fund JP Morgan</b>
<b>ADDITIONS</b>		
Payroll and checks collected for other agencies	\$ 2,248,910	\$ 18,554,209
<b>Total Additions</b>	<u>2,248,910</u>	<u>18,554,209</u>
<b>DEDUCTIONS</b>		
Payroll and checks paid to other agencies	2,248,910	18,554,209
<b>Total Deductions</b>	<u>2,248,910</u>	<u>18,554,209</u>
<b>CHANGE IN NET POSITION</b>	-	-
<b>Net Position - Beginning</b>	-	-
<b>Net Position - Ending</b>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The Tulare County Office of Education (the “County Office of Education”) 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 County Office of Education conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The County Office of Education operates under a locally elected Board form of government and provides educational services to grades K-12 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the County Office of Education consists of all funds, departments and agencies that are not legally separate from the County Office of Education. For the County Office of Education, this includes general operations and student-related activities.

La Sierra High School and University Preparatory High School (Charter Schools) are California Public Schools chartered by the County Office. The financial activities of the Charter Schools have been included in these financial statements.

**B. Component Units**

Component units are legally separate organizations for which the County Office of Education is financially accountable. Component units may also include organizations that are fiscally dependent on the County Office of Education in that the County Office of Education approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the County Office of Education is not financially accountable but the nature and significance of the organization’s relationship with the County Office of Education is such that exclusion would cause the County Office of Education’s financial statements to be misleading or incomplete. The County Office of Education has no such component units.

**C. Basis of Presentation**

**Government-Wide Statements.** The statement of net position and the statement of activities display information about the primary government (the County Office of Education). These statements 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 revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the County Office of Education’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the County Office of Education.

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Basis of Presentation (continued)**

**Fund Financial Statements.** The fund financial statements provide information about the County Office of Education's funds, including its fiduciary funds. Separate statements for each fund category are presented. 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.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the County Office of Education that cannot be used to support the County Office of Education's own programs.

**Major Governmental Funds**

**County School Service Fund:** The County School Service Fund is the main operating fund of the County Office of Education. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the County Office of Education's activities are reported in the County School Service Fund unless there is a compelling reason to account for an activity in another fund. A County Office of Education may have only one County School Service Fund.

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

**Child Development Fund:** This fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the County Office of Education for, or from the operation of, child development services covered under the Child Care and Development Services Act (Education Code Section 8200 et seq.) shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (*Education Code Section 8328*).

**Non-Major Governmental Funds**

**Special Revenue 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 County Office of Education maintains the following special revenue funds:

**Charter Schools Fund:** This fund may be used by authorizing County Offices of Education to account separately for the activities of County Office of Education-operated charter schools that would otherwise be reported in the authorizing County Office of Education's county school service fund.



TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Non-Major Governmental Funds (continued)

**Special Revenue Funds (continued):**

**Cafeteria Fund:** This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections 38090–38093*). The Cafeteria Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the County Office's food service program (*Education Code Sections 38091 and 38100*).

**Forest Reserve Fund:** This fund exists to account separately for federal forest reserve funds received by offices of county superintendents for distribution to school County Offices of Education (*Education Code Section 2300; Government Code Section 29484*).

**Foundation Special Revenue Fund:** This fund is used to account for resources received from gifts or bequests pursuant to *Education Code Section 41031* under which both earnings and principal may be used for purposes that support the County Office's own programs and where there is a formal trust agreement with the donor.

**Fiduciary Funds**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

**Schools Payroll Withholding Fund:** This fund exists primarily to account separately for amounts collected from employees for federal taxes, state taxes, transfers to credit unions, and other contributions.

**Check Clearing Fund JP Morgan.** This fund exists primarily to account separately for amounts collected from employees and transfers to credit unions.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Basis of Accounting – Measurement Focus**

**Government-Wide and Fiduciary Fund Financial Statements**

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and fiduciary fund financial statements are 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.

Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

**Governmental Funds**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

**Revenues – Exchange and Non-Exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, “available” means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California County Offices of Education and so as not to distort normal revenue patterns, with specific respect to reimbursements grants and corrections to State-aid apportionments, the California Department of Education has defined available for County Office of Education as collectible within one year.

Non-exchange transactions, in which the County Office of Education receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the County Office of Education must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the County Office of Education on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Basis of Accounting – Measurement Focus (continued)**

**Unearned Revenue**

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the County Office of Education prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County Office of Education has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

**Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the County Office of Education's policy to use restricted resources first, then unrestricted resources as they are needed.

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position**

**Cash and Cash Equivalents**

The County Office of Education's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

**Investments**

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

**Leases Receivables**

Leases receivables are measured at the present value of lease payments expected to be received during the lease term, reduced by any provision for estimated uncollectable amounts. An associated deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable, plus any prepayments at the beginning of the lease. The deferred inflow is amortized on using the effective interest method over the term of the lease.

**Inventories**

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time the individual inventory items are requisitioned. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Capital Assets**

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The County Office of Education maintains a capitalization threshold of \$15,000 for Building and Improvement Items. A threshold of \$5,000 is used for all other categories. The County Office of Education does not own any infrastructure as defined in GASB Statement No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not capitalized. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets.

Included in capital assets are right to use lease assets as a result of implementing GASB Statement No. 87. The right to use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, plus ancillary charges necessary to place the lease into service. The right to use lease assets are amortized on a straight-line basis over the life of the related lease.

Depreciation is computed using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Land	N/A
Buildings	50 years
Portable Structures	25 years
Building Improvements	25 years
Land Improvements	20 years
HVAC Systems	20 years
Roofing	20 years
Outdoor Equipment	20 years
Furniture and Accessories	20 years
Machinery and Tools	15 years
Kitchen/Appliance/Custodial Equipment	15 years
Science and Engineering Equipment	10 years
Hospital Equipment	10 years
Business Machines	10 years
Communication Equipment	10 years
Audio Visual Equipment	10 years
Athletic Equipment	10 years
Licensed Vehicles	8 years
Computer Equipment	5 years
Computer Software	5 years

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

**Compensated Absences**

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resource. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

Accumulated sick leave benefits are not recognized as liabilities of the County Office of Education. The County Office of Education's policy is to record sick leave as an operating expense in the period taken because such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

**Postemployment Benefits Other Than Pensions (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2023
Measurement Period	July 1, 2021, to June 30, 2023

Gains and losses related to changes in net OPEB liability are recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

**Deferred Issuance Costs, Premiums, and Discounts**

In the government-wide financial statements, long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

**Deferred Outflows/Deferred Inflows of Resources**

In addition to assets, the County Office of Education will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the County Office of Education will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

**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 defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the County Office of Education is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

*Nonspendable* - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

*Restricted* - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

*Committed* - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

*Assigned* - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

*Unassigned* - In the County School Service Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the County School Service Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The County Office of Education applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**F. Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

**G. Estimates**

The preparation of the 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 amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**H. Budgetary Data**

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The County Office of Education governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For purposes of the budget, on-behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

**I. Property Tax**

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the County Office of Education. Local property tax revenues are recorded when received.



**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. New Accounting Pronouncements**

**GASB Statement No. 91** – In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. This standard's primary objectives are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after December 15, 2021. The County Office of Education has fully implemented this Statement as of June 30, 2023.

**GASB Statement No. 96** – In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments. This statement defines a SBITA; establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The statement is effective for periods beginning after June 15, 2022. The County Office of Education has fully implemented this Statement as of June 30, 2023.

**GASB Statement No. 99** – In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The statement addresses various practice issues, including: (a) clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives, (b) disclosures related to nonmonetary transactions; clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements, (c) terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and (d) terminology used in Statement 53 to refer to resource flows statements. A portion of this statement was effective upon issuance, while the remaining portions of this statement were effective for periods beginning after June 15, 2022 and for periods beginning after June 15, 2023. The County Office of Education has implemented the requirements that were effective upon issuance but has not yet determined the impact on the financial statements for the requirements of this statement that are not yet effective.

**GASB Statement No. 100** – In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections* – an amendment of GASB Statement No. 62. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement is effective for periods beginning after June 15, 2023. The County Office of Education has not yet determined the impact on the financial statements.

**GASB Statement No. 101** – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for periods beginning after December 15, 2023. The County Office of Education has not yet determined the impact on the financial statements.

**TULARE COUNTY OFFICE OF EDUCATION  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2023**

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**NOTE 2 – CASH AND INVESTMENTS**

**A. Summary of Cash and Investments**

	<b>Governmental Activities</b>	<b>Fiduciary Funds</b>
Investment in county treasury*	\$ 98,301,354	\$ 55,311,011
Fair value adjustment	(3,245,746)	-
Cash in revolving fund	5,000	-
Investments (VALIC)	54,056	-
<b>Total</b>	<b>\$ 95,114,664</b>	<b>\$ 55,311,011</b>

\*does not include deficit cash of \$120,229

**B. Policies and Practices**

The County Office of Education is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

**Investment in County Treasury** – The County Office of Education maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The Tulare County Treasurer’s pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County’s investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the County Office of Education’s investment in the pool is based upon the County Office of Education’s pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

**Investments** – The County Office of Education maintains an investment with Variable Annuity Life Insurance Company (VALIC) for the Deferred Compensation Plan.

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

**C. General Authorizations**

Except for investments by trustees of debt proceeds, the authority to invest County Office of Education funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Banker’s Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

**D. 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. The County Office of Education manages its exposure to interest rate risk by investing in the County Treasury. The County Office of Education maintains a pooled investment with the County Treasury with a fair value of approximately \$95,055,608 in governmental activities. The County Office of Education also maintains a pooled investment with the County Treasury with a fair value of \$55,311,011 in fiduciary activities. The average weighted maturity for this pool is 672 days.

**E. Credit Risk**

Credit risk is the risk that the 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. Investments in the County Treasury are not required to be rated.

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

**F. Custodial Credit Risk – Deposits**

This is the risk that in the event of a bank failure, the County Office of Education's deposits may not be returned to it. The County Office of Education does not have a policy for custodial credit risk for deposits. However, 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. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2023, the County Office of Education's bank balance was not exposed to custodial credit risk.

**G. Fair Value**

The County Office of Education (COE) 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 COE's own data. The COE should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the COE are not available to other market participants.

Uncategorized - Investments in the Tulare County Treasury Investment Pool are not measured using the input levels above because the COE's 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 County Office of Education's fair value measurements at June 30, 2023 were as follows:

	<b><u>Uncategorized</u></b>
Investment in county treasury	<u>\$ 150,366,619</u>
<b>Total</b>	<b><u>\$ 150,366,619</u></b>

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 3 – RECEIVABLES**

**A. Accounts Receivable**

Accounts receivable at June 30, 2023 consisted of the following:

	County School Service Fund	Special Education Pass-Through Fund	Child Development Fund	Non-Major Governmental Funds	Governmental Activities
Federal Government					
Categorical aid	\$ 16,516,264	\$ 37,059,048	\$ 2,906,913	\$ 133,222	\$ 56,615,447
State Government					
Categorical aid	5,437,966	-	1,720,930	49,201	7,208,097
Lottery	-	-	-	28,099	28,099
Local Government					
Other local sources	8,678,479	-	648,061	25,000	9,351,540
<b>Total</b>	<b>\$ 30,632,709</b>	<b>\$ 37,059,048</b>	<b>\$ 5,275,904</b>	<b>\$ 235,522</b>	<b>\$ 73,203,183</b>

**B. Leases Receivable**

At June 30, 2023, the financial statements include GASB Statement No. 87 *Leases*. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On July 1, 2021, Tulare County Office of Education entered into a 71-month lease as Lessor for the use of 1730 West Walnut Avenue. An initial lease receivable was recorded in the amount of \$297,026. As of June 30, 2023, the value of the lease receivable is \$200,606. The lessee is required to make monthly fixed payments of \$4,071. The lease has an interest rate of 0.6370%. The value of the deferred inflow of resources as of June 30, 2023 was \$200,606, and Tulare County Office of Education, CA recognized lease revenue of \$50,202 during the fiscal year. The lessee has 1 extension option(s), each for 36 months.

