



KINGS COUNTY BOARD OF EDUCATION

REGULAR MEETING

TRUSTEE AREA 1



MARLENE "MICKEY" THAYER

TRUSTEE AREA 2



MARY GONZALES-GOMEZ

TRUSTEE AREA 3



TAWNY ROBINSON

TRUSTEE AREA 4



ADAM T. MEDEIROS

TRUSTEE AREA 5



ALICIA RAMIREZ

Wednesday, January 11, 2023
Kings County Office of Education
1144 W. Lacey Blvd., Hanford, CA 93230

4:00 PM



Kings County Board of Education

Area 1
Mickey Thayer

Area 2
Mary Gonzales-Gomez

Area 3
Tawny Robinson

Area 4
Adam T. Medeiros

Area 5
Alicia Ramirez

Kings County Board of Education

Regular Meeting

Wednesday, January 11, 2023

4:00 p.m.

1. Call to Order ~ *President Robinson*
2. Pledge of Allegiance ~ *President Robinson*
3. **COMMENTS FROM THE PUBLIC**

Public comment on any item of interest to the public that is within the Board's jurisdiction will be heard. The Board may limit comment to no more than 3 minutes and the total time for public input on an agenda item shall not exceed 20 minutes.

4. Swearing in of the Kings County Superintendent of Schools ~ *President Robinson*

CONSENT CALENDAR:

All items listed under the consent calendar are considered to be routine and may be enacted by one motion. Any consent calendar item may be removed at the request of any board member and made part of the regular meeting. Items removed from the Consent Calendar will be voted on in the order they appear.

1. Approve Minutes of the December 14, 2022, Organizational Meeting ~ *President Robinson* (pgs. 1-7)
2. Approve Board Policy 5141.22 *Infectious Diseases with Administrative Regulation* (2nd reading) ~ *Rebecca Jensen* (pgs. 8-15)
3. Approve Board Policy 5141.33 *Head Lice* (2nd^d reading) ~ *Rebecca Jensen* (pgs. 16-18)
4. Approve Board Policy 6142.1 *Sexual Health and HIV/Aids Prevention Instruction* (2nd reading) ~ *Rebecca Jensen* (pgs. 19-29)
5. Approve Board Policy Regulation 6146.1 *High School Graduation Requirements with Administrative Regulation* (2nd^d reading) ~ *Joy Santos* (pgs. 30-40)

ACTION ITEMS:

1. Approve Gene Billingsley Classroom Scholarship for 2022-2023 ~ *Joy Santos* (pgs. 41-43)
2. Approve the School Accountability Report Card 2021-2022 for Kings County J.C. Montgomery School ~ *Joy Santos* (pgs. 44-66)
3. Approve the School Accountability Report Card 2021-2022 for Kings County Shelly Baird School ~ *Rebecca Jensen* (pgs. 67-88)
4. Approve 2021-2022 Audited Financial Statements ~ *Jamie Dial* (pgs. 90-165)

INFORMATION:

1. *Superintendent's Report* ~ *Todd Barlow* (pg. 166)

COMMENTS FROM THE BOARD

Coming Events

Next County Board Meeting: February 8, 2022

Academic Decathlon Week 1: January 28, 2023 ~ Lemoore Service Center

Academic Decathlon Week 2: February 4, 2023 ~ Sierra Pacific High School

**Kings County Board of Education
Organizational Meeting
December 14, 2022**

**Kings County Office of Education, 1144 W. Lacey Blvd., Hanford, CA 93230
4:00 PM**

CALL TO ORDER:

President Robinson convened the Organizational Meeting of the Kings County Board of Education at 4:00 p.m. Mr. Bradley Albert of the Hanford Parks and Recreation Department led the audience in the Pledge of Allegiance.

MEMBERS PRESENT:

Board members in attendance included: President Tawny Robinson, Mr. Adam T. Medeiros, Mrs. Mickey Thayer, Ms. Alicia Ramirez and Mrs. Mary Gonzales-Gomez. Mr. Barlow presided as ex-officio secretary.

OTHER PARTICIPANTS:

Mrs. Joy Santos, Mrs. Jamie Dial, Mrs. Lisa Horne, Mrs. Rebecca Jensen, Mr. Edward Bonham, Mr. Rick Dihel, Mrs. Mary Billingsley, Mrs. Nathalia Martinez, Ms. Dawn Martin, Mr. Bradley Albert of the Hanford Parks and Recreation Department, Mr. Jason Strickland representing the Hanford Elementary School District, Mrs. Valerie Lopez, Mr. Luis Lopez Jr., Mrs. Angelica Lopez, and family and guests of the KCOE Retirement Honorees. Ms. Leana Cantrell presided as the recording secretary.

COMMENTS FROM THE PUBLIC:

Mr. Bradley Albert of the Hanford Parks and Recreation Department presented 100 complimentary tickets for the Hanford Winter Wonderland skating arena to be distributed out to students. He also provided information for the holiday drone show December 16, 2022 at 5:30 pm, 7:30 pm, and 9:30 pm.

RECOGNITION OF KCOE RETIREES:

Mrs. Lisa Horne and Mr. Todd Barlow recognized Mr. Rick Dihel, Mrs. Mary Billingsley, and Mrs. Nathalia Martinez for their years of service and dedication to the Kings County Office of Education. The board recessed for a reception in their honor at 4:10 pm.

CONDUCT INTERDISTRICT ATTENDANCE APPEAL HEARING:

The board reconvened at 4:15 pm and held an interdistrict appeal hearing. The father, Mr. Luis Lopez jr. and mother, Angelica Lopez both presented their statements regarding their opposing preference of where their children should attend school. Mr. Jason Strickland then represented the Hanford Elementary School District's stance. Following the review of all documents and testimonies, on the motion of board member Adam Medeiros, second by Mary Gonzales-Gomez, the board voted to uphold the decision of the Hanford Elementary School District to attend the childrens' legal district of residence.

AYES: 5
NOES: 0
ABSENT: 0

**SWEARING IN OF
NEW/CONTINUING BOARD
MEMBERS**

Mr. Todd Barlow administered the official Oath of Office for continuing Board Members - Tawny Robinson and Adam Medeiros. Both were sworn in to serve until 2026.

**CONDUCT ANNUAL
ORGANIZATIONAL MEETING
OF THE KINGS COUNTY
OFFICE OF EDUCATION**

The board conducted the Annual Organizational meeting of the Kings County Office of Education.

On motion by Adam Medeiros, second by Mickey Thayer, Tawny Robinson was selected to remain president of the board for a second term. Mrs. Robinson will continue to preside as President for the year 2023. The vote was approved unanimously.

AYES: 5
NOES: 0
ABSENT: 0

On motion by Mary Gonzales-Gomez, second by Alicia Ramirez, Alicia Ramirez was selected to serve as Vice President for the year 2023. The vote was approved unanimously.

AYES: 5
NOES: 0
ABSENT: 0

On Motion by Adam Medeiros, second by Alicia Ramirez, the date and time for the meetings of the Kings County Board of Education will remain the second Wednesday of each month at 4:00 pm for the year 2023. The vote was approved unanimously.

AYES: 5
NOES: 0
ABSENT: 0

On motion by Tawny Robinson, second by Mickey Thayer, Alicia Ramirez was selected to remain the Kings County School Board Association (KCSBA) representative for the Kings County Board of Education for the year 2023. The vote was approved unanimously.

AYES: 5
NOES: 0
ABSENT: 0

**APPROVE CONSENT
CALENDAR ITEMS 1 - 7:**

The board moved to approve the Consent Calendar items 1-7 as a book.

- Minutes of November 9, 2022 Regular Meeting
- Board Policy 0410 *Non Discrimination in District Programs and Activities* (2nd Reading)
- Board Policy 5145.3 *Non Discrimination/Harassment* (2nd Reading)
- Board Policy 5145.7 *Sexual Harassment with Exhibit* (2nd Reading)
- Board Policy 5146 *Married/Pregnant/Parenting Students* (2nd Reading)
- Board Policy 5141.21 *Extracurricular and Cocurricular Activities* (2nd Reading)
- Board/Superintendent Policy 5141.21 *Administering Medication with Administrative Regulation and Exhibit* (2nd Reading)

On motion by Mary Gonzales-Gomez, second by Mickey Thayer, Consent Calendar Items 1-7 were approved unanimously:

AYES: 5
NOES: 0
ABSENT: 0

**APPROVE THE 2022-2023
FIRST INTERIM REPORT: :**

Mrs. Jamie Dial presented the 2022-2023 First Interim Report.

On motion by Mickey Thayer, second by Alicia Ramirez the 2022-2023 First Interim Report was approved unanimously:

AYES: 5
NOES: 0
ABSENT: 0

**APPROVE RESOLUTION
A121422 - THE KINGS
COUNTY DIRECTOR OF
FINANCE'S STATEMENT OF
INVESTMENT POLICY AND
DELEGATING INVESTMENT
AUTHORITY TO THE KINGS
COUNTY DIRECTOR OF
FINANCE:**

Mrs. Jamie Dial presented Resolution A121411 - The Kings County Director of Finance's Statement of Investment Policy and Delegating Investment Authority to the Kings County Director of Finance.

On motion by Tawny Robinson, second by Mickey Thayer Resolution A121411 - The Kings County Director of Finance's Statement of Investment Policy and Delegating Investment Authority to the Kings County Director of Finance was approved unanimously:

AYES: 5
NOES: 0
ABSENT: 0

**APPROVE RESOLUTION
B121422 - CALIFORNIA STATE
PRESCHOOL PROGRAM
CONTRACT APPROVAL AND
AUTHORIZED SIGNATURE:**

Mrs. Joy Santos presented Resolution B121422 - California State Preschool Program Contract Approval and Authorized Signature.

On motion by Alicia Ramirez, second by Adam Medeiros Resolution B121422 - California State Preschool Program Contract Approval and Authorized Signature was approved unanimously:

AYES: 5
NOES: 0
ABSENT: 0

**APPROVE RESOLUTION
C121422 - ABSENT BOARD
MEMBER COMPENSATION:**

President Robinson presented Resolution C121422 - Absent Board Member Compensation. The resolution serves to approve the absence of board member Alicia Ramirez from the regular board meeting of the Kings County Board of Education held on November 9, 2022. Member Ramirez represented the board at the Halloween Trunk-or-Treat event at Shelly Baird School in lieu of the regular meeting.

On motion by Adam Medeiros, second by Mickey Thayer, Resolution C121422 - Absent Board Member Compensation was approved unanimously:

AYES: 5
NOES: 0
ABSENT: 0

**REVIEW DISPOSAL
OF FIXED ASSETS:**

Mrs. Jamie Dial presented the Disposal of Fixed Assets. The presented items have been deemed damaged or irrelevant and are slated for disposal. The items have been valued at less than \$25,000. The presented item requires no action and has been provided for information only.

**REVIEW BOARD POLICY
5141.22 INFECTIOUS DISEASE
WITH ADMINISTRATIVE
REGULATION (1ST READING)**

Mrs. Rebecca Jensen presented Board Policy 5141.22 Infectious Disease with Administrative Regulation. The policy has been presented for a 1st read, information only and will be brought to the Board as an action item at the January 11, 2023 Regular Meeting of the Kings County Board of Education.

**REVIEW BOARD POLICY
5141.33 HEAD LICE (1ST
READING)**

Mrs. Rebecca Jensen presented Board Policy 5141.33 Head Lice. The policy has been presented for a 1st read, information only and will be brought to the Board as an action item at the January 11, 2023 Regular Meeting of the Kings County Board of Education.

**REVIEW BOARD POLICY
6142.2 SEXUAL HEALTH AND
HIV/AIDS PREVENTION
INSTRUCTION (1ST READING)**

Mrs. Rebecca Jensen presented Board Policy 6142.2 Sexual Health and HIV/AIDS Prevention Instruction. The policy has been presented for a 1st read, information only and will be brought to the Board as an action item at the January 11, 2023 Regular Meeting of the Kings County Board of Education.

**REVIEW BOARD POLICY
6146.1 HIGH SCHOOL
GRADUATION
REQUIREMENTS WITH
ADMINISTRATIVE
REGULATION (1ST READING)**

Mrs. Joy Santos presented Board Policy 6146.1 High School Graduation Requirements with Administrative Regulation. The policy has been presented for a 1st read, information only and will be brought to the Board as an action item at the January 11, 2023 Regular Meeting of the Kings County Board of Education.

**SUPERINTENDENT'S
REPORT:**

Superintendent, Todd Barlow presented the following updates:

- Election results for California Assembly District 16, and California Senate District 33.
- CCBE Handbooks have been ordered for all board members and will ship on January 5, 2023.
- Kings County Consortium Board Governance Training - January 10, 2023 presented by Lozano Smith Attorneys at Law.
- Differentiated Assistance: 11 districts in Kings County have been identified as Tier 2 and eligible for differentiated assistance support from the County Office's Educational Services Team.
- Students from KCOE's Elementary Expanded Learning programs at Kit Carson and Lakeside attended a service field trip to volunteer at the Poverello House in Fresno.
- Photos of the fully installed Early Learning Center playground.

COMMENTS FROM THE BOARD:

Member Gonzales-Gomez reported:

- Mrs. Gonzales-Gomez shared that she attended events to pass out turkeys for Thanksgiving to families in Corcoran and Stratford.
- She also shared that she has continued to correspond with Circle T Ranch to find ways to help integrate their equestrian therapy as a tool for social emotional intervention in Avenal.
- Mrs. Gonzales-Gomez has attended meetings of the Retired Teachers Association and feels it is a wonderful organization.
- She also helped facilitate a visit from Santa to one of the Shelly Baird classes in Corcoran.