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2023 was as follows:

	Balance July 01, 2022	Additions	Deletions	Balance June 30, 2023
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 8,774,405	\$ -	\$ -	\$ 8,774,405
Construction in progress	197,063	29,014	61,300	164,777
Total capital assets not being depreciated	8,971,468	29,014	61,300	8,939,182
Capital assets being depreciated				
Land improvements	3,244,268	350,780	-	3,595,048
Buildings & improvements	118,337,708	1,107,962	-	119,445,670
Furniture & equipment	8,264,663	570,981	-	8,835,644
Total capital assets being depreciated	129,846,639	2,029,723	-	131,876,362
Less: Accumulated depreciation				
Land improvements	2,548,227	77,936	-	2,626,163
Buildings & improvements	38,135,307	2,759,577	-	40,894,884
Furniture & equipment	4,835,327	618,015	-	5,453,342
Total accumulated depreciation	45,518,861	3,455,528	-	48,974,389
Total capital assets being depreciated, net	84,327,778	(1,425,805)	-	82,901,973
Lease assets being amortized				
Buildings & improvements	7,272,345	-	2,012,613	5,259,732
Furniture & equipment	582,241	315,787	-	898,028
Total lease assets being amortized	7,854,586	315,787	2,012,613	6,157,760
Less: Accumulated amortization for lease assets				
Buildings & improvements	927,063	917,696	-	1,844,759
Furniture & equipment	147,772	197,086	-	344,858
Total accumulated amortization for lease assets	1,074,835	1,114,782	-	2,189,617
Total lease assets being amortized, net	6,779,751	(798,995)	2,012,613	3,968,143
<b>Governmental Activities</b>				
<b>Capital Assets, net</b>	<b>\$ 100,078,997</b>	<b>\$ (2,195,786)</b>	<b>\$ 2,073,913</b>	<b>\$ 95,809,298</b>

Depreciation and amortization expense was allocated to the following governmental functions as follows:

Instruction	\$ 1,354,865
Instructional supervision and administration	645,689
Instructional library, media, and technology	27,216
School site administration	68,773
Home-to-school transportation	465,035
Food services	105,377
All other pupil services	90,631
Centralized data processing	64,451
All other general administration	840,929
Plant services	307,004
Ancillary services	600,340
<b>Total</b>	<b>\$ 4,570,310</b>

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

**NOTE 5 – INTERFUND TRANSACTIONS**

**Operating Transfers**

Interfund transfers for the year ended June 30, 2023 consisted of the following:

Interfund Transfers Out	Interfund Transfers In		
	County School Service Fund	Non-Major Governmental Funds	Total
County School Service Fund	\$ -	\$ 446,172	\$ 446,172
Non-Major Governmental Funds	29,603	297,253	326,856
<b>Total</b>	<b>\$ 29,603</b>	<b>\$ 743,425</b>	<b>\$ 773,028</b>

County School Service Fund transfer to the Charter Schools Fund for expenses.	\$ 4,528
County School Service Fund transfer to the Cafeteria Fund for expenses.	441,644
Forest Reserve Fund transfer to the County School Service Fund for expenses.	29,603
Charter School Fund transfer to the Cafeteria Fund for expenses.	297,253
<b>Total</b>	<b>\$ 773,028</b>

**NOTE 6 – ACCRUED LIABILITIES**

Accrued liabilities at June 30, 2023 consisted of the following:

	County School Service Fund	Special Education Pass-Through Fund	Child Development Fund	Non-Major Governmental Funds	County-Wide	Governmental Activities
Payroll	\$ 1,840,970	\$ -	\$ 88,448	\$ 22,282	\$ -	\$ 1,951,700
Vendors payable	13,638,747	51,345,597	3,916,227	116,692	-	69,017,263
Unmatured interest	-	-	-	-	468,059	468,059
Due to grantor government	248,698	-	-	40,658	-	289,356
<b>Total</b>	<b>\$ 15,728,415</b>	<b>\$ 51,345,597</b>	<b>\$ 4,004,675</b>	<b>\$ 179,632</b>	<b>\$ 468,059</b>	<b>\$ 71,726,378</b>

**NOTE 7 – UNEARNED REVENUE**

Unearned revenue at June 30, 2023 consisted of the following:

	County School Service Fund	Child Development Fund	Non-Major Governmental Funds	Governmental Activities
Federal sources	\$ 880,523	\$ 516,181	\$ -	\$ 1,396,704
State categorical sources	2,322,695	1,585,240	14,365	3,922,300
Local sources	2,533,351	-	-	2,533,351
<b>Total</b>	<b>\$ 5,736,569</b>	<b>\$ 2,101,421</b>	<b>\$ 14,365</b>	<b>\$ 7,852,355</b>

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

**NOTE 8 – LONG-TERM LIABILITIES**

A schedule of changes in long-term debt for the year ended June 30, 2023 consisted of the following:

	Balance July 01, 2022	Additions	Deductions	Balance June 30, 2023	Balance Due In One Year
<b>Governmental Activities</b>					
Certificates of participation	\$ 35,600,000	\$ -	\$ 1,235,000	\$ 34,365,000	\$ 1,285,000
Leases payable	6,832,165		2,652,359	4,179,806	1,236,517
Compensated absences	1,825,157	-	250,066	1,575,091	-
Net OPEB liability	22,588,922	-	8,830,923	13,757,999	-
Net pension liability	84,219,608	51,975,253	-	136,194,861	-
<b>Total</b>	<b>\$ 151,065,852</b>	<b>\$ 51,975,253</b>	<b>\$ 12,968,348</b>	<b>\$ 190,072,757</b>	<b>\$ 2,521,517</b>

- Payments on the certificates of participation are made in the County School Service Fund.
- Payments for leases payable are made in the County School Service Fund.
- Payments for compensated absences are typically liquidated in the County School Service Fund and the other major governmental funds.

**A. Compensated Absences**

Total unpaid employee compensated absences as of June 30, 2023 amounted to \$1,575,091. This amount is included as part of long-term liabilities in the government-wide financial statements.

**B. Certificates of Participation**

On September 12, 2013, the County Office Education issued \$39,000,000 in certificates of participation to build facilities. On November 27, 2019 the County Office of Education issued \$35,595,000 in 2019 Refunding Certificates of Participation (COP) to partially refund the 2013 COPs. The net proceeds received for the 2019 Refunding COPs were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the 2013 COPs that were advance refunded. As a result, the refunded COPs are considered to be defeased, and the related liability for the COPs has been removed from the County Office of Education’s financial statements. Amounts paid to the refunded debt escrow agent in excess of the outstanding debt at the time of payment are recorded as deferred charges on refunding on the statement of net position and are amortized as an expense over the life of the COP This refunding reduced total debt service payments by \$2,280,843 and resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$2,283,418.

The annual requirements to amortize the certificates of participation outstanding at June 30, 2023 are as follows:

Year Ended June 30,	Principal	Interest	Total
2024	\$ 1,285,000	\$ 1,123,222	\$ 2,408,222
2025	1,310,000	1,093,513	2,403,513
2026	1,340,000	1,060,593	2,400,593
2027	1,375,000	1,025,578	2,400,578
2028	1,415,000	988,275	2,403,275
2029 - 2033	7,735,000	4,285,662	12,020,662
2034 - 2038	9,090,000	2,925,923	12,015,923
2039 - 2043	10,815,000	1,209,208	12,024,208
<b>Total</b>	<b>\$ 34,365,000</b>	<b>\$ 13,711,974</b>	<b>\$ 48,076,974</b>



**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

**NOTE 8 – LONG-TERM LIABILITIES (continued)**

**C. Net Pension Liability**

The County Office of Education’s beginning net pension liability was \$84,219,608 and increased by \$51,975,253 during the year ended June 30, 2023. The ending net pension liability at June 30, 2023 was \$136,194,861. See Note 11 for additional information regarding the net pension liability.

**D. Other Postemployment Benefits**

The County Office of Education’s beginning net OPEB liability was \$22,588,922 and decreased by \$8,830,923 during the year ended June 30, 2023. The ending net OPEB liability at June 30, 2023 was \$13,757,999. See Note 10 for additional information regarding the net OPEB liability.

**E. Leases Payable**

For the year ended June 30, 2023, the financial statements include GASB Statement No. 87, *Leases*. The primary objective of this statement is to enhance the relevance and consistency of information about governments’ leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below:

Description	Term	Interest	Fixed Payments	Lease Liability	Lease Asset	Accumulated Amortization
Buildings						
1730 West Walnut Avenue	60 months	0.0000%	13,832	\$ 907,829	\$ 1,045,781	\$ 156,867
1830 S. Central Street	67 months	0.6370%	4,556	215,918	324,981	116,411
212 "A" Street	36 months	0.2850%	1,200	14,378	43,021	28,681
27 Oak Street	60 months	0.5270%	950	39,280	63,357	25,343
400 W Caldwell Avenue	49 months	0.4170%	2,763	73,901	140,255	68,696
41855 Rd. 128	84 months	0.7510%	850	50,039	69,578	19,879
8200-8228 West Doe Ave	97 months	0.8690%	3,604	301,128	385,610	95,409
8232 W Doe Ave	120 months	1.0400%	5,280	486,165	602,040	120,408
Almond & O Streets	120 months	1.0400%	1,200	9,166	11,342	2,268
Early Childhood Education	60 months	0.5270%	1,500	17,847	29,628	11,851
1750 W. Walnut Ave - Visalia	120 months	1.0850%	8,415	442,627	553,284	117,977
76 N. 'D' Street Suite C	60 months	0.7510%	3,600	194,615	222,363	33,354
629 N. Main St	24 months	0.1650%	850	10,790	21,516	10,758
Manuel F. Hernandez Community Center	24 months	4.3000%	4,758	18,529	36,673	18,337
355 E. Saginaw, Dinuba	36 months	0.0000%	7,214	28,741	85,815	57,210
6500 S. Mooney Blvd Suite D	36 months	0.0000%	15,000	456,000	561,000	124,667
1735 E. Houston Avenue	60 months	0.8690%	23,094	215,457	755,032	641,778
561 South Pinkham	61 months	0.9810%	1,700	44,308	82,495	48,685
15900 Ave 322	48 months	0.7510%	3,300	26,178	52,064	26,032
2645 N. Conyer	60 months	0.0000%	9,370	55,645	126,463	88,524
155 K Street #B	36 months	0.1980%	1,272	16,010	47,435	31,623
			<b>Total</b>	<b>3,624,554</b>	<b>5,259,732</b>	<b>1,844,759</b>

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

**NOTE 8 – LONG-TERM LIABILITIES (continued)**

**E. Leases Payable (continued)**

Description	Term	Interest	Fixed Payments	Lease Liability	Lease Asset	Accumulated Amortization
Equipment						
190021 - Kyocera Multifunction Printer	27 months	0.1980%	98	294	2,639	2,303
190024 - Ricoh Multifunction Printer	26 months	0.1980%	320	640	8,302	7,509
200002 - Xerox Multifunction Printer	35 months	0.2850%	357	3,922	12,446	8,510
200004 - Canon Multifunction Printer	35 months	0.2850%	226	2,482	7,877	5,346
200010 - Lanier Multifunction Printer	36 months	0.2850%	2,678	1,372	4,106	2,678
200020 - Pitney Bowes - Postage Meter	46 months	0.4170%	2,079	14,435	30,819	15,861
210037 - Kyocera Multifunction A4 Printer	27 months	0.1980%	1,774	197	1,774	1,546
220011 - Multifunction Copier	60 months	0.5270%	216	7,712	12,792	5,117
220012 - Multifunctional Printer	60 months	0.5270%	158	5,630	9,338	3,735
220013 - Multifunction Printer	60 months	0.5270%	199	7,088	11,756	4,703
220014 - Multifunction Printer	60 months	0.5270%	178	6,339	10,514	4,206
220021 - Ricoh Multifunction Printer	60 months	0.5270%	175	6,421	10,490	3,969
220022 - Ricoh Laser Multifunction Printer	60 months	0.5270%	195	6,945	11,645	4,561
220023 - Ricoh Multifunction Printer	60 months	0.5270%	412	15,116	24,525	9,142
220024 - Ricoh Multifunction Printer	55 months	0.5270%	5,998	184,644	326,012	142,088
220027 - Multifunction Printer	62 months	1.9770%	160	7,379	9,709	2,205
220028 - Xerox Color Printer	60 months	0.5820%	568	23,069	33,621	10,348
230005 - Xerox Versant 280 Press & EX-I Integrated PS	60 months	0.1650%	1,514	72,432	90,478	18,096
230007 Canon DX C5850	60 months	0.1650%	276	13,752	16,767	3,072
230008 - Ricoh IMC400F	60 months	0.5270%	83	5,795	6,325	500
230009 - Ricoh IMC 6000	36 months	0.6710%	36	9,520	14,240	4,747
230012 - Ricoh IMC6500	60 months	0.6710%	382	18,435	22,517	4,128
230029 - Lanier IM5000	63 months	0.1650%	158	8,657	9,912	1,259
230031 - Canon DX C3826 & DX 6780	60 months	0.1650%	489	24,860	28,744	4,312
230034 - Canon Image Runner Advance DX C5870i	60 months	0.1650%	398	20,642	23,409	3,121
230035 Prime link C9065XLS & INTEGEFI	60 months	0.1650%	590	29,983	34,078	5,009
230036 - Ricoh IMC 6000	36 months	0.5879%	442	12,277	15,321	3,405
230037 - Xerox Copier XC70	18 months	0.5879%	170	2,034	2,877	959
230038 - Kyocera M6635cidn	63 months	0.5879%	71	4,122	4,397	347
220031 Canon DX 6870i	60 months	0.0000%	348	16,704	20,880	4,176
180451 - Toshiba B/W Copiers	30 months	0.1980%	3,000	5,996	28,961	23,169
210067 - Lanier MPC6503	60 months	0.0000%	402	10,060	24,143	14,084
200015 - Ricoh IM C45000	60 months	0.0000%	204	2,442	12,211	9,768
180015 - Booklet maker	28 months	0.1980%	230	920	6,425	5,430
200016 HP Color LJ E75245	61 months	0.1569%	109	2,936	7,976	5,452
<b>Total</b>				<b>555,252</b>	<b>898,028</b>	<b>344,858</b>
<b>Grand Total</b>				<b>4,179,806</b>	<b>6,157,760</b>	<b>2,189,616</b>

Principal and interest requirements to maturity at June 30, 2023 are as follows:

Year Ended June 30,	Principal	Interest	Total
2024	\$ 1,236,517	\$ 24,380	\$ 1,260,897
2025	910,921	18,332	929,253
2026	655,922	14,217	670,139
2027	482,705	10,823	493,528
2028	254,122	8,033	262,155
2029 - 2032	639,619	11,018	650,637
<b>Total</b>	<b>\$ 4,179,806</b>	<b>\$ 86,803</b>	<b>\$ 4,266,609</b>

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

**NOTE 9 – FUND BALANCES**

Fund balances were composed of the following elements at June 30, 2023:

	County School Service Fund	Special Education Pass-Through Fund	Child Development Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable					
Revolving cash	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Stores inventory	21,209	-	66,490	7,063	94,762
Prepaid expenditures	79,949	-	51,213	-	131,162
Total non-spendable	<u>106,158</u>	<u>-</u>	<u>117,703</u>	<u>7,063</u>	<u>230,924</u>
Restricted					
Educational programs	44,063,044	10,097	4,086,920	4,002,484	52,162,545
Food service	-	-	-	6,110	6,110
Total restricted	<u>44,063,044</u>	<u>10,097</u>	<u>4,086,920</u>	<u>4,008,594</u>	<u>52,168,655</u>
Unassigned	37,385,340	(472,051)	-	-	36,913,289
<b>Total</b>	<u>\$ 81,554,542</u>	<u>\$ (461,954)</u>	<u>\$ 4,204,623</u>	<u>\$ 4,015,657</u>	<u>\$ 89,312,868</u>

The County Office of Education is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The County’s Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than two percent of County School Service Fund expenditures and other financing uses.

**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**A. Plan Description**

The Tulare County Office of Education’s defined benefit OPEB plan, Tulare County Office of Education Retiree Benefit Plan (the Plan) is described below. The Plan is a single-employer defined benefit plan administered by the County Office of Education. The County Office of Education maintains a program which pays part or all of the monthly medical insurance premiums on behalf of retired former employees, provided that the employee has satisfied certain requirements. These are all purchases on a pooled basis through the Self-Insured Schools of California (SISC). The County Office of Education participates in the Self-Insured Schools of California (SISC) GASB 45 Trust A. Trust A was established to provide governmental agencies in the state of California a mechanism for pre-funding Other Post-Employment Benefits (OPEB) liabilities. SISC issues a separate Financial Report and Schedules of Changes in Fiduciary Net Position by Employer that are prepared in accordance with accounting principles generally accepted in the United States of America. Copies of the Self-Insured Schools of California GASB 45 Trust A financial report may be obtained from the Self-Insured Schools of California – 2000 “K” Street, Bakersfield, CA 93303-1847.

**B. OPEB Plan Fiduciary Net Position**

Detailed information about the Plan’s fiduciary net position is available in the separately issued SISC III Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained by contacting the County Office of Education.

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB), (continued)**

**C. Benefits Provided**

The eligibility requirements and benefits provided by the Plan are as follow. The County Office of Education contributes toward post-retirement benefits for employees who retire after meeting certain age and service requirements. The Office pays 100% of medical, dental and vision premiums up to a certain age, except as otherwise described below:

- Classified employees hired prior to July 1, 2006 and retired at age fifty-five (55) with fifteen (15) years of service with Tulare County Office of Education or with twenty (20) years of service in the public school system in California receive benefits until age sixty-five (65).
- Classified employees hired after July 1, 2006 and retired at age fifty-five (55) with twenty (20) years of service with Tulare County Office of Education receive benefits until age sixty-five (65).
- Classified employees hired after July 1, 2016 and retired at age fifty-eight (58) with twenty (20) years of service with Tulare County Office of Education receive benefits until age sixty-five (65).
- Classified Management and confidential employees hired prior to July 1, 2006 and retired at age fifty-five (55) with fifteen (15) years of service with Tulare County Office of Education or twenty (20) years of service in the public school system in California receive benefits until age sixty-five (65).
- Classified Management and confidential employees hired prior to July 1, 2006 and retired at age fifty-eight (58) with a minimum of twenty-three (23) years in public education with eight (8) years of service with Tulare County Office of Education, upon reaching age sixty-five (65) may continue coverage until age seventy-five (75) by paying 50% of premiums.
- Classified Management and confidential employees hired after July 1, 2006 and retired at age fifty-five (55) with fifteen (15) years of service with Tulare County Office of Education receive benefits until age sixty-five (65).
- Certificated Management (except for childcare): who qualified for benefits while in active service and was hired on or prior to July 1, 2006 but retired prior to June 30, 2011 at age fifty-five (55) with at least fifteen (15) years of service with the Tulare County Office of Education, or with twenty (20) years of service in the public school system in California receive benefits until age 65.
- Certificated employees hired before July 1, 2006 and retired at age fifty-five (55) with fifteen (15) years of service with Tulare County Office of Education or with twenty (20) years of service in the public school system in California receive benefits until age sixty-five (65).
- Certificated employees hired before July 1, 2006 and retired at age sixty (60) with fifteen (15) years of service with Tulare County Office of Education or with twenty (20) years of service in the public school system in California receive benefits until age seventy (70).
- Certificated employees who qualified for benefits while in active service and was hired after July 1, 2008 and retired at age sixty (60) with twenty (20) years of service with Tulare County Office of Education receive benefits until age sixty-five (65).
- Certificated Management (except for childcare): who qualified for benefits while in active service and was hired on or prior to July 1, 2006 but retired prior to June 30, 2011 at age fifty-five (55) with at least fifteen (15) years of service with the Tulare County Office of Education, or with twenty (20) years of service in the public school system in California receive benefits until age 65.
- Certificated Management (except for childcare): who qualified for benefits while in active service and was hired on or prior to July 1, 2006 but retired prior to June 30, 2011 at age fifty-eight (58) with a minimum of twenty-three (23) years in public education with eight (8) years of service with Tulare County Office of Education, upon reaching age sixty-five (65) may continue coverage until age seventy-five (75) by paying 50% of premiums.

**TULARE COUNTY OFFICE OF EDUCATION  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2023**

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**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**C. Benefits Provided (continued)**

- Certificated Management (except for childcare): who qualified for benefits while in active service and was hired on or prior to July 1, 2006 but retired prior to June 30, 2011 at age fifty-five (55) with thirty (30) years of service with Tulare County Office of Education, upon reaching age sixty-five (65) may continue coverage until age seventy-five (75) by paying 50% of premiums.
- Certificated Management (except for childcare): who qualified for benefits while in active service and was hired on or prior to July 1, 2006 and retired on or after June 30, 2011 at age sixty (60) with twenty-three (23) years of service in the public school system in California and at least eight (8) of those years of service with Tulare County Office of Education receive benefits until age seventy (70).
- Certificated Management (except for childcare): who qualified for benefits while in active service and was hired on or prior to July 1, 2006 and retired on or after June 30, 2011 at age sixty (60) with thirty (30) years of service in the public school system in California and at least eight (8) of those years of service with Tulare County Office of Education, upon reaching age seventy (70) may continue coverage until age seventy-five (75) by paying 50% of premiums.
- Certificated Management (except for childcare): who qualified for benefits while in active service and was hired after July 1, 2006 and retired at age fifty-five (55) with fifteen (15) years of service with Tulare County Office of Education receive benefits until age 65.
- Childcare employees (including management) who retire at age sixty (60) with twenty (20) years of service with Tulare County Office of Education receive benefits until age sixty-five (65). 100% of premiums are paid and subject to an annual cap of \$13,875 (if hired before November 1, 1989) or \$13,395 (if hired after October 31, 1989).
- Childcare employees (including management) whose age plus years of service with Tulare County Office of Education equals 80 or greater and files for disability retirement with their retirement system will receive benefits until age 65.

Retirees may continue coverage after the end age by paying all required premiums.

**D. Contributions**

For the measurement period, the County Office of Education contributed \$4,248,692 to the Plan, \$2,048,692 of which was used for current premiums.

**E. Plan Membership**

Membership of the Plan consisted of the following:

	<b>Number of participants</b>
Inactive employees receiving benefits	85
Inactive employees entitled to but not receiving benefits*	-
Participating active employees	1,333
<b>Total number of participants**</b>	<b>1,418</b>

\*Information not provided

\*\*As of the June 30, 2023 valuation date

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**F. Net OPEB Liability**

The components of the net OPEB liability of the County Office of Education at June 30, 2023, were as follows:

Total OPEB liability	\$42,732,202
Plan fiduciary net position	<u>(28,974,203)</u>
<b>County Office of Education's net OPEB liability</b>	<b><u>\$ 13,757,999</u></b>
Plan fiduciary net position as a percentage of total OPEB liability	67.8%

**G. Investments**

**Investment Policy**

The County Office of Education is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

**Concentrations**

The Trust does not have investments in any single issuer that represent 5 percent or more of the Plan's fiduciary net position or total investments.

**Rate of Return**

For the year ended, June 30, 2023, the annual money-weighted rate of return on investments, net of investment expense, was 6.25 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

**H. Actuarial Assumptions and Other Inputs**

The total OPEB liability as of June 30, 2023 was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions and other inputs, applied to all periods included in the measurement.

**Economic assumptions:**

Inflation	2.50%
Salary increases	2.75%
Discount rate	6.25%
Healthcare cost trend rates	4.00%

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**H. Actuarial Assumptions and Other Inputs (continued)**

**Non-economic assumptions:**

*Mortality:*

Certificated	2020 CalSTRS Mortality
Classified	2021 CalPERS Mortality for Miscellaneous and Schools Employees

*Retirement rates:*

Certificated	Hired 2012 and earlier: 2020 CalSTRS 2.0%@60 rates Hired 2013 and later; 2020 CalSTRS 2.0%@62 rates
Classified	Hired 2012 and earlier: 2021 CalPERS 2.0%@55 Rates for Schools Employees Hired 2012 and earlier: 2021 CalPERS 2.0%@62 Rates for Schools Employees

The actuarial assumptions used in the June 30, 2021, valuation were based on a review of plan experience.

The discount rate was based was determined by SISC using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class.

The long-term expected rate of return on OPEB 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 investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2023 are summarized in the following table:

<b>Asset Class</b>	<b>% of Portfolio</b>	<b>Assumed Gross Return</b>
US Large Cap	40.000%	7.5450%
US Small Cap	20.000%	7.5450%
Long-Term Corporate Bonds	25.000%	5.0450%
Short-Term Corporate Bonds	10.000%	4.2500%
Short-Term Gov't Fixed	5.000%	3.0000%

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**I. Changes in Net OPEB Liability**

	<u>June 30, 2023</u>
<b>Total OPEB Liability</b>	
Service cost	\$ 1,729,769
Interest on total OPEB liability	2,910,425
Difference between expected and actual experience	(6,398,635)
Changes of assumptions	(186,927)
Benefits payments	(2,048,692)
Net change in total OPEB liability	(3,994,060)
Total OPEB liability - beginning	46,726,262
Total OPEB liability - ending (a)	<u>\$ 42,732,202</u>
 <b>Plan fiduciary net position</b>	
Contributions - employer	\$ 4,248,692
Net investment income	2,661,663
Benefit payments	(2,048,692)
Administrative expenses	(24,800)
Net change in plan fiduciary net position	4,836,863
Plan fiduciary net position - beginning	24,137,340
Plan fiduciary net position - ending (b)	<u>\$ 28,974,203</u>
 County Office of Education's net OPEB liability - ending (a) - (b)	<u>\$ 13,757,999</u>
 Plan fiduciary net position as a percentage of the total OPEB liability	67.80%
 Covered-employee payroll	\$ 88,684,616
 County Office of Education's net OPEB liability (asset) as a percentage of covered-employee payroll	15.51%

**J. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability of the Tulare County Office of Education, as well as what the County Office of Education's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	<b>1% Decrease</b>	<b>Valuation Discount Rate</b>	<b>1% Increase</b>
	<b>(5.25%)</b>	<b>(6.25%)</b>	<b>(7.25%)</b>
Net OPEB liability	\$ 17,897,283	\$ 13,757,999	\$ 10,017,600