Member Ramirez reported:

- Ms. Ramirez shared that she also attended Thanksgiving turkey and toy drives that benefited students and families in Armona and Stratford.
- She also shared that she was looking forward to the Santa Fly-Over scheduled for Friday, December 16, 2022.

Member Thayer reported:

- Mrs. Thayer shared that she has been encouraged to hear that California has been making efforts to provide alternative teacher housing to help address the cost of living and the shortage of teachers.

Vice President Medeiros reported:

- Mr. Medeiros shared that he has continued his efforts of attending district board meetings to find out more information on how the constitution is being taught in their schools. He attended board meetings for Island, Lakeside, Kings-River Hardwick, and Hanford Elementary School District.

President Robinson reported:

- Mrs. Robinson shared that she has been providing volunteer literacy coaching for the Pioneer Union Elementary School District. She shared that Covid has set students back, but there was already a need for literacy intervention. The need has now been amplified with only 3 out of 25 students reading at grade level; an example in one classroom setting. She shared that she will be continuing to volunteer and be a support system for teachers in need of reading instruction coaching. She also shared that she is still working with Kings Literacy Initiative Pact (KLIP) to host a training for teachers and district staff that will provide reading instruction tools, based on science, that will enable them to provide effective literacy intervention to the many students that are in need.

There were no other comments from the board.

There being no further business, the meeting adjourned at 5:52 PM.

Sincerely,



Todd Barlow
Ex Officio Secretary

BOARD ACTION ITEM

This should be a one sheet brief outline of the matter to be acted upon. If more detailed information is required, it should be attached. The cover sheet should include:

TOPIC:	INFECTIOUS DISEASES BP 5141.22 and ADMINISTRATIVE REGULATION 5141.22 – FINAL READ
DATE OF MEETING:	January 11, 2023
ISSUE:	This is a second and final read of the revised Board Policy and Administrative Regulation 5141.22 – Infectious Diseases
BACKGROUND:	There have been no changes since the first read through
RESOURCE:	Rebecca Jensen, Assistant Superintendent, Special Education 559-589-7097
RECOMMENDATION:	“The Administration recommends that the Board adopt the revised Infections Diseases Policy and Administrative Regulation as written.”

Kings County Board of Education

Board Policy

BP 5141.22

Students

INFECTIOUS DISEASES

The Kings County Board of Education and the Kings County Superintendent of Schools recognize their dual responsibility to protect the health and welfare of students and staff as well as to protect individual legal rights to a free and appropriate education. **desire to protect students from risks posed by exposure to infectious diseases while providing a high-quality education for all students. The Superintendent or designee shall collaborate with local and state health officials to develop and regularly update a comprehensive plan for disease prevention that promotes preventative measures, mitigation, education, communication, and training of students and staff. All measures to limit the spread of infectious diseases shall be nondiscriminatory and ensure that equity is promoted.**

Infectious Disease Prevention

~~The Superintendent or designee shall collaborate with parents/guardians and local health agencies and organizations to develop a comprehensive approach to disease prevention that promotes preventative measures and education of students and staff.~~

The Superintendent or designee shall regularly review resources available from health experts to ensure that county programs **and operations** are based on the most up-to-date information.

The Superintendent or designee shall ensure that the county's comprehensive health education program provides **age-appropriate** information about the **nature and symptoms of communicable diseases**, ~~prevention of infectious diseases, including the nature of blood borne pathogens and their transmission, as well as information~~ **and how** to help prevent the spread of contagious diseases. ~~, such as a pandemic influenza. He/she shall also ensure that each county-run school has sufficient infection prevention supplies that are easily accessible to staff. As well, district schools supported by county nurses will be notified of the need to purchase sufficient infection prevention supplies.~~

If the local health officer notifies the district of an outbreak of a communicable disease, or the imminent and proximate threat of a communicable disease outbreak or epidemic that threatens the public's health, the district shall take any action that the health officer deems necessary to control the spread of the disease. The district shall comply with all applicable state and federal privacy laws in regard to any such information received from the local health officer. (Health and Safety Code 120175.5)

Universal Precautions

Students and staff shall observe universal precautions in order to prevent exposure to bloodborne pathogens and to prevent the spread of infectious diseases.

The Superintendent or designee shall inform students of the precautions to be used in

cases of exposure to blood or other body fluids through injury, accident, or classroom instruction.

Students with Infectious Diseases

The Superintendent or designee shall exclude students **from on-campus instruction** only in accordance with law, Board policy, and administrative regulation. Because bloodborne pathogens such as hepatitis B virus, hepatitis C virus, and human immunodeficiency virus (HIV) are not casually transmitted, the presence of infectious conditions of this type is not, by itself, sufficient reason to exclude students from attending school.
BP 5141.22

Parents/guardians are encouraged to inform the Superintendent or designee if their child has an infectious disease so that school staff may work cooperatively with the student's parents/guardians to minimize the child's exposure to other diseases in the school setting. **If necessary, the Superintendent or designee shall inform health officials of any potential outbreak.** The Superintendent or designee shall ensure that student confidentiality **and privacy** rights are strictly observed in accordance with law.

Legal References:

Federal	Description
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
20 USC 1400-1482	Individuals with Disabilities Education Act
29 USC 794	Rehabilitation Act of 1973, Section 504
45 CFR 164.500-164.534	Health Insurance Portability and Accountability Act (HIPAA)

Management Resources	Description
Court Decision	Thomas v. Atascadero Unified School District, (1987) 662 F.Supp. 376
Website	<u>U.S. Government Pandemic Flu Information</u>
Website	<u>CSBA</u>
Website	<u>Centers for Disease Control and Prevention</u>
Website	<u>California Department of Public Health</u>
Website	<u>California Department of Education</u>

State	Description
17 CCR 2500-2511	<u>Communicable disease reporting requirements</u>
8 CCR 5193	California bloodborne pathogens standard
CA Constitution Article 1, Section 1	<u>Right to Privacy</u>
Civ. Code 1798-1798.76	<u>Information Practices Act</u>
Civ. Code 56-56.37	<u>Confidentiality of medical information</u>

Ed. Code 48210-48216	Persons excluded
Ed. Code 49073-49079	Privacy of pupil records
Ed. Code 49403	Cooperation in control of communicable disease and immunization of pupils
Ed. Code 49405	Smallpox control
Ed. Code 49406	Examination for tuberculosis (employees)
Ed. Code 49408	Information for use in emergencies
Ed. Code 49602	Confidentiality of student information
Ed. Code 51202	Instruction in personal and public health and safety
H&S Code 120230	Exclusion for communicable disease
H&S Code 120325-120380	Immunization against communicable diseases
H&S Code 120875-120895	AIDS information
H&S Code 120975-121022	Mandated blood testing and confidentiality to protect public health
H&S Code 121475-121520	Tuberculosis tests for pupils

Adopted by Board: June 4, 1986 Reviewed by

Board: December 6, 1989 Reviewed by Board:

May 4, 1994 Revised by Board: May 7, 1997

Revised by Board: July 7, 1999 Revised by

Board: December 7, 2006 Reviewed by Board:

December 6, 2017

Kings County Board of Education

Administrative Regulation

AR 5141.22

Students

INFECTIOUS DISEASES

The Superintendent or designee ~~shall immediately report to the local health officer the presence or suspected presence of any communicable disease.~~ **work with state and local health officials to develop and regularly update a plan to prevent and mitigate the spread of infectious diseases. Components of the plan may include, but are not necessarily limited to:**

1. A communication strategy for informing students, parents/guardians, staff, and the community about the disease(s), including symptoms, complications, transmission, and current recommendations from state and local departments of public health
2. Protocols for assessing when campus closures are necessary and when campus(es) may reopen
3. Alternative means of instruction, schedules, and attendance, including the provision of instruction to students with disabilities, English learners, and foster or homeless youth, in the event of campus closures or partial closures
4. Guidelines regarding preventative measures such as social distancing, personal protective equipment, temperature checks, and/or any other health screening allowed by law
5. Protocols regarding the acquisition and provision of personal protective equipment and other supplies
6. Procedures for the cancellation or alteration of extracurricular activities and field trips
7. Protocols for transportation of students using county vehicles
8. Information on effective hygiene practices
9. Provisions for continuing free and reduced-price meal services
10. Processes for protecting students who are at higher risk from the disease
11. Programs that enhance a positive school climate and foster the emotional well-being of all students
12. Guidelines for cleaning and sanitization of district facilities and equipment
13. Protocols for visitors and outside groups that utilize district facilities
14. Staff training

The Superintendent or designee shall immediately report to the local health officer the presence or suspected presence of any communicable disease. (17 CCR 2508)

Universal Precautions in the Classroom

Before students work with blood, blood products, or other body fluids, the teacher shall explain the potentially hazardous nature of blood and body fluids in the transmission of various agents from one person to another and the specific procedures and safety precautions to be used in the lesson.

The following precautions shall be used when students are working with blood or other body fluids:

1. Before and after exposure to blood or other body fluids, students shall wash their hands with soap and water and cover any existing cut, wound, or open sore with a sterile dressing.
2. Students shall wear gloves or other personal protective equipment as appropriate.
3. Blood typing or similar experiments may be conducted by teacher demonstrations. When being performed individually, students shall work with their own blood or use prepackaged ABO/Rh blood cell kits that have vials of blood previously tested for transmissible agents.
 - a. **For finger punctures, S**tudents shall use individual sterile lancets for finger punctures and shall not reuse them.
 - b. Before the finger is punctured, it shall be wiped with a piece of cotton that has been immersed in alcohol.
 - c. If bleeding persists after the finger is punctured, the student shall apply a sterile bandage using moderate pressure.
4. Lancets and any other materials contaminated with blood or body fluids shall be discarded into a ~~sharps box~~**solution consisting of one part bleach to 10 parts water (1:10), made fresh daily.**
5. At the end of the class, surfaces shall be wiped with alcohol or a solution of one part bleach to 10 parts water.

~~In determining whether or not to exclude a student from the school site, administrators will follow these guidelines:~~

- ~~1. Consider each case individually.~~
- ~~2. Consider various educational alternatives for the assignment of students.~~
- ~~3. Protect the confidentiality of information and records.~~
- ~~4. Consult legal, medical and insurance authority and receive written assurances/concurrences as to their opinions that inclusion of a student with an infectious or contagious disease would not increase the risk to other students and staff.~~
- ~~5. Consider the welfare of the student with such a disease.~~
- ~~6. Inform parents or guardians of the decision to exclude a student and provide opportunities for a formal response.~~
- ~~7. Implement programs to inform students, staff, parents and the community as to the facts about infectious and contagious diseases where appropriate.~~

~~8. Review each individual decision periodically.~~

Legal References:

Federal	Description
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
20 USC 1400-1482	Individuals with Disabilities Education Act
29 USC 794	Rehabilitation Act of 1973, Section 504
45 CFR 164.500-164.534	Health Insurance Portability and Accountability Act (HIPAA)

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Website	<u>California Department of Education</u>

State	Description
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Ed. Code 49073-49079	Privacy of pupil records
Ed. Code 49403	Cooperation in control of communicable disease and immunization of pupils
Ed. Code 49405	Smallpox control
Ed. Code 49406	Examination for tuberculosis (employees)
Ed. Code 49408	Information for use in emergencies
Ed. Code 49602	Confidentiality of student information

Ed. Code 51202	Instruction in personal and public health and safety
H&S Code 120230	Exclusion for communicable disease
H&S Code 120325-120380	Immunization against communicable diseases
H&S Code 120875-120895	AIDS information
H&S Code 120975-121022	Mandated blood testing and confidentiality to protect public health
H&S Code 121475-121520	Tuberculosis tests for pupils

Adopted by Board: December 7, 2006

Revised by Board: December 6, 2017

BOARD ACTION ITEM

This should be a one sheet brief outline of the matter to be acted upon. If more detailed information is required, it should be attached. The cover sheet should include:

TOPIC:	HEAD LICE BP 5141.33 – FINAL READ
DATE OF MEETING:	January 11, 2023
ISSUE:	This is a second and final read of the revised Board Policy 5141.33 – Head Lice
BACKGROUND:	There have been no changes since the first read through.
RESOURCE:	Rebecca Jensen, Assistant Superintendent, Special Education 559-589-7097
RECOMMENDATION:	“The Administration recommends that the Board adopt the revised Head Lice Policy as written.”

Kings County Board of Education

Board Policy

BP 5141.33

Students

HEAD LICE AND NIT-FREE REQUIREMENT

The Governing Board ~~believes~~ **recognizes** that ~~the district's~~ head lice **infestations among students require treatment but do not pose a risk of transmitting disease. The Superintendent or designee shall encourage early detection and treatment in a manner that** ~~management program should emphasize the correct diagnosis and treatment of head lice in order to minimize~~ **s** ~~disruption of the education process~~ **program** and ~~to reduce~~ **s** ~~the number of student absences. resulting from infestation. In consultation with the school nurse, the Superintendent or designee may establish a routine screening program to help prevent the spread of head lice.~~

The Superintendent or designee may distribute information to parents/guardians of preschool and elementary students regarding routine screening, symptoms, accurate diagnosis, and proper treatment of head lice infestations. The Superintendent or designee also may provide related information to school staff.