**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**K. Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate**

The following presents the net OPEB liability of the Tulare County Office of Education, as well as what the County Office of Education’s net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

<b>1% Decrease (3.00%)</b>	<b>Healthcare Cost Trend Rate (4.00%)</b>	<b>1% Increase (5.00%)</b>
\$ 8,811,566	\$ 13,757,999	\$ 19,607,757

**L. OPEB Expense and Deferred Outflows of Resources Related to OPEB**

For the fiscal year ended June 30, 2023, the Tulare County Office of Education recognized OPEB expense of \$3,640,785. At June 30, 2023, the Tulare County Office of Education reported deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between projected and actual earnings on plan investments	\$ 96,658	\$ -
Differences between expected and actual experience	5,623,856	5,910,189
Changes in assumptions	6,167,213	455,080
<b>Total</b>	<b>\$ 11,887,727</b>	<b>\$ 6,365,269</b>

The amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Year Ended June 30,</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
2024	\$ 1,154,482	\$ 549,787
2025	947,828	549,787
2026	1,831,288	549,787
2027	989,620	549,787
2028	1,206,640	549,787
Thereafter	5,757,869	3,616,334
<b>Total</b>	<b>\$ 11,887,727</b>	<b>\$ 6,365,269</b>

**TULARE COUNTY OFFICE OF EDUCATION  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2023**

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**NOTE 11 – PENSION PLANS**

Qualified employees are covered under multiple-employer contributory retirement 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). The County Office of Education reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	<b>Net pension liability</b>	<b>Deferred outflows related to pensions</b>	<b>Deferred inflows related to pensions</b>	<b>Pension expense</b>
STRS Pension	\$ 44,403,352	\$ 18,941,476	\$ 5,829,836	\$ (635,049)
PERS Pension	91,791,509	39,368,731	2,283,949	15,036,112
<b>Total</b>	<b>\$ 136,194,861</b>	<b>\$ 58,310,207</b>	<b>\$ 8,113,785</b>	<b>\$ 14,401,063</b>

**A. California State Teachers' Retirement System (CalSTRS)**

**Plan Description**

The County Office of Education contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

**Benefits Provided**

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.
2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

**TULARE COUNTY OFFICE OF EDUCATION  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2023**

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**NOTE 11 – PENSION PLANS (continued)**

**A. California State Teachers’ Retirement System (CalSTRS) (continued)**

**Contributions**

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2023, respectively, and the County Office of Education is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2023 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the County Office of Education were \$8,552,740 for the year ended June 30, 2023.

**On-Behalf Payments**

The County Office of Education was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$3,603,357 to CalSTRS.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2023, the County Office of Education reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the County Office of Education. The amount recognized by the County Office of Education as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the County Office of Education were as follows:

County Office of Education's proportionate share of the net pension liability	\$ 44,403,352
State's proportionate share of the net pension liability associated with the County Office of Education	22,237,329
<b>Total</b>	<u>\$ 66,640,681</u>

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2021 and rolling forward the total pension liability to June 30, 2022. The County Office of Education’s proportion of the net pension liability was based on a projection of the County Office of Education’s long-term share of contributions to the pension plan relative to the projected contributions of all participating school County Office of Educations, actuarially determined. At June 30, 2022, the County Office of Education’s proportion was 0.064 percent, which was a decrease of 0.001 percent from its proportion measured as of June 30, 2021.

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 11 – PENSION PLANS (continued)**

**A. California State Teachers’ Retirement System (CalSTRS) (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

For the year ended June 30, 2023, the County Office of Education recognized pension expense of \$(635,049). In addition, the County Office of Education recognized pension expense and revenue of \$(1,663,175) for support provided by the State. At June 30, 2023, the County Office of Education 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>
Differences between projected and actual earnings on plan investments	\$ -	\$ 2,170,771
Differences between expected and actual experience	36,424	3,329,325
Changes in assumptions	2,202,083	-
Changes in proportion and differences between County Office of Education contributions and proportionate share of contributions	8,150,229	329,740
County Office of Education contributions subsequent to the measurement date	8,552,740	-
<b>Total</b>	<u>\$ 18,941,476</u>	<u>\$ 5,829,836</u>

The \$8,552,740 reported as deferred outflows of resources related to pensions resulting from County Office Of Education contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2024	\$ 4,090,955	\$ 2,419,691
2025	2,228,195	2,513,045
2026	1,633,477	3,369,340
2027	1,028,834	(3,144,251)
2028	703,639	519,283
2029	703,636	152,728
<b>Total</b>	<u>\$ 10,388,736</u>	<u>\$ 5,829,836</u>

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 11 – PENSION PLANS (continued)**

**A. California State Teachers’ Retirement System (CalSTRS) (continued)**

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Inflation	3.50%

\* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2016 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2018.

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. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance–PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS’ independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2022, are summarized in the following table:

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Long-Term Expected Real Rate of Return*</b>
Public Equity	42%	4.80%
Real Estate	15%	3.60%
Private Equity	13%	6.30%
Fixed Income	12%	1.30%
Risk Mitigating Strategies	10%	1.80%
Inflation Sensitive	6%	3.30%
Cash/Liquidity	2%	-0.40%
	100%	

\*20-year geometric average

**TULARE COUNTY OFFICE OF EDUCATION  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2023**

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**NOTE 11 – PENSION PLANS (continued)**

**A. California State Teachers’ Retirement System (CalSTRS) (continued)**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County Office of Education’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the County Office of Education’s proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the County Office of Education’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	<u>1% Decrease (6.10%)</u>	<u>Current Discount Rate (7.10%)</u>	<u>1% Increase (8.10%)</u>
County Office of Education's proportionate share of the net pension liability	\$ 75,413,361	\$ 44,403,352	\$ 18,655,721

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS financial report.

**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees' Retirement System (CalPERS)**

**Plan Description**

The County Office of Education contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

**Benefits Provided**

The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

**Contributions**

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 7.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The County Office of Education is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2023 was 25.37% of annual payroll. Contributions to the plan from the County Office of Education were \$15,820,781 for the year ended June 30, 2023.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2023, the County Office of Education reported a liability of \$91,791,509 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2021 and rolling forward the total pension liability to June 30, 2022. The County Office of Education's proportion of the net pension liability was based on a projection of the County Office of Education's long-term share of contributions to the pension plan relative to the projected contributions of all participating school County Office of Educations, actuarially determined. At June 30, 2022, the County Office Of Education's proportion was 0.267 percent, which was a decrease of 0.001 percent from its proportion measured as of June 30, 2021.

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees’ Retirement System (CalPERS) (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

For the year ended June 30, 2023, the County Office of Education recognized pension expense of \$15,036,112. At June 30, 2023, the County Office of Education 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>
Differences between projected and actual earnings on plan investments	\$ 10,838,080	\$ -
Differences between expected and actual experience	414,844	2,283,890
Changes in assumptions	6,790,214	-
Changes in proportion and differences between County Office of Education contributions and proportionate share of contributions	5,504,812	59
County Office of Education contributions subsequent to the measurement date	15,820,781	-
<b>Total</b>	<u>\$ 39,368,731</u>	<u>\$ 2,283,949</u>

The \$15,820,781 reported as deferred outflows of resources related to pensions resulting from County Office of Education contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2024	\$ 7,596,859	\$ 800,826
2025	5,637,173	800,787
2026	3,705,239	682,336
2027	6,608,679	-
<b>Total</b>	<u>\$ 23,547,950</u>	<u>\$ 2,283,949</u>

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Discount Rate	6.90%
Salary Increases	Varies by Entry Age and Service



**TULARE COUNTY OFFICE OF EDUCATION  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2023**

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**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees’ Retirement System (CalPERS) (continued)**

**Actuarial Assumptions (continued)**

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS’ membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 80% of scale MP 2020.

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the period from 2000 to 2019.

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, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ 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 that 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 adjusted to account for assumed administrative expenses.

The table below reflects 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 geometric rates of return are net of administrative expenses.

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Real Return Years 1 – 10*</b>
Global Equity – cap-weighted	30.0%	4.45%
Global Equity – non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	(5.0)%	(0.59)%
	100.0%	

\*An expected inflation of 2.30% used for this period. Figures are based on the 2021-22 CalPERS Asset Liability Management Study

**TULARE COUNTY OFFICE OF EDUCATION  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2023**

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**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees’ Retirement System (CalPERS) (continued)**

**Discount Rate**

The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS’ website.

**Sensitivity of the County Office of Education’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the County Office of Education’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the County Office of Education’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	<u>1% Decrease (5.90%)</u>	<u>Current Discount Rate (6.90%)</u>	<u>1% Increase (7.90%)</u>
County Office of Education's proportionate share of the net pension liability	\$ 132,597,482	\$ 91,791,509	\$ 58,066,871

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

**NOTE 12 – COMMITMENTS AND CONTINGENCIES**

**A. Grants**

The County Office of Education received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the County School Service Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the County Office of Education at June 30, 2023.

**B. Litigation**

The County Office of Education is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the County Office of Education at June 30, 2023.

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 13 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

**A. Pension Plans**

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the County Office of Education recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the County Office of Education wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 11. At June 30, 2023, total deferred outflows related to pensions was \$58,310,207 and total deferred inflows related to pensions was \$8,113,785.

**B. Other Postemployment Benefits**

Pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the County Office of Education recognized deferred outflows of resources related to other postemployment benefits and deferred inflows of resources related to other postemployment benefits in the County-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 10. At June 30, 2023, total deferred outflows related to other postemployment benefits was \$11,887,727 and total deferred inflows related to other postemployment benefits was \$6,365,269.

**C. Refunded Debt**

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the County Office of Education recognized deferred outflows or inflows of resources in the County-wide financial statements. The deferred outflow of resources pertains to the difference in the carrying value of the refunded debt and its reacquisition price (deferred amount on refunding). Previous financial reporting standards require this to be presented as part of the County Office of Education's long-term debt. This deferred outflow of resources is recognized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the new debt, whichever is shorter. At June 30, 2023, the deferred amount on refunding was \$1,124,027.

**D. Leases**

Pursuant to GASB Statement No. 87, *Leases*, the County Office of Education recognized deferred inflows of resources related to leases in the financial statements. Further information regarding the deferred inflows of resources can be found at Note 3. At June 30, 2023, total deferred inflows related to leases was \$200,606.

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2023**

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**NOTE 14 – PARTICIPATION IN JOINT POWERS AUTHORITIES**

The County Office of Education participates in five joint powers agreement (JPA) entities, Self-Insured Schools of California III (SISC III), the School Employee's Trust of Tulare County (SET-TC), the Tulare County Schools Insurance Group (TCSIG), the Tulare County Schools Self-Insurance Authority (TCSSIA), and the Northern California Regional Liability Excess Fund (NorCal ReLiEF). The County Office of Education pays an annual premium to each entity for its workers' compensation, property liability coverage and health and welfare benefits. The relationship is such that the JPAs are not component units of the County Office of Education for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the County Office of Education are included in these financial statements. Audited financial statements are available from the respective entities.

**NOTE 15 – DEFICIT FUND BALANCE**

The County Office of Education's Special Education Pass-Through Fund had a deficit fund balance of \$461,954 at June 30, 2023 due to the fair value adjustment to cash in county treasury.

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## **REQUIRED SUPPLEMENTARY INFORMATION**

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**TULARE COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual* (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
<b>REVENUES</b>				
LCFF sources	\$ 25,121,005	\$ 36,333,548	\$ 36,333,549	\$ 1
Federal sources	34,268,303	29,576,670	29,576,670	-
Other state sources	79,700,264	75,747,976	75,747,977	1
Other local sources	40,082,250	51,482,947	51,482,943	(4)
<b>Total Revenues</b>	<b>179,171,822</b>	<b>193,141,141</b>	<b>193,141,139</b>	<b>(2)</b>
<b>EXPENDITURES</b>				
Certificated salaries	40,080,741	41,533,025	41,533,025	-
Classified salaries	46,375,319	46,828,480	46,828,480	-
Employee benefits	51,863,018	49,222,866	49,222,866	-
Books and supplies	6,730,397	3,934,118	3,934,114	4
Services and other operating expenditures	39,948,976	39,098,369	39,098,368	1
Capital outlay	412,700	1,440,775	1,440,743	32
Other outgo				
Excluding transfers of indirect costs	2,404,408	2,401,201	2,401,201	-
Transfers of indirect costs	(3,725,256)	(3,781,850)	(3,781,850)	-
<b>Total Expenditures</b>	<b>184,090,303</b>	<b>180,676,984</b>	<b>180,676,947</b>	<b>37</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(4,918,481)</b>	<b>12,464,157</b>	<b>12,464,192</b>	<b>35</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	29,603	29,603	-
Transfers out	820,831	(446,172)	(446,172)	-
<b>Net Financing Sources (Uses)</b>	<b>820,831</b>	<b>(416,569)</b>	<b>(416,569)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>				
	(4,097,650)	12,047,588	12,047,623	35
<b>Fund Balance - Beginning</b>	<b>71,974,997</b>	<b>71,974,997</b>	<b>71,974,997</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 67,877,347</b>	<b>\$ 84,022,585</b>	<b>\$ 84,022,620</b>	<b>\$ 35</b>

\*Actual amounts reported in this schedule are for the County School Service Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on this schedule do not include Medi-Cal Billing and MAA revenues that were reclassified from federal sources to local sources on the Statement of Revenues, Expenditures, and Changes in Fund Balance. Additionally, the schedule above does not reflect audit adjustments and the fair value adjustment made in relation to GASB Statement No. 31.