~~School employees shall report all suspected cases of head lice to the school nurse or designee as soon as possible. The nurse or designee shall examine the student and other students who are siblings of the affected student or members of the same household.~~

~~It is the policy of the Kings County Board of Education and the Kings County Superintendent of Schools that in order to effectively control the outbreak of lice in school age children, students in classes operated by the Kings County Board of Education or Kings County Superintendent of Schools are to be excluded from school until their hair is "nit" free. The student who is excluded from school because of lice infestation may return to school after treatment with an effective pediculicide and removal of all visible nits.~~ **If a student is found with active, adult head lice, he/she shall be allowed to stay in school until the end of the school day. The parent/guardian of any such student shall be given information about the treatment of head lice and encouraged to begin treatment of the student immediately and to check all members of the family. The parent/guardian also shall be informed that the student shall be checked upon return to school the next day and allowed to remain in school if no active head lice are detected.**

Upon the student's return to school, the school nurse or designee shall check the student for active head lice. If it is determined that the student remains infected with head lice, the school nurse or designee shall contact the student's parent/guardian to discuss treatment. As needed, he/she may provide additional resources and/or referral to the local health department, health care providers, or other agencies.

If a student is found consistently infested with head lice, he/she may be referred to a multidisciplinary team, which may consist of the school nurse, representatives from the local health department and social services, and other appropriate individuals, to determine the best approach for identifying and resolving problems contributing to the student's head lice infestations.

~~The Superintendent or designee shall send home the notification required by law for excluded students. (Education Code 48213)~~

~~The principal and school nurse shall work with the parents/guardians of any student who has been deemed to be a chronic head lice case in order to help minimize the student's absences from school.~~

When it is determined that one two or more students in any class or school are infested with have been identified as having a head lice, the principal or designee may, at their discretion, notify infestation, all students in the class shall be examined. In consultation with the school nurse, the principal may also send information about head lice home to all parents/guardians of the students in that class or school and provide them with information about the detection and treatment of head lice.

Staff shall maintain the privacy of students identified as having head lice. and excluded from attendance.

Legal References:

EDUCATION CODE

Ed. Code 48320-48325

School attendance review boards

Ed. Code 49451

Physical examinations: parent's refusal to consent

Adopted by Board: May 7, 1986 Revised by Board: November 1, 1989 Reviewed by Board: May 4, 1994 Revised by Board: May 7, 1997 Revised by Board: December 6, 2006

BOARD ACTION ITEM

This should be a one sheet brief outline of the matter to be acted upon. If more detailed information is required, it should be attached. The cover sheet should include:

TOPIC:	SEXUAL HEALTH AND HIV/AIDS PREVENTION INSTRUCTION BP 6142.1 and AR 6142.1 – FINAL READ
DATE OF MEETING:	January 11, 2023
ISSUE:	This is a second and final read of the revised Board Policy and Administrative Regulation 6142.1 – Sexual Health and HIV/AIDS Prevention Instruction
BACKGROUND:	There have been no changes since the first read through.
RESOURCE:	Rebecca Jensen, Assistant Superintendent, Special Education 559-589-7097
RECOMMENDATION:	“The Administration recommends that the Board adopt the revised Sexual Health and HIV/AIDS Prevention Instruction Policy as written.”

Kings County Office of Education

DRAFT

Board Policy

Sexual Health And HIV/AIDS Prevention Instruction

BP 6142.1

Instruction

The Governing Board desires to provide a well-planned, integrated sequence of medically accurate and inclusive instruction on comprehensive sexual health and human immunodeficiency virus (HIV) prevention. The district's educational program shall address the goals of the California Healthy Youth Act pursuant to Education Code 51930-51939, including providing students with the knowledge and skills necessary to protect them from risks presented by sexually transmitted infections, unintended pregnancy, sexual harassment, sexual assault, sexual abuse, and human trafficking and to have healthy, positive, and safe relationships and behaviors. The district's educational program shall also promote students' understanding of sexuality as a normal part of human development and their development of healthy attitudes and behaviors concerning adolescent growth and development, body image, gender, gender identity, gender expression, sexual orientation, relationships, marriage, and family.

(cf. 5030 - Student Wellness)

(cf. 5141.22 - Infectious Diseases)

(cf. 5141.25 - Availability of Condoms)

(cf. 5146 - Married/Pregnant/Parenting Students)

(cf. 6142.8 - Comprehensive Health Education)

The district shall respect the rights of parents/guardians to supervise their children's education on these subjects and to impart values regarding human sexuality to their children.

Comprehensive sexual health education and HIV prevention education shall be offered to all students in grades 7-12 at least once in junior high or middle school and at least once in high school. (Education Code 51934)

(cf. 6143 - Courses of Study)

The district's comprehensive sexual health education program shall include information on the affirmative consent standard. Affirmative consent is defined as affirmative, conscious, and voluntary agreement to engage in sexual activity. Teachers delivering such instruction shall consult information related to sexual harassment and violence in the state health curriculum framework. (Education Code 51225.36, 67386)

The Superintendent or designee shall identify appropriate methods for informing the school community about subjects related to the district's comprehensive sexual health and HIV

prevention education. The Superintendent or designee shall use such identified methods to inform parents/guardians of students in grades 6-12 about human trafficking prevention resources, as required pursuant to Education Code 49381.

Parent/Guardian Consent

At the beginning of each school year or at the time of a student's enrollment, parents/guardians shall be notified, in the manner specified in the accompanying administrative regulation, that they may request in writing that their child be excused from participating in comprehensive sexual health and HIV prevention education. Students so excused by their parents/guardians shall be given an alternative educational activity. (Education Code 51240, 51938, 51939)

(cf. 5022 - Student and Family Privacy Rights)

A student shall not be subject to disciplinary action, academic penalty, or other sanction if the student's parent/guardian declines to permit the student to receive the instruction. (Education Code 51939)

Legal Reference:

EDUCATION CODE

220 Prohibition of discrimination

33544 Inclusion of sexual harassment and violence in health curriculum framework

48980 Notice at beginning of term

49381 Human trafficking prevention resources

51202 Instruction in personal and public health and safety

51210.8 Health education curriculum

51225.36 Instruction in sexual harassment and violence; districts that require health education for graduation

51240 Excuse from instruction due to religious beliefs

51513 Test, questionnaire, survey, or examination containing questions about beliefs or practices

51930-51939 California Healthy Youth Act

51950 Abuse, sexual abuse, and human trafficking prevention education

67386 Student safety; affirmative consent standard

HEALTH AND SAFETY CODE

1255.7 Parents surrendering physical custody of a baby

PENAL CODE

243.4 Sexual battery

261.5 Unlawful sexual intercourse

271.5 Parents voluntarily surrendering custody of a baby

UNITED STATES CODE, TITLE 20

1232h Protection of student rights

7906 Sex education requirements and prohibited use of funds

Management Resources:

CSBA PUBLICATIONS

Promoting Healthy Relationships for Adolescents: Board Policy Considerations, Governance Brief, August 2014

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Health Education Content Standards for California Public Schools, Kindergarten Through Grade 12, 2008

Health Framework for California Public Schools: Kindergarten through Grade 12, 2003

HUMAN RIGHTS CAMPAIGN FOUNDATION PUBLICATIONS

California LGBTQ Youth Report, January 2019

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, Sex Education and HIV/AIDS/STD Instruction:
<http://www.cde.ca.gov/ls/he/se>

California Department of Public Health: <http://www.cdph.ca.gov>

California Healthy Kids Resource Center: <http://www.californiahealthykids.org>

California Partnership to End Domestic Violence: <http://www.cpedv.org>

California Safe Schools Coalition: <http://www.casafeschools.org>

Centers for Disease Control and Prevention: <http://www.cdc.gov>

Human Rights Campaign: <http://www.hrc.org/hrc-story/hrc-foundation>

U.S. Food and Drug Administration: <http://www.fda.gov>

08/2022

Kings County Office of Education
DRAFT
Administrative Regulation
Sexual Health And HIV/AIDS Prevention Instruction

AR 6142.1
Instruction

Definitions

Comprehensive sexual health education means education regarding human development and sexuality, including education on pregnancy, contraception, and sexually transmitted infections. (Education Code 51931)

HIV prevention education means instruction on the nature of human immunodeficiency virus (HIV) and acquired immune deficiency syndrome (AIDS), methods of transmission, strategies to reduce the risk of HIV infection, and social and public health issues related to HIV and AIDS. (Education Code 51931)

(cf. 6142.8 - Comprehensive Health Education)
(cf. 6143 - Courses of Study)

Age appropriate refers to topics, messages, and teaching methods suitable to particular ages or age groups of children and adolescents, based on developing cognitive, emotional, and behavioral capacity typical for the age or age group. (Education Code 51931)

Medically accurate means verified or supported by research conducted in compliance with scientific methods and published in peer-reviewed journals, where appropriate, and recognized as accurate and objective by professional organizations and agencies with expertise in the relevant field, such as the federal Centers for Disease Control and Prevention, the American Public Health Association, the American Academy of Pediatrics, and the American College of Obstetricians and Gynecologists. (Education Code 51931)

General Criteria for Instruction and Materials

The Superintendent or designee shall ensure that the district's comprehensive sexual health and HIV prevention instruction and materials: (Education Code 51933)

1. Are age appropriate
2. Are medically accurate and objective
3. Are aligned with and support the following purposes as specified in Education Code 51930:

- a. To provide students with the knowledge and skills necessary to protect their sexual and reproductive health from HIV and other sexually transmitted infections and from unintended pregnancy
 - b. To provide students with the knowledge and skills they need to develop healthy attitudes concerning adolescent growth and development, body image, gender, sexual orientation, relationships, marriage, and family
 - c. To promote understanding of sexuality as a normal part of human development
 - d. To ensure students receive integrated, comprehensive, accurate, and unbiased sexual health and HIV prevention instruction and provide educators with clear tools and guidance to accomplish that end
 - e. To provide students with the knowledge and skills necessary to have healthy, positive, and safe relationships and behaviors
4. Are appropriate for use with English learners, students with disabilities, and students of all races, genders, sexual orientations, and ethnic and cultural backgrounds

(cf. 6174 - Education for English Learners)

5. Are available on an equal basis to a student who is an English learner, consistent with the existing curriculum and alternative options for an English learner as otherwise provided in the Education Code
6. Are accessible to students with disabilities, including, but not limited to, the provision of a modified curriculum, materials, and instruction in alternative formats and auxiliary aids

(cf. 6159 - Individualized Education Program)

7. Do not reflect or promote bias against any person in protected categories of discrimination pursuant to Education Code 220

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 1312.3 - Uniform Complaint Procedures)

8. Affirmatively recognize that people have different sexual orientations and, when discussing or providing examples of relationships and couples, shall be inclusive of same-sex relationships

9. Teach students about gender, gender expression, and gender identity, and explore the harm of negative gender stereotypes

10. Encourage students to communicate with their parents/guardians and other trusted adults

about human sexuality and provide the knowledge and skills necessary to do so

11. Teach the value of and prepare students to have and maintain committed relationships such as marriage

12. Provide students with knowledge and skills they need to form healthy relationships that are based on mutual respect and affection and are free from violence, coercion, harassment, and intimidation

(cf. 5145.3 - Nondiscrimination/Harassment)

13. Provide students with knowledge and skills for making and implementing healthy decisions about sexuality, including communication and refusal skills to assist students in overcoming peer pressure and using effective decision-making skills to avoid high-risk activities

14. Do not teach or promote religious doctrine

Components of Sexual Health and HIV Prevention Education

The district's comprehensive sexual health education and HIV prevention education for students in grades 7-12, in addition to complying with the criteria listed above in the section "General Criteria for Instruction and Materials," shall include all of the following: (Education Code 51934)

1. Information on the nature of HIV and other sexually transmitted infections and their effects on the human body

2. Information on the manner in which HIV and other sexually transmitted infections are and are not transmitted, including information on the relative risk of infection according to specific behaviors, including sexual behaviors and injection drug use

3. Information that abstinence from sexual activity and injection drug use is the only certain way to prevent HIV and other sexually transmitted infections, and that abstinence from sexual intercourse is the only certain way to prevent unintended pregnancy

The instruction shall provide information about the value of delaying sexual activity while also providing medically accurate information on other methods of preventing HIV and other sexually transmitted infections and pregnancy.

(cf. 5141.25 - Availability of Condoms)

(cf. 5146 - Married/Pregnant/Parenting Students)

4. Information about the effectiveness and safety of all federal Food and Drug Administration (FDA) approved methods that prevent or reduce the risk of contracting HIV and other sexually transmitted infections, including use of antiretroviral medication, consistent with the Centers for Disease Control and Prevention

5. Information about the effectiveness and safety of reducing the risk of HIV transmission as a result of injection drug use by decreasing needle use and needle sharing
6. Information about the treatment of HIV and other sexually transmitted infections, including how antiretroviral therapy can dramatically prolong the lives of many people living with HIV and reduce the likelihood of transmitting HIV to others
7. Discussion about social views on HIV and AIDS, including addressing unfounded stereotypes and myths regarding HIV and AIDS and people living with HIV

This instruction shall emphasize that successfully treated HIV-positive individuals have a normal life expectancy, all people are at some risk of contracting HIV, and testing is the only way to know if one is HIV-positive.

8. Information about local resources, how to access local resources, and students' legal rights to access local resources for sexual and reproductive health care such as testing and medical care for HIV and other sexually transmitted infections and pregnancy prevention and care, as well as local resources for assistance with sexual assault and intimate partner violence
9. Information about the effectiveness and safety of FDA-approved contraceptive methods in preventing pregnancy, including, but not limited to, emergency contraception. Instruction on pregnancy shall include an objective discussion of all legally available pregnancy outcomes, including, but not limited to:
 - a. Parenting, adoption, and abortion
 - b. Information on the law on surrendering physical custody of a minor child 72 hours of age or younger, pursuant to Health and Safety Code 1255.7 and Penal Code 271.5
 - c. The importance of prenatal care
10. Information about sexual harassment, sexual assault, sexual abuse, and human trafficking, including:
 - a. Information on the prevalence and nature of human trafficking, strategies to reduce the risk of human trafficking, techniques to set healthy boundaries, and how to safely seek assistance if there is a suspicion of trafficking
 - b. Information on how social media and mobile device applications are used for human trafficking
11. Information about adolescent relationship abuse and intimate partner violence, including the early warning signs of each

The district's comprehensive sexual health education and HIV prevention education shall include instruction regarding the potential risks and consequences of creating and sharing suggestive or sexually explicit materials through cell phones, social networking web sites, computer networks, or other digital media. (Education Code 51934)

Professional Development

The district's comprehensive sexual health education and HIV prevention education shall be provided by instructors trained in the appropriate courses who are knowledgeable of the most recent medically accurate research on human sexuality, healthy relationships, pregnancy, and HIV and other sexually transmitted infections. (Education Code 51931, 51934)

The Superintendent or designee shall cooperatively plan and conduct in-service training for all district personnel who provide HIV prevention education, through regional planning, joint powers agreements, or contract services. (Education Code 51935)

(cf. 4131 - Staff Development)

In developing and providing in-service training, the Superintendent or designee shall cooperate and collaborate with the teachers who provide HIV prevention education and with the California Department of Education (CDE). (Education Code 51935)

The district shall periodically conduct in-service training to enable district personnel to learn new developments in the scientific understanding of HIV. In-service training shall be voluntary for personnel who have demonstrated expertise or received in-service training from the CDE or Centers for Disease Control and Prevention. (Education Code 51935)

The Superintendent or designee may expand HIV in-service training to cover the topic of comprehensive sexual health education in order for district personnel teaching comprehensive sexual health education to learn new developments in the scientific understanding of sexual health. (Education Code 51935)

The Superintendent or designee shall periodically provide continuing education that enables district personnel to learn about new developments in the understanding of abuse, including sexual abuse, and human trafficking and current prevention efforts and methods. Such education may include early identification of abuse, including sexual abuse, and human trafficking of students and minors. (Education Code 51950)

Use of Consultants or Guest Speakers

The Superintendent or designee may contract with outside consultants or guest speakers, including those who have developed multilingual curricula or curricula accessible to persons with disabilities, to deliver comprehensive sexual health and HIV prevention education or to provide training for district personnel. All outside consultants and guest speakers shall have

expertise in comprehensive sexual health education and HIV prevention education and knowledge of the most recent medically accurate research on the relevant topic(s) covered in the instruction. The Superintendent or designee shall ensure that any instruction provided by an outside speaker or consultant complies with Board policy, administrative regulation, and Education Code 51930-51939. (Education Code 51933, 51934, 51936)

(cf. 6145.8 - Assemblies and Special Events)

Parent/Guardian Notification

At the beginning of each school year or at the time of a student's enrollment, the Superintendent or designee shall notify parents/guardians about instruction in comprehensive sexual health education and HIV prevention education, as well as research on student health behaviors and risks, planned for the coming year. The notice shall advise parents/guardians: (Education Code 48980, 51938)

1. That written and audiovisual educational materials to be used in comprehensive sexual health and HIV prevention education are available for inspection
2. That parents/guardians have a right to excuse their child from comprehensive sexual health or HIV prevention education, or research on student health behaviors and risks, provided they submit their request in writing to the district
3. That parents/guardians have a right to request a copy of Education Code 51930-51939
4. Whether the comprehensive sexual health or HIV prevention education will be taught by district personnel or outside consultants and, if the district chooses to use outside consultants or guest speakers for this purpose, the following information:
 - a. The date of the instruction
 - b. The name of the organization or affiliation of each guest speaker
 - c. Information stating the right of the parent/guardian to request a copy of Education Code 51933, 51934, and 51938

If the arrangements for instruction by outside consultants or guest speakers are made after the beginning of the school year, the Superintendent or designee shall notify parents/guardians by mail or another commonly used method of notification no fewer than 14 days before the instruction is given.

(cf. 5145.6 - Parental Notifications)

Nonapplicability to Certain Instruction or Materials

The requirements of Education Code 51930-51939 pertaining to instructional content, teacher

training, and parental notification and consent shall not apply to the following: (Education Code 51932)

1. A description or illustration of human reproductive organs that may appear in a textbook, adopted pursuant to law, if the textbook does not include other elements of comprehensive sexual health education or HIV prevention education as defined in Education Code 51931

(cf. 6142.93 - Science Instruction)

2. Instruction, materials, presentations, or programming that discusses gender, gender identity, gender expression, sexual orientation, discrimination, harassment, bullying, intimidation, relationships, or family and does not discuss human reproductive organs and their functions

08/2022

ACTION ITEM

DATE: January 11, 2023

TOPIC: Board Policy/ Administrative Regulation 6146.1:
High School Graduation Requirements

ISSUE: This board policy was last revised in 2006.
Revisions presented for consideration today were
made based on CSBA guidelines.

BACKGROUND: The Board shall ensure that King County Office of
Education policies align with the county's vision and
goals, promote student achievement, provide for
consistent and fair treatment of students and staff,
and proactively address equity and the provision of
equal access to opportunities for all students.

RESOURCE: Joy Santos, Assistant Superintendent,
Educational Services
joy.santos@kingscoe.org
559-589-7068

RECOMMENDATION: Administration recommends approval of policy.

Kings County Board of Education Board Policy

BP 6146.1

Instruction

HIGH SCHOOL GRADUATION REQUIREMENTS

The ~~governing board~~ Kings County Office of Education desires to prepare ~~each~~ all students to **successfully complete the high school course of study and** obtain a diploma ~~of high school graduation in order to provide students with~~ that represents their **educational achievement and increases their** opportunities for postsecondary education and ~~for~~ employment.

The county office of education (COE) students shall complete graduation course requirements as specified in Education Code 51225.3 and those adopted by the Board, except for students who are exempted as provided in “Exemptions from County Office - Adopted Graduation Requirements,” below. Students who are exempted from county office - adopted graduation requirements shall be eligible to participate in any graduation ceremony and school activity related to graduation in which other students are eligible to participate.

Course Requirements

To obtain a **high school** diploma ~~of graduation from high school~~, students shall complete ~~at least~~ the following courses in grades 9-12, with each course being one year unless otherwise specified:

1. Three courses in English (**Education Code 51225.3**)
2. Two courses in mathematics (**Education Code 51225.3**)

Students shall complete at least one mathematics course that meets the state academic content standards for Algebra I or Mathematics I. Students may complete such coursework prior to grade 9 provided that they also complete two mathematics courses in grades 9-12. (Education Code 51224.5)

~~Education Code 51224.5 provides that, as part of the mathematics requirement, students must complete coursework at least equivalent to state content standards for Algebra I. This requirement applies to all students, including students in alternative or continuing education, or special education.~~

~~Beginning in the 2003-04 school year, at least one mathematics course, or a combination of the two mathematics courses required for completion in grades~~

~~9-12, shall meet or exceed state academic content standards for Algebra I.~~

~~Completion, prior to grade 9, or of algebra coursework that meets or exceeds state academic content standards shall **satisfy the algebra coursework requirement but shall** not exempt a student from the requirement to complete two mathematics courses in grades 9-12.~~

3. Two courses in science, including biological and physical sciences (**Education Code 51225.3**)
4. Three courses in social studies, including United States (**U.S.**) history and geography; world history, culture, and geography; a one-semester course in American government and civics; and a one-semester course in economics (**Education Code 51225.3**)
5. One course in visual or performing arts, ~~foreign~~ **world** language, or **career technical education (CTE)**. **For purposes of this requirement, a course in American Sign Language shall be deemed a course in world language. (Education Code 51225.3)**

To be counted towards meeting grade requirements, a CTE course shall be aligned to the CTE model curriculum standards and framework adopted by the State Board of Education. (Education Code 51225.3)

6. Two courses in physical education, unless the student has been exempted pursuant to **other section of the Education Code** ~~51241~~ (**Education Code 51225.3**)
7. **Beginning with the 2029-30 school year, a one-semester course in ethnic studies (Education Code 51225.3)**

Because the prescribed course of study may not accommodate the needs of some students, the Board shall provide alternative means for the completion of prescribed courses in accordance with law.

~~California Exit Exam for the Classes of 2006 and Later~~

~~Beginning in the 2005-06 school year, each student completing grade 12 shall have successfully passed the state exit examination in language arts and mathematics~~

~~as a condition of high school graduation.~~

~~Supplemental instruction shall be offered to any student in grades 7-12 who does not demonstrate "sufficient progress," as defined in Board policy, toward passing the exit examination.~~

~~Students who have not passed on or both parts of the exit exam by the end of grade 12 shall have the opportunity to receive intensive instruction and services for up to two consecutive academic years after completion of grade 12 or until they have passed both parts of the exam, whichever comes first.~~

~~Students who have passed all the County's course requirements by the end of their senior year but are unable to pass the high school exit examination shall receive a certificate of completion.~~

~~The Superintendent or designee shall regularly report to the Board regarding the number of students receiving a certificate of completion and the resources that have been offered to such students.~~

Exemptions From County Office - Adopted Graduation Requirements

Prior to the beginning of grade 10, the individualized education program (IEP) team for each student with disabilities shall determine whether the student is eligible for exemption from all coursework and other requirements adopted by the Board in addition to the statewide course requirements for high school graduation, and if so, shall notify the student's parent/guardian of the exemption. A student with disabilities shall be eligible for the exemption, if the student's IEP provides for both of the following requirements: (Education Code 51225.31)

1. That the student take the alternate assessment aligned to alternate achievement standards in grade 11 as described in Education Code 60640
2. That the student complete state standards aligned coursework to meet the statewide coursework specified in Education Code 51225.3

In addition, a foster youth, homeless student, former juvenile court school student, child of a military family, or migrant student who transfers into the county office school or between county office schools any time after completing the second year of high school, or a newly arrived immigrant student who is in the third or fourth year of high school and is participating in a newcomer program, shall be exempted from any graduation requirements adopted by the board that are in addition to statewide course requirements. This exemption shall not apply if the superintendent or designee makes a finding that the student is reasonably able to complete the requirements in time to graduate by the end of the fourth year of high school.

Within 30 days of the transfer into a school by a foster youth, homeless student, former juvenile court school student, child of a military family, migrant student, or a newly arrived immigrant student, or of the commencement of participation in a newcomer program, as applicable, the Superintendent or designee shall notify an eligible student, and others as required by law, of the availability of the exemption from local graduation requirements and whether the student qualifies for it. (Education Code 51225.1)

Retroactive Diplomas

Any student who completed grade 12 in the 2003-04 through 2014-15 school year and met all applicable graduation requirements other than the passage of the high school exit examination shall be granted a high school diploma. (Education Code 51413)

In addition, ~~The Board~~ the COE may retroactively grant a high school diplomas to a former students who: (Education Code 48204.4, 51430, 51440) ~~has interned by order of the federal government during World War II or who is an honorably discharged veteran of World War II, the Korean War, or the Vietnam War, provided that he/she was enrolled in a district school immediately preceding the internment or military service and he/she did not receive a diploma because his/her education was interrupted due the internment or military service.~~

~~In addition, the Board may retroactively grant a diploma to a deceased former student who satisfied the above conditions. The diplomas shall be received by the deceased student's next of kin.~~

1. **Departed California against their will while in grade 12 and did not receive a diploma because the departure interrupted their education, provided that they were in good academic standing at the time of the departure.**

Persons may be considered to have departed California against their will if they were in custody of a government agency and were transferred to another state, were subject to a lawful order from a court or government agency that authorized their removal from California, were subject to a lawful order and were permitted to depart California before being removed from California pursuant to the lawful order, were removed or were permitted to depart voluntarily pursuant to the federal Immigration and Nationality Act, or departed due to other circumstances determined by the COE that are consistent with the purposes of Education Code 48204.4.

In determining whether to award a diploma under these circumstances, the Superintendent or designee shall consider any coursework that may have

been completed outside of the U.S. or through online or virtual courses.

2. Were interned by order of the federal government during World War II or are honorably discharged veterans of World War II, the Korean War, or the Vietnam War, provided that they were enrolled in a COE high school immediately preceding the internment of military service and did not receive a diploma because their education was interrupted due to the internment or military service in those wars.

Deceased former students who satisfy these conditions may be granted a retroactive diploma to be received by their next of kin.

3. Are veterans who entered the military service of the U.S. while in grade 12 and who had satisfactorily completed the first half of the work required for grade 12 in a COE school.
4. Were in their senior year of high school during the 2019-20 school year, were in good academic standing and on track to graduate at the end of the 2019-20 school year as of March 1, 2020, and were unable to complete the statewide graduation requirements as a result of the COVID-19 crisis.

Honorary Diplomas

The Board may grant an honorary high school diploma to: (Education Code 51225.5)

1. An international exchange student who has not completed the course of study ordinarily required for graduation and who is returning to the student's home country following the completion of one academic school year in the COE.
2. A student who is terminally ill.