**TULARE COUNTY OFFICE OF EDUCATION  
SPECIAL EDUCATION PASS-THROUGH FUND – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
<b>REVENUES</b>				
Federal sources	\$ 16,746,303	\$ 20,890,541	\$ 20,890,541	\$ -
Other state sources	37,264,911	50,129,030	50,129,030	-
<b>Total Revenues</b>	<b>54,011,214</b>	<b>71,019,571</b>	<b>71,019,571</b>	<b>-</b>
<b>EXPENDITURES</b>				
Other outgo				
Excluding transfers of indirect costs	54,011,214	71,196,516	71,196,516	-
<b>Total Expenditures</b>	<b>54,011,214</b>	<b>71,196,516</b>	<b>71,196,516</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>				
	-	(176,945)	(176,945)	-
<b>Fund Balance - Beginning</b>	<b>(285,009)</b>	<b>(285,009)</b>	<b>(285,009)</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ (285,009)</b>	<b>\$ (461,954)</b>	<b>\$ (461,954)</b>	<b>\$ -</b>

See accompanying notes to required supplementary information.

**TULARE COUNTY OFFICE OF EDUCATION  
CHILD DEVELOPMENT FUND – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
<b>REVENUES</b>				
Federal sources	\$ 36,852,220	\$ 43,432,985	\$ 43,432,985	\$ -
Other state sources	25,406,571	24,341,219	24,341,218	(1)
Other local sources	642,693	187,473	187,473	-
<b>Total Revenues</b>	<b>62,901,484</b>	<b>67,961,677</b>	<b>67,961,676</b>	<b>(1)</b>
<b>EXPENDITURES</b>				
Certificated salaries	2,733,027	3,307,252	3,307,252	-
Classified salaries	14,140,577	14,146,376	14,146,376	-
Employee benefits	12,154,297	11,955,624	11,955,624	-
Books and supplies	2,324,285	2,712,747	2,712,747	-
Services and other operating expenditures	28,275,524	30,823,487	30,823,487	-
Capital outlay	50,000	473,677	473,677	-
Other outgo				
Transfers of indirect costs	3,685,987	3,724,614	3,724,614	-
<b>Total Expenditures</b>	<b>63,363,697</b>	<b>67,143,777</b>	<b>67,143,777</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(462,213)</b>	<b>817,900</b>	<b>817,899</b>	<b>(1)</b>
<b>Fund Balance - Beginning</b>	<b>3,386,724</b>	<b>3,386,724</b>	<b>3,386,724</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 2,924,511</b>	<b>\$ 4,204,624</b>	<b>\$ 4,204,623</b>	<b>\$ (1)</b>

See accompanying notes to required supplementary information.



**TULARE COUNTY OFFICE OF EDUCATION  
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
<b>Total OPEB Liability</b>						
Service cost	\$ 1,729,769	\$ 1,683,473	\$ 1,012,459	\$ 982,970	\$ 1,061,506	\$ 1,030,588
Interest on total OPEB liability	2,910,425	2,756,206	1,840,695	1,999,298	1,767,379	1,764,563
Difference between expected and actual experience	(6,398,635)	-	6,774,140	582,329	-	-
Changes of assumptions	(186,927)	-	8,017,379	(470,707)	-	-
Benefits payments	<u>(2,048,692)</u>	<u>(1,941,962)</u>	<u>(2,456,569)</u>	<u>(2,738,276)</u>	<u>(2,669,000)</u>	<u>(2,834,662)</u>
Net change in total OPEB liability	(3,994,060)	2,497,717	15,188,104	355,614	159,885	(39,511)
Total OPEB liability - beginning	46,726,262	44,228,545	29,040,441	28,684,827	28,524,942	28,564,453
Total OPEB liability - ending (a)	<u>\$ 42,732,202</u>	<u>\$ 46,726,262</u>	<u>\$ 44,228,545</u>	<u>\$ 29,040,441</u>	<u>\$ 28,684,827</u>	<u>\$ 28,524,942</u>
<b>Plan fiduciary net position</b>						
Contributions - employer	\$ 4,248,692	\$ 1,941,962	\$ 4,106,569	\$ 6,498,681	\$ 4,069,000	\$ 3,377,594
Net investment income	2,661,663	(2,540,159)	5,998,693	1,077,266	1,030,889	1,227,724
Benefit payments	(2,048,692)	(1,941,962)	(2,456,569)	(2,738,276)	(2,669,000)	(2,834,662)
Administrative expenses	<u>(24,800)</u>	<u>(27,077)</u>	<u>(21,830)</u>	<u>(20,760)</u>	<u>(6,438)</u>	<u>(5,339)</u>
Net change in plan fiduciary net position	4,836,863	(2,567,236)	7,626,863	4,816,911	2,424,451	1,765,317
Plan fiduciary net position - beginning	<u>24,137,340</u>	<u>26,704,576</u>	<u>19,077,713</u>	<u>14,260,802</u>	<u>11,836,351</u>	<u>10,071,034</u>
Plan fiduciary net position - ending (b)	<u>\$ 28,974,203</u>	<u>\$ 24,137,340</u>	<u>\$ 26,704,576</u>	<u>\$ 19,077,713</u>	<u>\$ 14,260,802</u>	<u>\$ 11,836,351</u>
County Office of Education's net OPEB liability - ending (a) - (b)	<u>\$ 13,757,999</u>	<u>\$ 22,588,922</u>	<u>\$ 17,523,969</u>	<u>\$ 9,962,728</u>	<u>\$ 14,424,025</u>	<u>\$ 16,688,591</u>
Plan fiduciary net position as a percentage of the total OPEB liability	67.80%	51.66%	60.38%	65.69%	49.72%	41.49%
Covered-employee payroll	\$ 88,684,616	\$ 79,459,746	\$ 86,369,834	\$ 93,812,698	\$ 83,482,892	\$ 78,218,592
County Office of Education's net OPEB liability (asset) as a percentage of covered-employee payroll	15.51%	28.43%	20.29%	10.62%	17.28%	21.34%

See accompanying notes to required supplementary information.

**TULARE COUNTY OFFICE OF EDUCATION  
SCHEDULE OF THE COUNTY OFFICE OF EDUCATION'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
County Office of Education's proportion of the net pension liability	0.064%	0.065%	0.066%	0.064%	0.060%	0.056%	0.057%	0.059%	0.056%
County Office of Education's proportionate share of the net pension liability	\$ 44,403,352	\$ 29,764,232	\$ 64,036,251	\$ 58,193,917	\$ 552,544,690	\$ 51,394,577	\$ 45,781,586	\$ 39,492,301	\$ 32,815,082
State's proportionate share of the net pension liability associated with the County Office of Education	<u>22,237,329</u>	<u>14,976,519</u>	<u>33,010,427</u>	<u>31,748,923</u>	<u>31,636,049</u>	<u>30,404,846</u>	<u>26,066,477</u>	<u>20,887,018</u>	<u>19,670,267</u>
<b>Total</b>	<b>\$ 66,640,681</b>	<b>\$ 44,740,751</b>	<b>\$ 97,046,678</b>	<b>\$ 89,942,840</b>	<b>\$ 584,180,739</b>	<b>\$ 81,799,423</b>	<b>\$ 71,848,063</b>	<b>\$ 60,379,319</b>	<b>\$ 52,485,349</b>
County Office of Education's covered payroll	\$ 38,148,039	\$ 36,494,978	\$ 37,222,270	\$ 36,612,802	\$ 37,198,931	\$ 34,514,801	\$ 31,746,728	\$ 27,448,388	\$ 25,011,406
County Office of Education's proportionate share of the net pension liability as a percentage of its covered payroll	116.4%	81.6%	172.0%	158.9%	1485.4%	148.9%	144.2%	143.9%	131.2%
Plan fiduciary net position as a percentage of the total pension liability	81.2%	87.2%	71.8%	72.6%	71.0%	69.5%	70.0%	74.0%	76.5%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**TULARE COUNTY OFFICE OF EDUCATION  
 SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS  
 FOR THE YEAR ENDED JUNE 30, 2023**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
County Office of Education's proportion of the net pension liability	0.267%	0.268%	0.267%	0.257%	0.245%	0.241%	0.229%	0.228%	0.251%
County Office of Education's proportionate share of the net pension liability	\$ 91,791,509	\$ 54,455,376	\$ 81,943,795	\$ 74,838,549	\$ 65,417,221	\$ 57,645,910	\$ 45,319,092	\$ 33,611,080	\$ 28,544,175
County Office of Education's covered payroll	\$ 41,311,707	\$ 38,617,895	\$ 38,868,928	\$ 35,923,069	\$ 42,582,174	\$ 39,720,621	\$ 35,962,777	\$ 33,503,333	\$ 26,394,573
County Office of Education's proportionate share of the net pension liability as a percentage of its covered payroll	222.2%	141.0%	210.8%	208.3%	153.6%	145.1%	126.0%	100.3%	108.1%
Plan fiduciary net position as a percentage of the total pension liability	69.8%	81.0%	70.0%	70.0%	70.8%	71.9%	73.9%	79.4%	83.4%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**TULARE COUNTY OFFICE OF EDUCATION  
SCHEDULE OF COUNTY OFFICE OF EDUCATION CONTRIBUTIONS - CALSTRS  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 8,552,740	\$ 6,934,207	\$ 6,392,479	\$ 6,815,061	\$ 6,324,703	\$ 5,174,818	\$ 4,202,147	\$ 3,413,436	\$ 2,759,941
Contributions in relation to the contractually required contribution*	(8,552,740)	(6,934,207)	(6,392,479)	(6,815,061)	(6,324,703)	(5,174,818)	(4,202,147)	(3,413,436)	(2,759,941)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Office of Education's covered payroll	\$ 41,950,582	\$ 38,148,039	\$ 36,494,978	\$ 37,222,270	\$ 36,612,802	\$ 37,198,931	\$ 34,514,801	\$ 31,746,728	\$ 27,448,388
Contributions as a percentage of covered payroll	20.39%	18.18%	17.52%	18.31%	17.27%	13.91%	12.17%	10.75%	10.06%

\*Amounts do not include on-behalf contributions

**TULARE COUNTY OFFICE OF EDUCATION  
SCHEDULE OF COUNTY OFFICE OF EDUCATION CONTRIBUTIONS - CALPERS  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 15,820,781	\$ 13,027,990	\$ 11,200,812	\$ 10,603,273	\$ 9,253,492	\$ 7,500,687	\$ 6,435,634	\$ 5,174,815	\$ 4,884,970
Contributions in relation to the contractually required contribution*	(15,820,781)	(13,027,990)	(11,200,812)	(10,603,273)	(9,253,492)	(7,500,687)	(6,435,634)	(5,174,815)	(4,884,970)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Office of Education's covered payroll	\$ 46,734,034	\$ 41,311,707	\$ 38,617,895	\$ 38,868,928	\$ 35,923,069	\$ 42,582,174	\$ 39,720,621	\$ 35,962,777	\$ 33,503,333
Contributions as a percentage of covered payroll	33.85%	31.54%	29.00%	27.28%	25.76%	17.61%	16.20%	14.39%	14.58%

\*Amounts do not include on-behalf contributions

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2023**

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**NOTE 1 – PURPOSE OF SCHEDULES**

**Budgetary Comparison Schedule**

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the County School Service Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the County Office of Education's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

**Schedule of Changes in Net OPEB Liability and Related Ratios**

This 10-year schedule is required by GASB Statement No. 75 for all sole and agent employers that provide other postemployment benefits (OPEB). Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 75 was applicable. The schedule presents the sources of change in the net OPEB liability, and the components of the net OPEB liability and related ratios, including the OPEB plan's fiduciary net position as a percentage of the total OPEB liability, and the net OPEB liability as a percentage of covered-employee payroll.

**Schedule of the County Office of Education's Contributions for OPEB**

This 10-year schedule is not required to be presented as there was no actuarially determined contribution, nor any contribution requirement established by statute or contract.

**Changes in Benefit Terms**

There were no changes in benefit terms since the previous valuations for OPEB.