The honorary diploma shall be clearly distinguishable from the regular diploma of graduation awarded by the COE. (Education Code 51225.5)

Legal Reference:

EDUCATION CODE

~~35186 Williams Uniform Complaint Procedures~~

~~37252 Supplemental instruction programs~~

~~37154 Supplemental instruction based on failure to pass exit exam by end of grade 12~~

~~37254.1 Required student participation in supplemental instruction~~

47612 Enrollment in charter school

48200 Compulsory attendance

48204.4 Parents/guardians departing California against their will

48412 Certificate of proficiency

48430 Continuation education schools and classes

48645.5 Acceptance of coursework

~~48980~~

48980 Required notification at beginning of term

49701 Interstate Compact on Educational Opportunity for Military Children

51224 Skills and knowledge required for adult life

51224.5 Algebra instruction

51225.1 Exemption from district graduation requirements

51225.2 Student in foster care defined; acceptance of coursework, credits, retaking of course

51225.3 Requirements for graduation

51225.36 Instruction in sexual harassment and violence; districts that require health education for graduation

51225.5 Honorary diplomas; ~~foreign exchange students~~

51228 Graduation requirements

51240-51246 Exemptions from requirements

51250-51251 Assistance to military dependents

51410-51412 Diplomas

51420-51427 High school equivalency certificates

51430 Retroactive high school diplomas

51440 Retroactive high school diplomas

51450-51455 Golden State Seal Merit Diploma

51745 Independent study restrictions

~~52378 Supplemental school counseling program~~

56390-56392 Recognition for educational achievement, special education

60850-60859 High school exit examination

66204 Certification of high school courses as meeting university admissions criteria

CODE OF REGULATIONS, TITLE 5

1600-1651 Graduation of students from grade 12 and credit toward graduation

4600-4670 Uniform complaint procedures

COURT DECISIONS

O'Connell v. Superior Court (Valenzuela), (2006) 141 Cal.App.4th 1452

Management Resources:

WEBSITES

CSBA: <http://www.csba.org>

California Department of Education, High School: <http://www.cde.ca.gov/ci/gs/hs>

University of California, List of Approved a-g Courses:

<http://www.universityofcalifornia.edu/admissions/freshman/requirements>

Adopted by Board: February 1, 2006

Revised by Board: _____

Kings County Board of Education

Administrative Rules & Regulations

AR 6146.1
Instruction

HIGH SCHOOL GRADUATION REQUIREMENTS

Notifications

Requirements for graduation and specified alternative means for completing the prescribed course of study shall be made available to students, parents/guardians, and the public. **(Education Code 51225.3)**

~~Students shall not be required to have resided within the district for any minimum length of time as a condition of high school graduation.~~

~~If a student successfully completes the County's graduation requirements while attending a juvenile court school or nonpublic, nonsectarian school or agency, the district shall issue the student a diploma from the school the student last attended.~~

~~California Exit Examination for the Classes of 2006 and Later~~

~~At the beginning of each school year or at the time a student transfers into the county, the Governing Board shall provide written notification to all students in grades 9-12 and to their parents/guardians that, starting in the 2005-06 school year and each year thereafter, each student completing the 12th grade shall be required to successfully pass the state's high school exit examination as a condition of graduation. The notification shall include, at a minimum, the date of the examination, the requirements for passing the examination, and the consequences of not passing the examination.~~

~~The examination shall be administered in accordance with law, Board policy, and administrative regulation.~~

~~When students do not demonstrate sufficient progress toward passing the exit examination, supplemental instruction offered by the district shall be designed to assist students to succeed on the exit examination and shall reflect statewide academic standards to the extent that the district has aligned its curriculum with those standards. Students will be encouraged to attend supplemental programs.~~

~~Students not passing the California High School Exit Examination (CAHSEE)~~

~~who meet other graduation requirements will be issued an alternative certificate of completion indicating proficiency standards in writing, reading, and math along with course requirements that have been met.~~

In the annual notification sent to parents/guardians pursuant to Education Code 48980, the superintendent or designee shall include the following: (Education Code 48980)

- 1. Information about county office of education (COE) high school graduation requirements and how much each requirement satisfies or does not satisfy the subject matter requirements for admission to the California State University and the University of California**
- 2. A complete list of career technical education courses offered by the COE that satisfy the subject matter requirements for admission to the California State University and the University of California, and which of the specific college admission requirements these courses satisfy**

Legal Reference

EDUCATION CODE:

6146.11 Alternative Credits Toward Graduation

6145.6 International Exchange

6146.2 Certificate of Proficiency/High School Equivalency

5145.6 Parental Notifications

6143 Courses of Study

6178 Career Technical Education

6178.2 Regional Occupational Center/Program

~~37252 Supplemental instructional programs~~

~~48430 Continuation education schools and classes~~

~~48645.5 Acceptance of coursework~~

~~48980~~

~~51224 Skills and knowledge required for adult life~~

~~51224.5 Algebra instruction~~

48980 Required notification at beginning of term

51225.3 Requirements for graduation

~~51225.5 Honorary diplomas; foreign-exchange students~~

~~51228 Graduation requirements~~

~~51240-51246 Exemptions from requirements~~

~~51410-51412 Diplomas~~

~~51420-51427 High school equivalency certificates~~

~~51450-51455 Golden State Seal Merit Diploma~~

~~56390-56392 Recognition for educational achievement, special education~~

~~60850-60859 High school exit examination~~

~~66204 Certification of high school courses as meeting university admissions criteria~~

Adopted by Board: February 1, 2006

Revised by Board: _____

ACTION ITEM

DATE: January 11, 2023

TOPIC: Approval of the Gene Billingsley Classroom Scholarship for 2022-2023.

ISSUE: The Kings County Office of Education facilitates the Gene Billingsley Classroom Scholarship application process to select an employee of the Kings County Office of Education that directly supports students. The recipient of the scholarship is awarded a \$100.00 reimbursement for materials that will better the classroom experience.

As stated in the scholarship bylaws: "The Kings County Board of Education shall bear responsibility for the Fund.

BACKGROUND:

In recognition for his many years of dedicated service to the students of Kings County, and with sincere appreciation for his leadership as the Kings County Superintendent of Schools, employees of the Kings County Office of Education have donated approximately \$2,000 to establish a classroom scholarship in Mr. Billingsley's honor. Such a gift seemed eminently appropriate since Mr. Billingsley constantly reminded all staff that what "is done at the County Office must tie directly to the betterment of students or be brought to question."

RESOURCE: Joy Santos
Assistant Superintendent, Educational Services
joy.santos@kingscoe.org
559-589-7068

RECOMMENDATION: Recommend the Kings County Board of Education approves the 2022-2023 Gene Billingsley Classroom Scholarship be awarded to Sarah Piper.



Kings County Office of Education

Todd Barlow - County Superintendent of Schools

**Kings County
Board of Education**

**Area 1
Mickey Thayer**

**Area 2
Mary
Gonzales-Gomez**

**Area 3
Tawny Robinson**

**Area 4
Adam T. Medeiros**

**Area 5
Alicia Ramirez**

December 16, 2022

Sarah Piper
ELOP Site Coordinator
Neutra Elementary

Dear Sarah,

Congratulations!

You and your students have been awarded the 2022-2023 Gene Billingsley Classroom Award in the amount of \$100. An award certificate will be presented to you at the Kings County Board of Education meeting on:

Wednesday, January 11, 2023

4:00 p.m.

KCOE Round Building, Large Conference Room

To redeem your award money, please present a copy of your award certificate, along with receipts, invoice, or expense claim, to Sonia Borges KCOE Staff Accountant. If you have questions regarding reimbursement or payment, please contact Sonia Borges at **589-7051**.

Thank you for continuing with former County Superintendent, Gene Billingsley's commitment to the betterment of Kings County students!

Sincerely,

Lane Alves
KCOE Lemoore Service Center
876 East D Street
Lemoore, CA 93245
Direct Line: 559-589-2669
Lane.alves@kingscoe.org

cc: Todd Barlow
Sonia Borges



Picture this: you're a teacher having a great day with your class. They've been on their best behavior, even though it's a Friday, and it's been a scorching hot week, and it's the end of the day and everyone ready to go home. Sure, we can send them on their way with their parents with a smile and a wave and say that we can't wait to see them next week, but that's it? It seems a little anticlimactic. Now think of all the times we have to get a child in trouble for breaking the rules, even if they were just hangry (hungry-angry) or tired.

We have to get kids in trouble sometimes, why not let them earn some rewards, too? As many studies have shown, reinforcements in the classroom can work to great effect when used consistently across a class or program by teachers who work together for the same goals. At Neutra school onboard NAS Lemoore, we have a program called SOAR to do just that. Children earn a SOAR card as a reinforcer for good behavior. They can use these for various rewards on campus.

That's where we come in. We are the Extended Learning Opportunity Program at Neutra. We're a program open until six p.m. Our lesson plans can make some amazing things happen, for instance the classic baking soda volcanos in a class-made dough and a recipe from Costa Rica we all got to eat family style. We love projects like this, but it takes a team effort from the teachers and the children to make it work. We want to use the SOAR program, but there's nowhere for the kids to use those SOAR cards they earn at ELOP for benefits at ELOP, and I'd like to change that.

That's why I'm writing to you. If our program won the scholarship, I could buy a big treasure box. All the kids would sign the treasure box so they all know it's for them if they earn a prize, and every Friday we draw a SOAR card from a littler (but still very cool looking) box where they put their cards. The winner of the raffle gets a prize! The problem is, our hypothetical treasure box is empty. There are no prizes. Program funds don't cover the cost of anything not included as an educational activity. Which I completely understand, but what is a treasure box without its treasure?

Our students would benefit from a fun, physical reminder of why they will have a great time at ELP that they can enjoy at home. Positive reinforcement helps both the students feel valued and increases good behaviors so we can spend more time doing great things and helping students instead of focusing on the negative. With your generosity, we can make our treasure raffle a reality and start paying back good behavior. Thank you so much for your time,

Sarah Piper
Neutra ELP Site Coordinator
sarah.piper@kingscoie.org

ACTION ITEM

DATE:	January 11, 2023
TOPIC:	Approval of the 2022 School Accountability Report Card (SARC) for J.C. Montgomery School
ISSUE:	Schools are required to annually update and publish school reports to provide parents and community with important school information.
BACKGROUND:	Since November 1988, state law has required schools receiving state funding to prepare and deliver SARCs. This is also a requirement in the federal education law, ESSA.
RESOURCE:	Joy Santos Assistant Superintendent, Educational Services joy.santos@kingscoe.org 559-589-7068
RECOMMENDATION:	Recommend the Kings County Board of Education approves the 2022 School Accountability Report Card (SARC) for J.C. Montgomery School

J.C. Montgomery School

2021-2022 School Accountability Report Card

(Published During the 2022-2023 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



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

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

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

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

DataQuest



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

California School Dashboard



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

Internet Access

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

2022-23 School Contact Information

School Name	J.C. Montgomery School
Street	1450 Forum Dr.
City, State, Zip	Hanford, CA 93230
Phone Number	(559) 589-2623
Principal	Mrs. Elizabeth Norris
Email Address	elizabeth.norris@kingscoe.org
School Website	www.kingscoe.org/domain/136
County-District-School (CDS) Code	16101651630102

2022-23 District Contact Information

District Name	Kings County Office of Education
Phone Number	(559) 584-1441
Superintendent	Mr. Todd Barlow
Email Address	todd.barlow@kingscoe.org
District Website Address	www.kingscoe.org

2022-23 School Overview

Kings County Office of Education in conjunction with the Kings County Probation Department operates J.C. Montgomery School and serves incarcerated youth in Kings County. The purpose of the school is to provide high-quality education and personal growth opportunities to incarcerated youth in a challenging, safe, and supportive learning environment.

J.C. Montgomery provides a rigorous and relevant education program to incarcerated students. One of the goals of the school is to provide a curriculum aligned with the California State Standards, this allows students to return to their district of residence schools with minimum interruption in learning. Many students who enroll are deficient in school credits and are struggling academically. Teachers provide intervention programs and strategies to assist students in closing learning gaps. While reports on CBEDS day indicate the school served twenty three (23) students, it is only a snapshot in time for the month of October 2021. Students enter and leave J.C. Montgomery and Kings County Juvenile Center almost daily. Students may be enrolled for one (1) day or over a year in duration in some cases. Entering and leaving the juvenile center may be due to placement/release by the court, commitment time completed or moving to another adult or juvenile facility. During the 2021-2022 school year, the school served ninety students (90) with the majority only detained once; however, they comprised one hundred thirty one (131) stays.

School Vision

J.C. Montgomery will help students to chart a new course by building a trusting and fair environment that inspires student growth and success.

School Mission

J.C. Montgomery will support student learning through culturally responsive and trauma-informed teaching practices. J.C. Montgomery will take an assets-based approach that identifies the strengths and personal goals of each student.

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	<div><div>State Priority: Basic</div><div>The SARC provides the following information relevant to the State priority: Basic (Priority 1):<ul style="list-style-type: none">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; andSchool facilities are maintained in good repair</div></div>
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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						
Total Teaching Positions						

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						
Total Teaching Positions						

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		
Total Teachers Without Credentials and Misassignments		

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		
Total Out-of-Field Teachers		

2021-22 Class Assignments

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

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

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

Year and month in which the data were collected		2022/08	
Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	FSU ERWC - Grades 7-12, 2013 Edgenuity Common Core English - Grades 6-12, 2020 Edge ELD 2020	Yes	0%
Mathematics	Carnegie Learning, 2019 Edgenuity Common Core Math, 2020	Yes	0%
Science	HMH California The Living Earth (Biology), 2020 HMH Science Dimensions Earth (Earth), 2020 Edgenuity Biology, 2020	Yes	0%

	Edgenuity Physics, 2020 Edgenuity Physical Science, 2020 Edgenuity Environmental Science, 2020 Edgenuity Chemistry, 2020 Edgenuity Earth and Space Science, 2020		
History-Social Science	Glencoe United States Government, 2008 Glencoe Economics Today and Tomorrow, 2008 Glencoe The American Vision, 2006 Glencoe World History Modern Times, 2006 Glencoe World Geography and Culture, 2008 Glencoe The American Journey, 2006 Glencoe Medieval & Early Modern Times, 2006 Holt Ancient Civilization, 2006 Edgenuity World and Regional Geography, 2020 Edgenuity World History, Culture, and Geography, 2020 Edgenuity Principles of American Democracy, 2020 Edgenuity United States History and Geography, 2020	Yes	0%
Foreign Language	Edgenuity Spanish, 2020 Edgenuity German, 2020 Edgenuity French 2020	Yes	0%
Health	Edgenuity Health, 2020	Yes	0%
Visual and Performing Arts	Edgenuity Visual Arts, 2020 Edgenuity Art History, 2020	Yes	0%
Science Laboratory Equipment (grades 9-12)	Science Lab Equipment appropriate for Juvenile Court facility	Yes	0%

School Facility Conditions and Planned Improvements

The Juvenile Detention Facility located on 1450 Forum Drive in Hanford, CA is the only juvenile detention facility in Kings County. The Kings County Juvenile Detention Center is very similar to the design and functions of a facility geared towards the rehabilitation and care of juvenile offenders. The detention center contains medical facilities, psychological assessment facilities, a dining hall, single and double occupancy rooms, and the J.C. Montgomery School. All students who attend the J.C. Montgomery School are court-ordered to attend the school and are housed within the facility. The classrooms are located inside buildings that are maintained by the Kings County Probation Department. The care and upkeep of classrooms are achieved in coordination with the County Probation Department.

Year and month of the most recent FIT report

2022/10

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces		X		All repairs and custodial services are completed by the County of Kings, the noted items will be shared with the probation department. Touch up paint need on walls, door jambs, baseboards need to be cleaned, desks with minor graffiti, hole in cabinet needs to be covered. Classrooms are moving to a new facility March 2023.

School Facility Conditions and Planned Improvements				
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate			
Exemplary	Good	Fair	Poor
	X		

State Priority: Pupil Achievement

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

Statewide Assessments

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

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

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

SARC Reporting in the 2020-2021 School Year Only

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

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

Options

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

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

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

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

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

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

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

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

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

2021-22 CAASPP Test Results in ELA by Student Group

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

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

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

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

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

2021-22 CAASPP Test Results in Math by Student Group

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

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

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

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

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

CAASPP Test Results in Science for All Students

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

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

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

2021-22 CAASPP Test Results in Science by Student Group

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

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

2021-22 Career Technical Education Programs

Career Technical Education (CTE)

Incorporation of Edgenuity in 2020-2021 created more access for students to complete A-G requirements and career preparation courses. Students are provided with access to Edgenuity to explore CTE courses in multiple pathways. However, many students qualify for reduced credits for high school graduation granted through AB 2306 so they do not complete the additional coursework. The transition specialist meets with students individually to help complete the FAFSA and research post-secondary opportunities. They also work with probation staff and students on dual enrollment opportunities through West Hills College for students close to high school graduation. Additionally, students are offered the opportunity to enroll in certification classes that may help them obtain employment, such as CPR First Aid Classes and California Food Handling certification upon graduating.

IEP students receive support from the IEP teacher for post-secondary goals. These goals are supported throughout the length of a student's enrollment at JCM. Students with college and career readiness goals are given questionnaires, career interest surveys and spoken to directly regarding college and career readiness. Students have practiced filling out job applications and creating resumes. Students explore college and career interests with the IEP teacher using the internet to explore local colleges, career and technical schools that are of interest to students.

JCM began planning an Art, Media, and Entertainment Pathway that integrates with all core subjects in 2021-2022. An advisory committee identified skills needed for students to be College and Career Ready in the field of Music Production.

2022-2023 Students at JCM will have the opportunity to work with industry partners through an Arts, Media, and Entertainment pathway in audio and multimedia production. The site is partnered with organizations such as The Music Forward Foundation and The Animation Project. Teaching artist Josh Levine will be on site 45 days throughout the year further supporting this work. JCM is an active participant in the CA-AME-O community of practice and will attend the statewide Arts, Media, and Entertainment conference.

2021-22 Career Technical Education (CTE) Participation

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

Course Enrollment/Completion

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

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

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

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

2021-22 California Physical Fitness Test Results

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

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

2022-23 Opportunities for Parental Involvement

Involvement of parents, community representatives, classroom teachers, other school personnel, and secondary students' input is garnered using our stakeholder engagement processes. Consolidated application programs are reviewed at least annually during School Site Council Meetings. The School Site Council held hybrid meetings where attendees were able to provide school plan input in-person or via Zoom. English Learner Committee feedback was obtained during the School Site Council meeting and used to inform the school plan as well. Educational partner input was considered as we collaboratively reviewed the most recent state and local data and identified the potential issues regarding equitable access. We also regularly administer at least one survey per year to educational partners, which are utilized to inform the planning, implementation, and evaluation of programs and services provided. We also describe these processes within our LCAP Federal Addendum, LCAP in the Spring, and school and district engagement policies. The school provided surveys in February 2022 to parents, students, and staff to gather feedback that assisted in shaping the new 2022-2023 LCAP. The survey was provided electronically to parents, staff, and students. The survey was provided in English and Spanish for parents. Reminders were sent via Blackboard and social media. Follow-up calls were made to parents to solicit further input verbally. Community input was solicited during a public hearing. Bargaining units met in-person to provide input. Kings County Office of Education district administration, the site Principal, and the Assistant Superintendent of Special Education collaborated virtually and in-person. Information collected through the surveys and parent representation on School Site Council was used to inform the 2022-2023 LCAP. J.C. Montgomery believes the active partnership built between parents, students, and staff while working together sets the stage and encourages students to achieve more.

C. Engagement

State Priority: Pupil Engagement

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

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

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

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

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

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

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

2021-22 Chronic Absenteeism by Student Group

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

C. Engagement

State Priority: School Climate

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

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

Suspensions and Expulsions

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

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

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

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

2021-22 Suspensions and Expulsions by Student Group

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

2022-23 School Safety Plan

School Safety Plan

J.C. Montgomery (JCM) School is located in the Kings County Juvenile Center, operated by the Kings County Probation Department. The Safety School Plan is reviewed annually by the Kings County Juvenile Center staff members, and students. The plan is also reviewed and approved annually by the School Site Council.

Safe schools are orderly and purposeful places where students and staff are free to learn and teach without the threat of physical and psychological harm. JCM promotes educationally and psychologically healthy environments for all students. JCM recognizes there are comprehensive, broad factors directly related to a safe school environment such as the school faculty, school programs, and school improvement efforts. Although keeping students safe requires a community-wide effort, schools are an important piece of the undertaking to keep students safe. JCM's efforts are illustrated and incorporated within the safety plan as an expansive range of strategies and programs.

2019-20 Secondary Average Class Size and Class Size Distribution

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

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

2020-21 Secondary Average Class Size and Class Size Distribution

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

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

2021-22 Secondary Average Class Size and Class Size Distribution

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

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

2021-22 Ratio of Pupils to Academic Counselor

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

Title	Ratio
Pupils to Academic Counselor	

2021-22 Student Support Services Staff

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

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

2020-21 Expenditures Per Pupil and School Site Teacher Salaries

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

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$19,700	\$3,295	\$13,405	\$92,239
District	N/A	N/A	\$2,100	
Percent Difference - School Site and District	N/A	N/A	145.8	35.6
State	N/A	N/A		
Percent Difference - School Site and State	N/A	N/A	74.9	

2021-22 Types of Services Funded

Students at J.C. Montgomery (JCM) receive very individualized services. Students receive instruction in core state standards. JCM has increased its course offerings through Edgenuity, allowing students to obtain more credits based on student achievement rather than a time-based model. One-on-one teacher and instructional aide support are also used to provide intervention and support identified students. Students' independent reading and math level baselines are attained through iReady assessments upon entry into the school. They are then assigned the appropriate intervention lessons for Math and ELA. iReady is used to progress monitor regularly to appropriately leveled lessons. The Resource Specialist (RSP) teacher at JCM assists students with their goals per their Individualized Education Program (IEP). The Transition Specialist assists students when entering and exiting to help ensure students remain on track with their academic goals. They will also assist in directing communication with students, staff, parents, guardians, and other agencies concerning the incarcerated students of J.C. Montgomery School. Parent outreach support is a key service provided by the Transition Specialist. These are all important components of our supplemental educational services.

2020-21 Teacher and Administrative Salaries

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

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

2021-22 Advanced Placement (AP) Courses

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

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

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

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

Professional Development

2020-2021

Professional development for the 2020-2021 school year included: Induction support for new teachers, History-Social Science, Common Lit Distance Learning Support, Distance Learning Lesson Design, Math practice, NGSS training, Universal Design for Learning (UDL) foundational teachings, Fall CUE Conference, LightSail tutorials, English Language Arts (ELA) instruction, Solution Tree Special Education (SPED) Workshop, iReady tutorials, Edgenuity training, Positive Discipline support, and Social-Emotional Learning (SEL) Lessons.

2021-2022

Professional development plan for the 2021-2022 school year included: Expanding on the work of the previous year, with a focus on emotional disturbance in trauma-informed training and targeting students with Tier III behavioral needs. The culturally responsive training expanded to include lesson design. There was also a focus on Resource Support Program (RSP) training and coaching.

2022-2023 JC Montgomery staff will continue to develop skills in trauma-informed education. They will participate in the Crisis Prevention Institute's Verbal Intervention Training and training in the Therapeutic Beat Making Model from Today's Future Sound. Staff will move from lesson design to a coaching model in culturally responsive teaching. New staff will receive both lesson design and coaching. Staff will continue to receive training in English Language Development. The transition specialist will attend a national school counseling conference and a conference on foster and homeless populations. Both the RSP teacher and the transition specialist will receive training in legal compliance with student records. The art teacher will continue to gain skills in the STEAM model through professional development. Staff supporting the CTE pathways will receive training in multimedia production technology and instruction.

All professional development is aligned to academic content standards, based on student and staff identified needs. School staff, parents, committee members, and administrators work together to analyze a variety of student data to assist in professional development planning. We administer an annual professional development survey to all staff. We also utilize classroom observation data to gather professional development needs. We reflect our professional development implementation on our local indicator. Professional development is delivered via school workshops, conference attendance, and individual mentoring. Teachers are supported during implementation through in-class coaching with the assistance of Kings County Office of Education (KCOE) consultants, teacher-principal meetings, and student performance data reporting. Some professional development and continuing support will be delivered virtually due to evolving COVID-19 protocols. Cycles of coaching include modeling and feedback that accompany content training. In this manner, professional development is designed to be an ongoing learning experience.

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

Subject	2020-21	2021-22	2022-23
Number of school days dedicated to Staff Development and Continuous Improvement	67	96	114

ACTION ITEM

DATE:	January 11, 2023
TOPIC:	Approval of the 2022 School Accountability Report Card (SARC) for Kings County Special Education Shelly Baird School
ISSUE:	Schools are required to annually update and publish school reports to provide parents and community with important school information.
BACKGROUND:	Since November 1988, state law has required schools receiving state funding to prepare and deliver SARCs. This is also a requirement in the federal education law, ESSA.
RESOURCE:	Rebecca Jensen, M.S. Assistant Superintendent, Special Education rebecca.jensen@kingscoe.org 559-589-7097
RECOMMENDATION:	Recommend the Kings County Board of Education approves the 2022 School Accountability Report Card (SARC) for Kings County Special Education Shelly Baird School

Kings County Special Education

2021-2022 School Accountability Report Card

(Published During the 2022-2023 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



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

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

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

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

DataQuest



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

California School Dashboard



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

Internet Access

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

2022-23 School Contact Information

School Name	Kings County Special Education
Street	959 Katie Hammond Ln.
City, State, Zip	Hanford, Ca, 93230-4334
Phone Number	(559) 589-7097
Principal	Dr. Andrea Hooyer and Dr. Michelle Bailey
Email Address	andrea.hooyer@kingscoe.org michelle.bailey@kingscoe.org
School Website	www.kingscoe.org/domain/144
County-District-School (CDS) Code	16101656069298

2022-23 District Contact Information

District Name	Kings County Office of Education
Phone Number	(559) 584-1441
Superintendent	Todd Barlow
Email Address	todd.barlow@kingscoe.org
District Website Address	http://www.kingscoe.org

2022-23 School Overview

Kings County Special Education, known as Shelly Baird School, is designed to address the needs of students with moderate to severe disabilities within Kings County. This regionalized program is made up of classes that serve students who have developmental disabilities such as Autism or Intellectual Disability, students who have significant emotional needs, and students who have significant orthopedic impairments or are medically fragile. Shelly Baird serves students from preschool through our adult transition program, ages three (3) to twenty-two (22). The school currently runs thirteen (13) classes on the main Shelly Baird campus in Hanford and seventeen (17) classes which are placed on traditional school campuses around Kings County. There are eight (8) preschool classes at the Early Learning Center located in Hanford. The mission of Shelly Baird is to provide a high quality educational program to help our students soar towards independence and reach their maximum potential.

Vision Statement

The vision of Shelly Baird School is to provide each student with the opportunity to reach his/her full potential for a rich and productive future and turn challenges into accomplishments by providing each student with an individual program of instruction, which promotes maximum development.