**Changes in Assumptions**

The interest assumption changed from 6.50% to 6.25%. Assumed rates of retirement, termination, and mortality have been updated to align with those currently being used by the statewide pension systems. Medical trend in future years has been updated to 4.0% for all years from 6.0% tiered down by 0.5% per year to 4.5% in all future years since the previous valuations for OPEB.

**Schedule of the County Office of Education's Proportionate Share of the Net Pension Liability**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the County Office of Education's proportion (percentage) of the collective net pension liability, the County Office of Education's proportionate share (amount) of the collective net pension liability, the County Office of Education's covered payroll, the County Office of Education's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

**Changes in Benefit Terms**

There were no changes in benefit terms since the previous valuations for CalSTRS and CalPERS.

**Changes in Assumptions**

There were no changes in economic assumptions since the previous valuations for CalSTRS. The discount rate changed from 7.15% to 6.90% and the inflation rate changed from 2.50% to 2.30% since the previous measurement for CalPERS.

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION, continued  
FOR THE YEAR ENDED JUNE 30, 2023**

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**NOTE 1 – PURPOSE OF SCHEDULES (continued)**

**Schedule of County Office of Education Contributions**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the County Office of Education's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the County Office of Education's covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the County Office of Education's covered payroll.

**NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2023, the County Office of Education did not incur an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code.

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## **SUPPLEMENTARY INFORMATION**

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**TULARE COUNTY OFFICE OF EDUCATION  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
U. S. DEPARTMENT OF EDUCATION:				
<i>Passed through California Department of Education:</i>				
Title I				
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 485,089	\$ -
Title I, Part D, Local Delinquent Programs	84.010	14357	266,029	-
ESSA: School Improvement Funding for LEAs	84.010	15438	249,496	-
ESSA: School Improvement Funding for COEs	84.010	15439	95,913	-
Subtotal Title I			<u>1,096,527</u>	<u>-</u>
Title I, Part C				
Title I, Part C, Migrant Ed (Regular and Summer)	84.011	14326	6,265,740	-
Title I, Part C, Migrant Education (MESRP)	84.011	10144	338,335	-
Subtotal Title I, Part C			<u>6,604,075</u>	<u>-</u>
Title II				
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341		-
Title II, Part A, 21st Century California School Leadership Academy	84.367	15664	22,955	-
Subtotal Title II			<u>22,955</u>	<u>-</u>
Title III				
Title III, Technical Assistance	84.365	14346	130,133	-
Title III, Immigrant Education Program	84.365	14967	42,079	-
Subtotal Title III			<u>172,212</u>	<u>-</u>
Title IV				
Title IV, 21st Century Community Learning Centers (CCLC) Technical Assistance	84.287	14350	230,719	-
Title IV, Part B, 21st Century Community Learning Centers Program	84.287	14349	1,650,725	-
Title IV, Part E	84.287	*	258,611	-
Subtotal Title IV			<u>2,140,055</u>	<u>-</u>
Title II, Comprehensive Literacy State Development (CLSD) Grant	84.371	15493	1,735,824	-
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	4,973	-
Special Education Cluster				
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	23,249,133	19,805,888
IDEA Mental Health Allocation Plan, Part B, Sec 611	84.027A	14468	1,496,934.00	-
Part B, Preschool Grants	84.173	13430	399,873	-
IDEA Local Assistance, Part B, Sec 611, Private School ISPs	84.027	10115	368,575	368,575
Alternate Dispute Resolution, Part B, Sec 611	84.173A	13007	57,132	14,078
Subtotal Special Education Cluster			<u>25,571,647</u>	<u>20,188,541</u>
IDEA Early Intervention Grants, Part C	84.181	23761	140,675	-
Mental Health Services Professional Development	84.184X	*	884,511	-
ESSA: Title X, Part A, McKinney-Vento Homeless Assistance Grants	84.196	*	143,286	-
Homeless Children Education	84.196A	*	123,563	-
Quality Arts Instructional Learning	84.351S	*	322,148	-
Teacher Quality Partnership TRRE	84.336S	*	1,426,943	-
COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants:				
Governor's Emergency Education Relief (GEER) Fund	84.425C	15517	34,001	-
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425	15536	35,601	-
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425	15547	206,450	-
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425	15559	1,003,388	-
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	150,999	-
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425	15618	265,255	-
Expanded Learning Opportunities (ELO) Grant GEER II	84.425	15619	53,739	-
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425	15621	1,675	-
ARP Homeless Children and Youth - Statewide Activities (ARP- HYC Statewide Activities)	84.425	15636	19,722	-
American Rescue Plan - Homeless Children and Youth II (ARP HYC II) Program	84.425	15566	1,947	-
Subtotal Education Stabilization Fund Discretionary Grants			<u>1,772,777</u>	<u>-</u>
<b>Total U. S. Department of Education</b>			<u>\$ 42,162,171</u>	<u>\$ 20,188,541</u>

*(Continued on following page)*

**TULARE COUNTY OFFICE OF EDUCATION  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, continued  
 FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<b>U. S. DEPARTMENT OF AGRICULTURE:</b>				
<i>Passed through California Department of Education:</i>				
Child Nutrition Cluster				
National School Lunch	10.555	13391	\$ 358,982	\$ -
Supply Chain Assistance (SCA) Funds	10.555	15655	32,511	
Subtotal Child Nutrition Cluster			<u>391,493</u>	<u>-</u>
Nutrition Education & Obesity Prevention	10.561	*	226,189	-
Forest Reserve Funds	10.665	10044	214,598	167,380
<i>Passed through California Department of Social Services:</i>				
Child Care Food Program (CCFP) Claims-Centers and Family Day Care	10.558	13666	6,777	-
Child & Adult Care Food Program	10.558	13393	708,474	-
<b>Total U. S. Department of Agriculture</b>			<u>1,939,024</u>	<u>167,380</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>				
<i>Passed through Office of Traffic and Safety:</i>				
OTS Grant 20-21	20.608	*	230,920	-
<b>Total U. S. Department of Transportation</b>			<u>230,920</u>	<u>-</u>
<b>U.S. DEPARTMENT OF INTERIOR:</b>				
<i>Passed through California Department of Education:</i>				
Flood Control Funds	15.UNKNOWN	*	4,189	-
<b>Total U. S. Department of Interior</b>			<u>4,189</u>	<u>-</u>
<b>U.S. DEPARTMENT OF JUSTICE:</b>				
<i>Passed through Tulare County Sheriff's Department:</i>				
Common Mapping Structure	16.839	*	288,166	-
Mental Health Awareness Training	16.UNKNOWN	*	171,686	-
<b>Total U. S. Department of Justice</b>			<u>459,852</u>	<u>-</u>
<b>U.S. DEPARTMENT OF LABOR:</b>				
<i>Passed through Workforce Investment Board:</i>				
Workforce Investment Act - Youth Activities	17.259	*	991,717	-
Summer Training Employment for Students (STEPS)	17.259	*	49,623	-
<b>Total U. S. Department of Labor</b>			<u>1,041,340</u>	<u>-</u>
<b>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>				
<i>Passed through California Department of Education:</i>				
Child Care and Development Block Grant				
Child Development: Federal Alternative Payment (CAPP)	93.596	13694		-
Federal General (CCTR) and State Preschool (CSPP)	93.596	13609	274,107	-
Local Planning Councils	93.575	13946	102,070	-
Child Development: Federal Alternative Payment, Stage 3 (C3AP)	93.575	13881	2,852,183	-
Child Development: Federal Alternative Payment, Stage 2	93.575	14178	1,079,650	-
Child Development: CARES Act Federal Alternative Payment	93.575	15531	4,146,455	-
Quality Improvement Activities	93.575	14872	661,476	-
Quality Counts California (QCC) Workforce Pathways Grant	93.575	*	363,595	-
Child Care and Development Programs Administered by CA Department of Social Services	93.575	10163	9,760,907	-
Subtotal Child Care and Development Block Grant			<u>19,240,443</u>	<u>-</u>
Head Start	93.600	10016	22,710,385	-
Project Aware	93.243	*	1,181,777	-
<i>Passed through Tulare County HHS:</i>	93.UNKNOWN	*	199,326	-
Welfare to Work Partnership	93.558	*	378,857	-
Bridge Program	93.UNKNOWN	*	727,753	-
CalWORKs Home Visiting Initiative	93.UNKNOWN	*	545,364	-
<i>Passed through California Department of Alcohol &amp; Drug Programs:</i>				
CA Friday Night Live	93.959	*	3,324,915	-
<b>Total U. S. Department of Health &amp; Human Services</b>			<u>48,308,820</u>	<u>-</u>
<b>Total Federal Expenditures</b>			<u>\$ 94,146,316</u>	<u>\$ 20,355,921</u>

\* - Pass-Through Entity Identifying Number not available or not applicable

**TULARE COUNTY OFFICE OF EDUCATION  
 SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)  
 FOR THE YEAR ENDED JUNE 30, 2023**

	<b>Second Period Report</b>	<b>Annual Report</b>
<b>DISTRICT FUNDED COUNTY PROGRAMS</b>		
TK/K through Third		
Special Education - Special Day Class	158.33	163.40
Extended Year Special Education - Nonpublic Schools	3.92	3.92
Total TK/K through Third	162.25	167.32
Fourth through Sixth		
Special Education - Special Day Class	141.50	144.12
Extended Year Special Education - Nonpublic Schools	3.81	3.81
Total Fourth through Sixth	145.31	147.93
Seventh through Eighth		
Special Education - Special Day Class	118.67	120.45
Extended Year Special Education - Nonpublic Schools	2.02	2.02
Total Seventh through Eighth	120.69	122.47
Ninth through Twelfth		
Special Education - Special Day Class	417.99	421.10
Extended Year Special Education - Nonpublic Schools	6.58	6.58
Total Ninth through Twelfth	424.57	427.68
Total District Funded County Programs	852.82	865.40

	<b>Second Period Report</b>	<b>Annual Report</b>
<b>ALTERNATIVE EDUCATION GRANT PROGRAMS</b>		
<b>JUVENILE COURT SCHOOLS</b>		
<b>ELEMENTARY</b>		
Juvenile Halls, Homes, and Camps	1.21	2.21
<b>SECONDARY</b>		
Juvenile Halls, Homes, and Camps	72.00	73.18
Total Juvenile Court Schools	73.21	75.39
<b>COUNTY FUNDED NON-JUVENILE COURT SCHOOLS</b>		
<b>ELEMENTARY</b>		
Probation Referred, On Probation or Parole, or Expelled	0.76	1.26
<b>SECONDARY</b>		
Probation Referred, On Probation or Parole, or Expelled	12.06	12.63
Total County Funded Non-Juvenile Court Schools	12.82	13.89

**TULARE COUNTY OFFICE OF EDUCATION  
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA) (continued)  
FOR THE YEAR ENDED JUNE 30, 2023**

	<b>Second Period Report</b>	<b>Annual Report</b>
<b>LA SIERRA MILITARY ACADEMY</b>		
Seventh through Eighth		
Regular ADA	78.17	76.09
Total Seventh through Eighth	78.17	76.09
Ninth through Twelfth		
Regular ADA	141.38	138.28
Total Ninth through Twelfth	141.38	138.28
<b>TOTAL CHARTER SCHOOL</b>	<b>219.55</b>	<b>214.37</b>
<b>CLASSROOM-BASED CHARTER SCHOOL</b>		
Classroom-based Seventh through Eighth		
Regular ADA	76.84	74.63
Total Classroom-based Seventh through Eighth	76.84	74.63
Classroom-based Ninth through Twelfth		
Regular ADA	124.76	121.72
Total Classroom-based Ninth through Twelfth	124.76	121.72
<b>TOTAL CLASSROOM-BASED CHARTER SCHOOL</b>	<b>201.60</b>	<b>196.35</b>
	<b>Second Period Report</b>	<b>Annual Report</b>
<b>UNIVERSITY PREPARATORY HIGH SCHOOL</b>		
Classroom-based Ninth through Twelfth		
Regular ADA	230.25	227.60
Total Classroom-based Ninth through Twelfth	230.25	227.60
<b>TOTAL CLASSROOM-BASED CHARTER SCHOOL*</b>	<b>230.25</b>	<b>227.60</b>

\*University Preparatory High School had no Nonclassroom-Based ADA for the year ended June 30, 2023.