Mission Statement

The mission of Shelly Baird School is to have a comprehensive program of such quality as to be recognized by the State of California as exemplary.

Program Goals

1. Students will be as self-sufficient as possible in their home, school, workplace, and community.
2. There will be improved communication and involvement among regular education, special education, parents, students, administrators, and community agency personnel.
3. There will be a positive, supportive environment in which students and staff can work and learn on a daily basis.

Fundamental Values and Beliefs

- ? Respect is the cornerstone of all our interactions and behaviors. We acknowledge the dignity and worth of one another and strive never to diminish another by our conduct or our attitudes.
- ? School should be student-centered

2022-23 School Overview

- ? Educational programs should be individualized
- ? Community-based instruction should occur within the student's community
- ? Parental/Family involvement is essential to facilitate student progress
- ? School should provide a variety of educational opportunities in a variety of setting
- ? School staff should have a positive attitude, make allowances for differences, and encourage individuality and creativity

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
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2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
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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						
Total Teaching Positions						

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						
Total Teaching Positions						

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		
Total Teachers Without Credentials and Misassignments		

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		
Total Out-of-Field Teachers		

2021-22 Class Assignments

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

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

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

Year and month in which the data were collected		2022/08	
Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	McGraw-Hill Wonders and Wonders English Language Development, 2019 (TK-5 students with emotional disturbance) Unique Learning System, 2014 (students with severe handicapping conditions) Edgenuity 2021 (6th-12th grade students with emotional disturbance).	Yes	0%
Mathematics	McGraw-Hill My Math, 2019 (TK-5 students with emotional disturbance)	Yes	0%

	Unique Learning System, 2014 (students with severe handicapping conditions) Edgenuity (students with emotional disturbance)		
Science	McGraw-Hill Inspire Science, 2019 (TK-5 students with emotional disturbance) Unique Learning System, 2014 (students with severe handicapping conditions) Edgenuity (students with emotional disturbance)	Yes	0%
History-Social Science	McGraw-Hill Impact Social Studies, 2019 (TK-5 students with emotional disturbance) Unique Learning System, 2014 (students with severe handicapping conditions) Edgenuity (students with emotional disturbance)	Yes	0%
Foreign Language	Edgenuity Spanish, 2020 Edgenuity German, 2020 Edgenuity French 2020	Yes	0%
Health	Edgenuity Health, 2020	Yes	0%
Visual and Performing Arts	Edgenuity Visual Arts, 2020 Edgenuity Art History, 2020	Yes	0%
Science Laboratory Equipment (grades 9-12)	N/A		0%

School Facility Conditions and Planned Improvements

School Facilities: The special education program is housed at the Shelly Baird main campus and seventeen satellite classrooms located throughout the county. Shelly Baird School's main campus is over thirty years old. It is comprised of fourteen classrooms, a multipurpose room, and administration offices. The district takes great efforts to ensure the school, all classrooms, bathrooms, and other facilities are clean, safe, and functional. To assist in this effort, the county office uses a facility survey instrument developed by the State of California Office of Public School Construction, known as the FIT or Facilities Inspection Tool.

Year and month of the most recent FIT report

2022/11

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			1) Crack on door, window sill needs to be replaced, holes on tack board due to T.V. removal 2) Student bathroom door has holes, window sill needs to be replaced on window 3) Top left panel by door from wall north-side by east-window 4) Patch west wall in MTU Clinic, replace ceiling tiles during next school break
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			

School Facility Conditions and Planned Improvements				
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate			
Exemplary	Good	Fair	Poor
X			

State Priority: Pupil Achievement

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

Statewide Assessments

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

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

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

SARC Reporting in the 2020-2021 School Year Only

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

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

Options

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

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

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

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

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

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

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

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

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

2021-22 CAASPP Test Results in ELA by Student Group

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

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

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

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

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

2021-22 CAASPP Test Results in Math by Student Group

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

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

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

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

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

CAASPP Test Results in Science for All Students

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

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

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

2021-22 CAASPP Test Results in Science by Student Group

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

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

2021-22 Career Technical Education Programs

Shelly Baird School does not offer traditional CTE courses such as pathways; however, students can participate in CTE classes online through Edgenuity. For the 2020-21 school year 2 student(s) earned a diploma. For the 2021-22 school year, the classes that have been added were Food Safety and Sanitation, and all students will finish the course with their food handlers license. Sixty-seven (67) other CTE courses are offered to students through Edgenuity. The school is working to add a transition plan between middle and high school.

2021-22 Career Technical Education (CTE) Participation

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

Course Enrollment/Completion

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

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

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

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

2021-22 California Physical Fitness Test Results

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

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	60%	30%	65%	65%	60%
Grade 7	82%	68%	55%	45%	91%
Grade 9	57%	35%	26%	26%	61%

C. Engagement

State Priority: Parental Involvement

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

2022-23 Opportunities for Parental Involvement

The School Accountability Report Card (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 for the school district and each school site involvement of parents, community representatives, classroom teachers, other school personnel, and secondary students' input is garnered using our educational partner engagement processes. Consolidated Application programs are reviewed at least annually during School Site Council Meetings while seeking English Learner parent input. The School Site Council held hybrid meetings where attendees were able to provide School Plan for Student Achievement (SPSA) input in-person or via Zoom. English Learner feedback was obtained and used to inform the SPSA as well. Educational Partner input was considered as we collaboratively reviewed the most recent state and local data and identified the potential issues regarding equitable access. We administer surveys to educational partners, which are utilized to inform the planning, implementation, and evaluation of programs and services provided. Surveys are provided electronically to staff. Surveys in English and Spanish for parents were sent home. Follow-up calls were made to parents to solicit further input verbally. We also describe these processes within our SPSA, Local Control and Accountability Plan (LCAP), LCAP Federal Addendum, and all other federal or grant-funded required plans. These activities are also outlined in school and district engagement policies. Community input is continuously solicited via online forums and during public hearings/meetings. Bargaining units meet in-person to provide input. Kings County Office of Education district administration, the site Principals, and the Assistant Superintendent of Special Education collaborated virtually and in-person. Shelly Baird believes the active partnership built between parents, students, and staff while working together sets the stage and encourages students to achieve more.

C. Engagement

State Priority: Pupil Engagement

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

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

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

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

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

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

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

2021-22 Chronic Absenteeism by Student Group

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

C. Engagement

State Priority: School Climate

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

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

Suspensions and Expulsions

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

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

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

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

2021-22 Suspensions and Expulsions by Student Group

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

2022-23 School Safety Plan

A Safety Committee meeting is scheduled annually to review our Safety School Plan and make updates. Members include Administrators of each program run by the Kings County Office of Education, School Resource Officer, school nurse, a teacher, a classified employee, and parent representatives. The plan is updated annually and approved before March 1st. Contents of the School Safety Plan include safe school strategies/programs, crisis response procedures, as well as policies and regulations related to safety/crisis issues. Safety training and practice drills are held regularly throughout the school year. The school contracts with the Hanford Police Department to provide a School Resource Officer to further enhance safety on campus. Safety updates are reviewed and discussed with staff at departmental staff meetings throughout the year.

D. Other SARC Information Information Required in the SARC

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

2019-20 Elementary Average Class Size and Class Size Distribution

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

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

2020-21 Elementary Average Class Size and Class Size Distribution

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

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

2021-22 Elementary Average Class Size and Class Size Distribution

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

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

2019-20 Secondary Average Class Size and Class Size Distribution

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

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

2020-21 Secondary Average Class Size and Class Size Distribution

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

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

2021-22 Secondary Average Class Size and Class Size Distribution

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

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

2021-22 Ratio of Pupils to Academic Counselor

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

Title	Ratio
Pupils to Academic Counselor	

2021-22 Student Support Services Staff

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

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

2020-21 Expenditures Per Pupil and School Site Teacher Salaries

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

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$15,304	\$15,304	\$0	\$68,359
District	N/A	N/A	\$2,100	
Percent Difference - School Site and District	N/A	N/A	-200.0	
State	N/A	N/A		
Percent Difference - School Site and State	N/A	N/A	0	

2021-22 Types of Services Funded

Every student on the Shelly Baird campus is a student who is eligible for Special Education Services. These services are provided to students with a variety of needs and are based upon the decisions made by the Individual Education Program team. The full continuum of special education supports is available, along with Designated Instructional Services and social-emotional and behavioral supports. We have set aside our homeless reservation to support students and families with food during times when school is closed. We provide New Teacher Induction to support the professional learning of staff and instructional quality for student learning. This is provided by our county office's New Teacher Induction program. We provide professional development based on student areas of need, teacher surveys, and feedback from the School Site Council.

2020-21 Teacher and Administrative Salaries

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

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

2021-22 Advanced Placement (AP) Courses

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

Percent of Students in AP Courses

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

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

Professional Development

The professional development plan for the 2022-2023 school year includes induction support for new teachers, training connected to academic content, social-emotional learning, data collection, behavioral support, and instructional strategies. Teachers working with students with exceptional needs have received training on Unique curricula. Unique is designed for students with moderate to profound disabilities. Unique Learning Systems curriculum training will help with best practices concerning our severely handicapped population and their parents. Teachers will be trained to access Edgenuity lessons, student work, and data to prevent learning loss. Educational Resource Services (ERS) provided through Tulare County Office of Education will present information to teachers about virtual programs and services. Staff will be involved in ongoing training surrounding health and safety practices. "Like" group teachers (based on age group or disability) will be meeting to discuss needs and possible solutions. All teachers have also been trained and are using Goal Book to ensure that IEPs are appropriately developed for individualized student needs. The instructional staff at Shelly Baird have begun the beginning work of establishing Professional Learning Communities. The team will continue to work on Mission, Vision, Values, and Goals, along with setting guaranteed skills that students will master or obtain, along with vertically aligning the skills throughout the Shelly Baird program.

All professional development is aligned to academic content standards based on student and staff-identified needs. School staff, parents, committee members, and administrators work together to analyze student data to assist in professional development planning. We administer an annual professional development survey to all staff. We also utilize classroom observation data to gather professional development needs. We reflect our professional development implementation on our local indicator. Professional development is delivered via school workshops, conference attendance, and individual mentoring. Teachers are supported during implementation through in-class coaching with the assistance of two (2) Teachers on Special Assignments, Teacher-Principal meetings, and student performance data reporting. Cycles of coaching include modeling and feedback that accompany content training. In this manner, professional development is designed to be an ongoing learning experience.

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

Subject	2020-21	2021-22	2022-23
Number of school days dedicated to Staff Development and Continuous Improvement	14	14	14

BOARD ACTION ITEM

TOPIC	2021-2022 AUDITED FINANCIAL STATEMENTS
DATE	January 11, 2023
ISSUE	The 2021-2022 annual audited financial statements need the approval of the Board.
BACKGROUND	The Kings County Office of Education's financial results are audited annually to comply with regulatory and accounting standards. The audited financial statements report the results of the fiscal year and report any weaknesses in internal controls.
RESOURCE	Christina Zakarian Borchardt, Corona, Faeth & Zakarian
CONTACT	Ivo Denham / Jamie Dial 2021-2022 Audited Financial Statements
RECOMMENDATION	We recommend that the Board of Education approve the financial statements of the County Office for the 2021-2022 fiscal year.

**KINGS COUNTY OFFICE OF EDUCATION
COUNTY OF KINGS
HANFORD, CALIFORNIA**

AUDIT REPORT

JUNE 30, 2022

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

KINGS COUNTY OFFICE OF EDUCATION
AUDIT REPORT
YEAR ENDED JUNE 30, 2022

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**BORCHARDT, CORONA,
FAETH & ZAKARIAN**
Certified Public Accountants

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

Independent Auditor's Report

Board of Trustees
Kings County Office of Education
Hanford, 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 Kings County Office of Education (the Office of Education), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the 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 Kings County Office of Education as of June 30, 2022, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Kings County Office of Education's basic financial statements. The other supplementary information schedules listed in the table of contents are presented for purposes of additional analysis as required by the State's audit guide, *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is also not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information schedules listed in the table of contents and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2022, on our consideration of Kings 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 Kings 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 Kings County Office of Education's internal control over financial reporting and compliance.

*Borchardt, Corona, Faeth
& Hakavian*

Fresno, California
December 8, 2022

Introductory Section

KINGS COUNTY OFFICE OF EDUCATION
Management's Discussion and Analysis (MD&A)
June 30, 2022

INTRODUCTION

Our discussion and analysis of the Kings County Office of Education (the Office of Education) financial performance provides an overview of the Office of Education's financial activities for the fiscal year ended June 30, 2022. It should be read in conjunction with the Office of Education's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- ❑ The Government-wide Statement of Net Position illustrates total net position of \$11,187,706, the result of assets of \$61,943,218 and deferred outflows of \$11,174,915 less liabilities of \$44,903,008 and deferred inflows of \$17,027,419. This represents an increase of \$8,876,616 when compared to the prior year's ending net position of \$2,311,090.
- ❑ Total revenues were \$72,977,355 and expenses totaled \$64,097,315, resulting in a current year increase in net position of \$8,880,040.
- ❑ Total fund balance in the General Fund was \$19,741,051 at June 30, 2022. This was an increase of \$3,596,840 (22.28%) over the prior year ending fund balance of \$16,144,211.
- ❑ Overall revenues and other financing sources in the General Fund were \$43,635,875 which was more than expenditures and other financing uses of \$40,039,035 by \$3,596,840.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts – Management's Discussion and Analysis (this section), the Financial Statements, and Required Supplementary Information. The three sections together provide a comprehensive overview of the 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 the Office of Education operations in more detail. The fund financial statements comprise the remaining statements.
 - **Governmental funds** statements tell how general government services were financed in the short term as well as what remains for future spending.