**TULARE COUNTY OFFICE OF EDUCATION  
 SCHEDULE OF INSTRUCTIONAL TIME  
 FOR THE YEAR ENDED JUNE 30, 2023**

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**La Sierra Military Academy**

<b>Grade Level</b>	<b>Minutes Requirement</b>	<b>2022-23</b>		<b>Status</b>
		<b>Actual Minutes</b>	<b>Number of Days</b>	
Grade 7	54,000	65,145	180	Complied
Grade 8	54,000	65,145	180	Complied
Grade 9	64,800	65,145	180	Complied
Grade 10	64,800	65,145	180	Complied
Grade 11	64,800	65,145	180	Complied
Grade 12	64,800	65,145	180	Complied

**University Preparatory High School**

<b>Grade Level</b>	<b>Minutes Requirement</b>	<b>2022-23</b>		<b>Status</b>
		<b>Actual Minutes</b>	<b>Number of Days</b>	
Grade 9	64,800	70,965	180	Complied
Grade 10	64,800	70,965	180	Complied
Grade 11	64,800	70,965	180	Complied
Grade 12	64,800	70,965	180	Complied

**TULARE COUNTY OFFICE OF EDUCATION  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

	<b>2024 (Budget)</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
County School Service Fund - Budgetary Basis**				
Revenues And Other Financing Sources	\$ 204,005,143	\$ 193,170,742	\$ 173,212,326	\$ 151,668,672
Expenditures And Other Financing Uses	201,530,227	181,123,119	164,196,557	150,578,547
Net change in Fund Balance	<u>\$ 2,474,916</u>	<u>\$ 12,047,623</u>	<u>\$ 9,015,769</u>	<u>\$ 1,090,125</u>
Ending Fund Balance	<u>\$ 86,497,536</u>	<u>\$ 84,022,620</u>	<u>\$ 76,241,353</u>	<u>\$ 67,225,584</u>
Available Reserves*	<u>\$ 45,547,853</u>	<u>\$ 37,385,340</u>	<u>\$ 36,060,482</u>	<u>\$ 38,441,839</u>
Available Reserves As A Percentage Of Outgo	<u>22.60%</u>	<u>20.64%</u>	<u>21.96%</u>	<u>25.53%</u>
Long-term Liabilities	<u>\$ 187,551,240</u>	<u>\$ 190,072,757</u>	<u>\$ 151,065,852</u>	<u>\$ 202,391,940</u>
Average Daily Attendance At P-2***	<u>853</u>	<u>853</u>	<u>813</u>	<u>915</u>

The County School Service Fund balance has increased by \$16,797,036 over the past two years. The fiscal year 2023-24 budget projects a further increase of \$2,474,916. For a County Office of Education (COE) of this size, the State recommends available reserves of at least 2% of County School Service Fund expenditures, transfers out, and other uses (total outgo).

The COE has incurred operating surpluses in each of the past three years and anticipates incurring an operating surplus during the 2023-24 fiscal year. Total long-term obligations have decreased by \$12,319,183 over the past two years.

Average daily attendance has decreased by 62 ADA over the past two years. No change in ADA is anticipated during the 2023-24 fiscal year.

\*Available reserves consist of all unassigned fund balance within the County School Service Fund.

\*\*Actual amounts reported in this schedule are for the County School Service Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on this schedule do not include the fair value adjustment made in relation to GASB Statement No. 31.

\*\*\*Due to the COVID-19 pandemic, Average Daily Attendance at P-2 was not reported in 2021. Funding was based on Average Daily Attendance at P-2 as reported in 2020.

**TULARE COUNTY OFFICE OF EDUCATION  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

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	County School Service Fund	Charter Schools Fund	Special Education Pass-Through Fund	Child Development Fund	Forest Reserve Fund	Foundation Special Revenue Fund
June 30, 2023, annual financial and budget report fund balance	\$ 84,022,620	\$ 2,399,420	\$ 10,097	\$ 4,372,521	\$ 217,391	\$ 1,523,392
Adjustments and reclassifications:						
Increase (decrease) in total fund balances:						
Fair value adjustment - cash in county treasury	(2,468,078)	(80,224)	(472,051)	(167,898)	(7,178)	(50,317)
Net adjustments and reclassifications	(2,468,078)	(80,224)	(472,051)	(167,898)	(7,178)	(50,317)
June 30, 2023, audited financial statement fund balance	\$ 81,554,542	\$ 2,319,196	\$ (461,954)	\$ 4,204,623	\$ 210,213	\$ 1,473,075

**TULARE COUNTY OFFICE OF EDUCATION  
 SCHEDULE OF CHARTER SCHOOLS  
 FOR THE YEAR ENDED JUNE 30, 2023**

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<b>Charter #</b>	<b>Charter School</b>	<b>Status</b>	<b>Included in Audit Report</b>
0341	La Sierra Military Academy	Active	Yes
0395	Eleanor Roosevelt Community Learning School	Active	No
1293	Valley Life Charter School	Active	No
1382	Sycamore Valley Academy	Active	No
1076	University Preparatory High School	Active	Yes
1860	Blue Oak Academy	Active	No



**TULARE COUNTY OFFICE OF EDUCATION  
COMBINING BALANCE SHEET  
JUNE 30, 2023**

	Charter Schools		Forest Reserve		Foundation		Non-Major	
	Fund	Cafeteria Fund	Fund	Fund	Special Revenue	Fund	Governmental	Funds
<b>ASSETS</b>								
Cash and investments	\$ 2,349,449	\$ -	\$ 210,213	\$ 1,527,636	\$ 4,087,298			
Accounts receivable	103,975	131,547	-	-	235,522			
Stores inventory	-	7,063	-	-	7,063			
<b>Total Assets</b>	<b>\$ 2,453,424</b>	<b>\$ 138,610</b>	<b>\$ 210,213</b>	<b>\$ 1,527,636</b>	<b>\$ 4,329,883</b>			
<b>LIABILITIES</b>								
Deficit cash	\$ -	\$ 120,229	\$ -	\$ -	\$ 120,229			
Accrued liabilities	119,863	5,208	-	54,561	179,632			
Unearned revenue	14,365	-	-	-	14,365			
<b>Total Liabilities</b>	<b>134,228</b>	<b>125,437</b>	<b>-</b>	<b>54,561</b>	<b>314,226</b>			
<b>FUND BALANCES</b>								
Non-spendable	-	7,063	-	-	7,063			
Restricted	2,319,196	6,110	210,213	1,473,075	4,008,594			
<b>Total Fund Balances</b>	<b>2,319,196</b>	<b>13,173</b>	<b>210,213</b>	<b>1,473,075</b>	<b>4,015,657</b>			
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,453,424</b>	<b>\$ 138,610</b>	<b>\$ 210,213</b>	<b>\$ 1,527,636</b>	<b>\$ 4,329,883</b>			

See accompanying note to supplementary information.

**TULARE COUNTY OFFICE OF EDUCATION  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2023**

	Charter Schools Fund	Cafeteria Fund	Forest Reserve Fund	Foundation Special Revenue Fund	Non-Major Governmental Funds
<b>REVENUES</b>					
LCFF sources	\$ 5,873,578	\$ -	\$ -	\$ -	\$ 5,873,578
Federal sources	11,806	398,270	214,598	-	624,674
Other state sources	1,499,990	135,845	-	-	1,635,835
Other local sources	27,815	46,154	1,054	28,916	103,939
<b>Total Revenues</b>	<b>7,413,189</b>	<b>580,269</b>	<b>215,652</b>	<b>28,916</b>	<b>8,238,026</b>
<b>EXPENDITURES</b>					
Current					
Instruction	4,126,700	-	-	-	4,126,700
Instruction-related services					
Instructional supervision and administration	-	-	-	79,424	79,424
School site administration	1,221,023	-	-	-	1,221,023
Pupil services					
Food services	-	1,201,696	-	-	1,201,696
All other pupil services	578,453	-	-	-	578,453
General administration					
All other general administration	-	57,237	-	-	57,237
Plant services	627,786	47,060	-	-	674,846
Facilities acquisition and construction	66,745	-	-	-	66,745
Transfers to other agencies	-	-	167,752	-	167,752
<b>Total Expenditures</b>	<b>6,620,707</b>	<b>1,305,993</b>	<b>167,752</b>	<b>79,424</b>	<b>8,173,876</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>792,482</b>	<b>(725,724)</b>	<b>47,900</b>	<b>(50,508)</b>	<b>64,150</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	4,528	738,897	-	-	743,425
Transfers out	(297,253)	-	(29,603)	-	(326,856)
<b>Net Financing Sources (Uses)</b>	<b>(292,725)</b>	<b>738,897</b>	<b>(29,603)</b>	<b>-</b>	<b>416,569</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>499,757</b>	<b>13,173</b>	<b>18,297</b>	<b>(50,508)</b>	<b>480,719</b>
<b>Fund Balance - Beginning</b>	<b>1,819,439</b>	<b>-</b>	<b>191,916</b>	<b>1,523,583</b>	<b>3,534,938</b>
<b>Fund Balance - Ending</b>	<b>\$ 2,319,196</b>	<b>\$ 13,173</b>	<b>\$ 210,213</b>	<b>\$ 1,473,075</b>	<b>\$ 4,015,657</b>

See accompanying note to supplementary information.

**TULARE COUNTY OFFICE OF EDUCATION  
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
 JUNE 30, 2023**

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The beginnings of the Tulare County Office of Education occurred on May 3, 1852, whereby the County Assessor served as the ex officio Superintendent of Schools. In 1854 the first County Superintendent of Schools was appointed by the County Board of Supervisors. Many legislative changes occurred over the next 100 years. From 1893 to 1956 the County Boards of Education were composed of an elected County Superintendent and four members appointed by the Board of Supervisors. The present form of organization of the County Board of Education was established in 1956. Other functions were transferred from the Board of Supervisors to the County Board of Education in 1967 and on July 1, 1971, the fiscal responsibility for the operation of the office was transferred to the County Superintendent and the County Board of Education.

The County Office of Education operates Kindergarten through Grade 12 education programs throughout the County for Special Education, Juvenile Hall, Community Schools, Charter Schools and the Scicon Outdoor Education Program. The County Office of Education also operates an extensive network of Child Program Centers throughout the County. In all, the County Office of Education operates in more than 150 locations, there were no changes in the boundaries in the current year.

**ELECTED OFFICIAL**

<b>Member</b>	<b>Office</b>	<b>Term Expires</b>
Tim A. Hire	County Superintendent	January 2027

**COUNTY BOARD OF EDUCATION**

<b>Member</b>	<b>Office</b>	<b>Term Expires</b>
Tom Link	President	December 2024
Joe Enea	Vice President	December 2024
Judy Coble	Member	December 2026
Debby Holguin	Member	December 2024
Celia Maldonado-Arroyo	Member	December 2026
Chris Reed	Member	December 2024
Tony Rodriguez	Member	December 2026

**COUNTY OFFICE OF EDUCATION ADMINISTRATORS**

Dr. Fernie Marroquin  
*Assistant Superintendent, Administrative Services*

Julie Berk  
*Assistant Superintendent, Student Support Services*

Andrea Perez  
*Assistant Superintendent, Instructional Services*

Tammy Bradford  
*Assistant Superintendent, Special Services*

Dedi Somavia  
*Assistant Superintendent, Human Resources*

**TULARE COUNTY OFFICE OF EDUCATION  
NOTES TO SUPPLEMENTARY INFORMATION  
JUNE 30, 2023**

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**NOTE 1 – PURPOSE OF SCHEDULES**

**Schedule of Expenditures of Federal Awards**

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the County Office of Education and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The County Office of Education passes-through certain Federal assistance received to other governments (subrecipients). The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Uniform Guidance, the County Office of Education is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.

The County Office of Education has not elected to use the 10 percent de minimis indirect cost rate.

**Schedule of Average Daily Attendance (ADA)**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the County Office of Education. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to local education agencies. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**Schedule of Instructional Time – Charter Schools**

This schedule presents information on the amount of instructional time offered by the respective charter schools sponsored by the County Office of Education and whether the charter schools complied with article 8 (commencing with section 46200) of chapter 2 of part 26 of the *Education Code*.

**Schedule of Financial Trends and Analysis**

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

**Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

**Schedule of Charter Schools**

This schedule lists all charter schools chartered by the County Office of Education and displays information for each charter school on whether or not the charter school is included in the County Office of Education audit.

**Combining Statements – Non-Major Funds**

These statements provide information on the County Office of Education's non-major funds.

**Local Education Agency Organization Structure**

This schedule provides information about the County Office of Education's boundaries and schools operated, members of the governing board, and members of the administration.

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## **OTHER INDEPENDENT AUDITORS' REPORTS**

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**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**

Independent Auditors' Report

Governing Board  
Tulare County Office of Education  
Visalia, 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 Tulare County Office of Education, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Tulare County Office of Education's basic financial statements, and have issued our report thereon dated December 13, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Tulare County Office of Education's internal control over financial reporting (internal control) as a basis for designing 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 Tulare County Office of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of Tulare County Office of Education's 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 or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Tulare County Office of Education's financial statements are free of 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 *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Chisty White, Inc". The signature is written in a cursive, flowing style.

San Diego, California  
December 13, 2023

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**Independent Auditors' Report

Governing Board  
Tulare County Office of Education  
Visalia, California

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

We have audited Tulare County Office of Education's 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 Tulare County Office of Education's major federal programs for the year ended June 30, 2023. Tulare County Office of Education's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Tulare County Office of Education 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 (CFR) 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 Tulare County Office of Education 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 audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of Tulare County Office of Education's compliance with the compliance requirements referred to above.

***Responsibilities of Management for 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 the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Tulare County Office of Education's federal programs.



## ***Auditor's Responsibilities for the Audit for 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 Tulare County Office of Education's 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 a material noncompliance when it exists. The risk of not detecting a material noncompliance 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. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the report on compliance about Tulare County Office of Education's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgement 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 Tulare County Office of Education's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Tulare County Office of Education's 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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Tulare County Office of Education's 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 consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

**Report on Internal Control Over Compliance (continued)**

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.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

San Diego, California  
December 13, 2023

**REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER  
COMPLIANCE FOR STATE PROGRAMS**Independent Auditors' Report

Governing Board  
Tulare County Office of Education  
Visalia, California

**Report on State Compliance*****Opinion on State Compliance***

We have audited Tulare County Office of Education's compliance with the types of compliance requirements described in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on each of Tulare County Office of Education's state programs for the fiscal year ended June 30, 2023, as identified below.

In our opinion, Tulare County Office of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the applicable state programs for the year ended June 30, 2023.

***Basis for Opinion on State Compliance***

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 *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810 as regulations (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of Tulare County Office of Education 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 audit opinion on state compliance. Our audit does not provide a legal determination of Tulare County Office of Education's compliance with the compliance requirements referred to above.

***Responsibilities of Management for 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 the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Tulare County Office of Education's state programs.

**Auditor’s Responsibilities for the Audit of State Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Tulare County Office of Education's 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 K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance 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. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the report on compliance about Tulare County Office of Education's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgement 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 Tulare County Office of Education's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Tulare County Office of Education's 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 the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Tulare County Office of Education's internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine Tulare County Office of Education's compliance with the state laws and regulations related to the following items:

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
<b>Local Education Agencies Other Than Charter Schools</b>	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Not Applicable
Independent Study	Yes
Continuation Education	Not Applicable
Instructional Time	Not Applicable
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Not Applicable
Classroom Teacher Salaries	Not Applicable
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Yes
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Not Applicable
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
Home to School Transportation Reimbursement	Yes
Independent Study Certification for ADA Loss Mitigation	Yes

**Auditor’s Responsibilities for the Audit of State Compliance (continued)**

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
<b>School Districts, County Offices of Education, and Charter Schools</b>	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Yes
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	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
Transitional Kindergarten	Not Applicable
<b>Charter Schools</b>	
Attendance; for charter schools	Yes
Mode of Instruction; for charter schools	Yes
Nonclassroom-Based Instruction/Independent Study; for charter schools	Yes
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Yes
Annual Instructional Minutes - Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable

The term “Not Applicable” is used above to mean either the County Office of Education did not offer the program during the current fiscal year, the County Office of Education did not participate in 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 or 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 state 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 state 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 state 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 State Compliance section 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 consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

***Report on Internal Control Over Compliance (continued)***

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 K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

San Diego, California  
December 13, 2023

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## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**TULARE COUNTY OFFICE OF EDUCATION  
SUMMARY OF AUDITORS' RESULTS  
FOR THE YEAR ENDED JUNE 30, 2023**

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**FINANCIAL STATEMENTS**

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

**FEDERAL AWARDS**

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>93.600</u>	<u>Head Start</u>
<u>93.959</u>	<u>CA Friday Night Live</u>
<u>84.425, 84.425C, 84.425U</u>	<u>Education Stabilization Fund Discretionary Grants</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 2,824,389</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

**STATE AWARDS**

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with 2022-23 Guide for Annual Audits of California K-12 Local Education Agencies ?	<u>No</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>



**TULARE COUNTY OFFICE OF EDUCATION  
FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2023**

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**FIVE DIGIT CODE**

20000  
30000

**AB 3627 FINDING TYPE**

Inventory of Equipment  
Internal Control

*There were no financial statement findings for the year ended June 30, 2023.*

**TULARE COUNTY OFFICE OF EDUCATION  
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2023**

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**FIVE DIGIT CODE**  
50000

**AB 3627 FINDING TYPE**  
Federal Compliance

*There were no federal award findings or questioned costs for the year ended June 30, 2023.*

**TULARE COUNTY OFFICE OF EDUCATION  
STATE AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2023**

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**FIVE DIGIT CODE**

10000  
40000  
42000  
43000  
60000  
61000  
62000  
70000  
71000  
72000

**AB 3627 FINDING TYPE**

Attendance  
State Compliance  
Charter School Facilities Programs  
Apprenticeship: Related and Supplemental Instruction  
Miscellaneous  
Classroom Teacher Salaries  
Local Control Accountability Plan  
Instructional Materials  
Teacher Misassignments  
School Accountability Report Card

***There were no state award findings or questioned costs for the year ended June 30, 2023.***

**TULARE COUNTY OFFICE OF EDUCATION  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2023**

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*There were no findings or questioned costs for the year ended June 30, 2022.*

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Jeff Ramsay, Director, General Services

**SUBJECT:**

Resolution adopting procedures and guidelines for selection of lease-leaseback contractor.

**DESCRIPTION/SUMMARY:**

TCOE is currently working with Mangini Architects on preliminary design work for the administration office expansion project. In order to be in the best position to effectively complete constructible plans and specs, it is recommended to bring on a contractor to conduct preconstruction services. The Contractor would work with Mangini on preliminary project planning, value engineering, and constructability review. Upon careful review of the construction delivery methods available to TCOE, staff recommends the use of "Lease-Leaseback" ("LLB") construction delivery method.

**FINANCING:**

General Fund

**RECOMMENDATION:**

Adopt the resolution

## TULARE COUNTY BOARD OF EDUCATION

**Date:** January 10, 2024

**Subject:** Adoption of Procedures and Guidelines for Selection of Lease-Leaseback Contractor.

**Rationale:**

The Tulare County Office of Education (TCOE) has recently completed the purchase of real property directly to the east of the TCOE administration building, with the intent to construct the admin offices expansion project on this property.

TCOE is currently working with Mangini Architects on preliminary design work for the project. In order to be in the best position to effectively complete constructible plans and specs, it is recommended to bring on a contractor to conduct preconstruction services. The Contractor would work with Mangini on preliminary project planning, value engineering, and constructability review.

Upon careful review of the construction delivery methods available to TCOE, staff recommends the use of "Lease-Leaseback" ("LLB") construction delivery method.

Prior to selecting a contractor to perform preconstruction services and ultimately to construct the project, the LLB statutes require that the Board adopt LLB procedures for contractor selection.

Approval of Resolution No. \_\_\_\_ will allow TCOE to proceed with the next steps for the Administration Offices Expansion Project, including preparation and publication of a Request for Proposals (RFP) in order to select and engage a contractor, and provide for selection procedures for further LLB projects, as well.

**Recommended Motion:**

Staff recommends that the Board adopt Resolution No. \_\_\_\_ approving an RFP process for LLB projects and, related, authorize TCOE staff to move forward with issuing a Request for Proposal for Selection of Lease-Leaseback Contractors consistent with Resolution No. \_\_\_\_ for the Administration Offices Expansion Project.

**Attachments: Resolution No. \_\_\_\_\_**

RESOLUTION No. 23/24- 08  
BEFORE THE BOARD OF TRUSTEES OF THE  
TULARE COUNTY OFFICE OF EDUCATION  
TULARE COUNTY, CALIFORNIA

IN THE MATTER OF  
USE OF LEASE-LEASEBACK FOR  
CONSTRUCTION PROJECTS

RESOLUTION ADOPTING PROCEDURES  
AND GUIDELINES FOR SELECTION OF  
LEASE-LEASEBACK CONTRACTOR  
(Education Code §17406)

**WHEREAS**, for lease-leaseback construction contracts awarded on or after January 1, 2017, Education Code section 17406 requires California school districts and county offices of education to use a best value process to select the lease-leaseback contractor; and

**WHEREAS**, for such lease-leaseback contracts, Education Code section 17406 requires the Tulare County Board of Education (the “Board”) to adopt required procedures and guidelines for evaluating the qualifications of proposers that ensure that best value selections by the Board are conducted in a fair and impartial manner; and

**WHEREAS**, for such lease-leaseback contracts, Education Code section 17406 states that the best value process shall be a competitive procurement process where the contractor is selected on the basis of objective criteria for evaluating the qualifications of the proposers with the resulting selection representing the best combination of price and qualifications; and

**WHEREAS**, Education Code section 17406 requires that the lease-leaseback contractor selection process shall at a minimum include that statute’s requirements.

**NOW THEREFORE BE IT RESOLVED** that the procedures and guidelines specified in Education Code section 17406(a)(2)(A)-(G) (see Exhibit A to this Resolution) are adopted for use when the Tulare County Office of Education seeks proposals for a public project using the lease-leaseback delivery method pursuant to Education Code section 17406.

\*\*\*\*\*

THE FOREGOING RESOLUTION was adopted upon motion by Trustee \_\_\_\_\_, seconded by Trustee \_\_\_\_\_, at a regular meeting held on January 10, 2024, by the following vote:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

I, Tim Hire, ex-officio secretary of the Tulare County Board of Education, do hereby certify that the foregoing Resolution was duly passed and adopted by said Board, at an official and public meeting thereof, this 10th day of January 2024.

---

Tim Hire, Ex-Officio Secretary,  
Tulare County Board of Education



## EXHIBIT A

### Procedures and Guidelines for Selection of a Lease-Leaseback Contractor

A. The Tulare County Office of Education (“TCOE”) shall prepare a request for sealed proposals from qualified proposers. The TCOE shall include in the request for sealed proposals an estimate of price of the project, a clear, precise description of any preconstruction services that may be required and the facilities to be constructed, the key elements of the instrument to be awarded, a description of the format that proposals shall follow and the elements they shall contain, the standards the TCOE will use in evaluating proposals, the date on which proposals are due, and the timetable the TCOE will follow in reviewing and evaluating proposals.

B. The TCOE shall give notice of the request for sealed proposals in the manner of notice provided in Section 20112 of the Public Contract Code and in a trade paper of general circulation published in the County of Tulare, where the project is located, with the latest notice published at least 10 days before the date for receipt of the proposals.

C. The request for sealed proposals shall identify all criteria that the TCOE will consider in evaluating the proposals and qualifications of the proposers, including relevant experience, safety record, price proposal, and other factors specified by the TCOE. The price proposal shall include, at the TCOE’s discretion, either a lump-sum price for the instrument to be awarded or the proposer’s proposed fee to perform the services requested, including the proposer’s proposed fee to perform preconstruction services or any other work related to the facilities to be constructed, as requested by the TCOE. The request for proposals shall specify whether each criterion will be evaluated pass-fail or will be scored as part of the best value score, and whether proposers must achieve any minimum qualification score for award of the instrument under this section.

D. For each scored criterion, the TCOE shall identify the methodology and rating or weighing system that will be used by the TCOE in evaluating the criterion, including the weight assigned to the criterion and any minimum acceptable score.

E. Proposals shall be evaluated and the instrument awarded under this section in the following manner:

1. All proposals received shall be reviewed to determine those that meet the format requirements and the standards specified in the request for sealed proposals.

2. The TCOE shall evaluate the qualifications of the proposers based solely upon the criteria and evaluation methodology set forth in the request for sealed proposals, and shall assign a best value score to each proposal. Once the evaluation is complete, all responsive proposals shall be ranked from the highest best value to the lowest best value to the TCOE.

3. The award of the instrument shall be made by the Tulare County Superintendent

of Schools (the "Superintendent") to the responsive proposer whose proposal is determined, in writing by Superintendent, to be the best value to the TCOE.

4. If the selected proposer refuses or fails to execute the tendered instrument, the Superintendent may award the instrument to the proposer with the second highest best value score if the Superintendent deems it to be for the best interest of the TCOE. If the second selected proposer refuses or fails to execute the tendered instrument, the Superintendent may award the instrument to the proposer with the third highest best value score if the Superintendent deems it to be for the best interest of the TCOE.

5. Notwithstanding any other law, upon issuance of a contract award, the TCOE shall publicly announce its award, identifying the entity to which the award is made, along with a statement regarding the basis of the award. The statement regarding the TCOE's contract award and the contract file shall provide sufficient information to satisfy an external audit.

G. The Board, at its discretion, may reject all proposals and request new proposals.

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Jeff Ramsay - Director, General Services

**SUBJECT:**

Authorization to seek bids for a lease-leaseback contract for the new administration building project.

**DESCRIPTION/SUMMARY:**

As we begin the design of the new administration buildings we want to enter into a lease-leaseback contract to bring on a general contractor early in the project. This will allow the contractor to provide project estimates and make construction and material recommendations prior to subcontractor bidding.

**FINANCING:**

General Fund

**RECOMMENDATION:**

Approve seeking bids