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

Government-Wide Statements

The government-wide statements report information about the 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 Office of Education's net position and how they have changed. Net position, the difference between the assets and liabilities, are one way to measure the Office of Education's financial health or position.

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

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

Fund Financial Statements

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

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

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The Office of Education's combined net position was \$11,187,706 at June 30, 2022. See Table 1.

Table 1
Net Position

	Governmental Activities		Total Percentage Change
	2022	2021	2022-2021
Assets:			
Current and Other Assets	\$ 29,584,944	\$ 34,270,529	(13.67%)
Capital Assets, Net of Accumulated Depreciation	32,358,274	28,941,732	11.80%
TOTAL ASSETS	61,943,218	63,212,261	(2.01%)
Deferred Outflows of Resources:			
Deferred Outflows of Resources	11,174,915	13,734,685	(18.64%)
Liabilities:			
Current and Other Liabilities	9,066,949	17,377,750	(47.82%)
Long-Term Liabilities	35,836,059	54,755,062	(34.55%)
TOTAL LIABILITIES	44,903,008	72,132,812	(37.75%)
Deferred Inflows of Resources			
Deferred Inflows of Resources	17,027,419	2,503,045	>100.00%
Net Position:			
Net Investment in Capital Assets	30,947,089	27,341,898	13.19%
Restricted	2,351,550	559,239	>100.00%
Unrestricted	(22,110,933)	(25,590,048)	(13.60%)
TOTAL NET POSITION	\$ 11,187,706	\$ 2,311,089	>100.00%

Changes in Net Position

The Office of Education's total revenues and transfers were \$72,977,355. LCFF Sources accounted for 10.49% of total revenue. Operating grants and contributions for specific programs accounted for another 81.92% of the total revenue.

The total cost of all programs and services was \$64,097,315. The Office of Education's expenses are predominately related to educating and caring for students (39.77%). General administration accounted for 10.60% of total costs and community services accounted for another 1.98%. The remaining expenses (47.65%) were for ancillary services, plant services (maintenance and operations), interest on long-term obligations, and other outgo and unallocated depreciation.

Table 2
Changes in Net Position

	Total Activities		Total Percentage Change
	2022	2021	2022-2021
Revenues:			
Program Revenues:			
Charges for Services	\$ 3,877,163	\$ 4,242,760	(8.62%)
Operating Grants and Contributions	59,785,527	53,228,885	12.32%
General Revenues:			
LCFF Sources	7,651,708	8,042,462	(4.86%)
Federal Revenues	231,261	534,233	(56.71%)
State Revenues	266,794	113,140	>100.00%
Local Revenues	1,164,902	670,163	73.82%
Transfers	-	(1,975)	(100.00%)
TOTAL REVENUES AND TRANSFERS	72,977,355	66,829,668	9.20%
Expenditures:			
Instruction	7,387,826	9,697,918	(23.82%)
Instruction-Related Services	6,193,982	6,779,293	(8.63%)
Pupil Services	11,908,496	12,209,014	(2.46%)
Ancillary Services	514,031	8,214	>100.00%
Community Services	1,268,003	1,426,575	(11.12%)
Enterprise	464	-	N/A
General Administration	6,792,748	7,910,879	(14.13%)
Plant Services	2,019,543	2,050,036	(1.49%)
Interest on Long-Term Obligations	55,908	60,005	(6.83%)
Other Outgo and Unallocated Depreciation	27,956,314	24,332,992	14.89%
TOTAL EXPENDITURES	64,097,315	64,474,926	(0.59%)
INCREASE (DECREASE) IN NET ASSETS	8,880,040	2,354,742	>100.00%
BEGINNING NET POSITION	2,311,090	(43,652)	(>100.00%)
PRIOR PERIOD ADJUSTMENT	(3,424)	-	N/A
ENDING NET POSITION	\$ 11,187,706	\$ 2,311,090	>100.00%

Governmental Activities

The cost of all governmental activities this year was \$64,097,315.

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

Table 3
Net Cost of Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2022	2021	2022	2021
Instruction	\$ 7,387,826	\$ 9,697,918	\$ 591,362	\$ 1,763,977
Instruction-Related Services	6,193,982	6,779,293	437,356	1,487,104
Pupil Services	11,908,496	12,209,014	1,096,455	2,910,751
Ancillary Services	514,031	8,214	67,111	2,037
Community Services	1,268,003	1,426,575	160,803	201,378
Enterprise	464	-	464	-
General Administration	6,792,748	7,910,879	1,153,386	2,288,545
Plant Services	2,019,543	2,050,036	(3,183,797)	(1,761,068)
Interest on Long-Term Obligations	55,908	60,005	55,908	25,452
Other Outgo and Unallocated				
Depreciation	27,956,314	24,332,992	55,577	85,105
TOTAL	\$ 64,097,315	\$ 64,474,926	\$ 434,625	\$ 7,003,281

As Table 3 illustrates, the total cost of services decreased by \$377,611.

FINANCIAL ANALYSIS OF THE OFFICE OF EDUCATION'S FUNDS

Governmental Funds

The financial performance of the Office of Education as a whole is reflected in its governmental funds as well. As the Office of Education completed the year, its governmental funds reported a combined fund balance of \$20,579,627. This represents an increase of \$3,612,527 over last year's ending fund balance of \$16,967,100. See Table 4.

Table 4
Governmental Funds Balances and Activity

	Balances and Activity			
	July 1, 2021	Revenues and Other Sources	Expenditures and Other Uses	June 30, 2022
General	\$ 13,776,666	\$ 43,619,333	\$ 40,039,035	\$ 17,356,964
Child Development	822,889	2,582,064	2,566,377	838,576
Special Education Pass-Through	-	27,900,737	27,900,737	-
Special Reserve Fund for Other than Capital Outlay Projects	2,367,545	16,542	-	2,384,087
Total	\$ 16,967,100	\$ 74,118,676	\$ 70,506,149	\$ 20,579,627

The primary reason for this increase relates to additional state funding associated Inclusive Early Education Expansion Grant (\$2,494,168) Educator Effectiveness (\$600,434), and Special Education Learning Recovery Support (\$877,530).

General Fund Budgetary Highlights

Over the course of the year, the Office of Education revises its annual budget to reflect unexpected changes in revenues and expenditures. A schedule of the Office of Education's original and final budget amounts compared with actual revenues and expenses of the Office of Education's major funds are provided in the required supplementary information section of the audited financial report.

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

- Revenues – increased by \$4,050,444 mainly due to other state revenue associated with Special Ed Early Intervention (\$151,300), Universal Prekindergarten (\$146,250), Educator Effectiveness (\$600,434), additional Strong Workforce program (\$423,153), Special Ed Dispute Prevention and Resolution (\$368,818), Special Ed Learning Recovery Support (\$877,530), Classified School Employee Summer Assistance Program (\$138,869), County Safe Schools for All (\$150,000), COVID Mitigation for Counties (\$128,262), CDPH COVID Testing Support (\$46,878), as well as other local revenue associated with Information Technology services (\$220,569), NESS program services (\$237,141), and SEL Cal-Hope grant (\$80,000).
- Salaries and Benefits – decreased by \$531,461 due to vacancies existing throughout the year.
- Other non-personnel expenditures – increased by \$2,503,584 due in part to purchases made in accordance with the Inclusive Early Education Expansion grant.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2022, the Office of Education had invested \$32,358,274 in a broad range of net capital assets, including land, buildings, land improvements, equipment and work in progress (See Table 5). More detailed information about the Office of Education's capital assets is presented in the notes to the financial statements.

Table 5
Capital Assets

	Governmental Activities		Percentage of Change
	2022	2021	2022-2021
Land	\$ 1,693,706	\$ 1,693,706	0.00%
Buildings	12,891,056	12,394,438	4.01%
Land Improvements	344,633	277,867	24.03%
Equipment	14,149,214	11,796,598	19.94%
Work In Progress	3,226,151	2,779,123	16.09%
Lease Assets	53,514	-	N/A
NET CAPITAL ASSETS	\$ 32,358,274	\$ 28,941,732	11.80%

The Office of Education increased net capital assets by \$3,416,542 due to completion of a Massive MIMO Technology Project, addition of two portables with site improvements and increase in work in progress as illustrated by Table 5.

Long-Term Debt

At year-end, the Office of Education had \$35,836,059 in debt, as shown in Table 6. More detailed information about the Office of Education's debt is presented in the notes to the financial statements.

Table 6
Long-Term Debt

	Governmental Activities		Percentage of Change
	2022	2021	2022-2021
Net Pension Liability	\$ 22,715,070	\$ 39,766,792	(42.88%)
Financed Purchases	1,354,997	1,599,834	(15.30%)
OPEB Liability	11,367,093	13,040,037	(12.83%)
Compensated Absences	342,711	348,399	(1.63%)
Leases Payable	56,188	-	N/A
TOTAL LONG-TERM DEBT	\$ 35,836,059	\$ 54,755,062	(34.55%)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

- ❑ The uncertainty of Federal and State funding will have a profound impact on the financial health of the Office of Education, as will the impact of PERS and STRS rates.
- ❑ Some of the assumptions used to prepare the 2022-23 budget are as follows: a 6.56% COLA for LCFF and a step/range increase on the Office of Education salary schedule.
- ❑ The County Office will complete the renovation of the Highland facility into an Early Learning Center for preschool students with funding received from an Inclusive Early Education Expansion Program Grant.
- ❑ The County Office will also begin the process of planning for new construction of a preschool classroom approved September 2022.

CONTACTING THE OFFICE OF EDUCATION'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the Office of Education's finances and to demonstrate the Office of Education's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact Jamie Dial or Ivo Denham at Kings County Office of Education, 1144 W. Lacey Blvd., Hanford, CA, 93230 (559) 584-1441

Financial Section

KINGS COUNTY OFFICE OF EDUCATION
STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities
ASSETS:	
Cash in County Treasury	\$ 15,855,294
Cash in Revolving Fund	1,800
Cash with a Fiscal Agent/Trustee	5,000
Accounts Receivable	13,667,533
Prepaid Expenses	55,317
Capital Assets:	
Land	1,693,706
Land Improvements, Net	344,633
Buildings, Net	12,891,056
Equipment, Net	14,149,214
Work in Progress	3,226,151
Lease Assets, Net	53,514
Total Assets	<u>61,943,218</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred Expenses	232,988
Deferred Outflows of Resources - Pensions	7,146,306
Deferred Outflows of Resources - OPEB	3,795,621
Total Deferred Outflows of Resources	<u>11,174,915</u>
LIABILITIES:	
Accounts Payable	7,579,835
Unearned Revenue	1,487,114
Noncurrent Liabilities:	
Net Pension Liability	22,715,070
Total OPEB Liability	11,367,093
Due within one year	480,714
Due in more than one year	1,273,182
Total Liabilities	<u>44,903,008</u>
DEFERRED INFLOWS OF RESOURCES:	
Deferred Inflows of Resources - Pensions	13,789,310
Deferred Inflows of Resources - OPEB	3,238,109
Total Deferred Inflows of Resources	<u>17,027,419</u>
NET POSITION:	
Net Investment in Capital Assets	30,947,089
Restricted For:	
Federal and State Programs	2,351,550
Unrestricted	(22,110,933)
Total Net Position	<u>\$ 11,187,706</u>

The accompanying notes are an integral part of this statement.

KINGS COUNTY OFFICE OF EDUCATION

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
PRIMARY GOVERNMENT:				
Governmental Activities:				
Instruction	\$ 7,387,826	\$ 796,757	\$ 5,999,707	\$ (591,362)
Instruction-Related Services	6,193,982	588,942	5,167,684	(437,356)
Pupil Services	11,908,496	1,219,367	9,592,674	(1,096,455)
Ancillary Services	514,031	50,403	396,517	(67,111)
Community Services	1,268,003	19,773	1,087,427	(160,803)
Enterprise	464	--	--	(464)
General Administration	6,792,748	619,571	5,019,791	(1,153,386)
Plant Services	2,019,543	582,350	4,620,990	3,183,797
Other Outgo	27,931,215	--	27,900,737	(30,478)
Interest on Long-Term Obligations	55,908	--	--	(55,908)
Depreciation - Unallocated	25,099	--	--	(25,099)
Total Governmental Activities	64,097,315	3,877,163	59,785,527	(434,625)
Total Primary Government	\$ 64,097,315	\$ 3,877,163	\$ 59,785,527	(434,625)
General Revenues:				
LCFF Sources				7,651,708
Federal Revenues				231,261
State Revenues				266,794
Local Revenues				1,164,902
Total General Revenues				9,314,665
Change in Net Position				8,880,040
Net Position - Beginning				2,311,090
Prior Period Adjustment				(3,424)
Net Position - Ending				\$ 11,187,706

The accompanying notes are an integral part of this statement.

KINGS COUNTY OFFICE OF EDUCATION
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	Special Education Pass-Through	Child Development Fund	Total Governmental Funds
ASSETS:				
Cash in County Treasury	\$ 15,300,739	\$ --	\$ 554,555	\$ 15,855,294
Cash in Revolving Fund	1,800	--	--	1,800
Cash with a Fiscal Agent/Trustee	5,000	--	--	5,000
Accounts Receivable	8,401,971	4,941,982	323,580	13,667,533
Prepaid Expenditures	55,317	--	--	55,317
Total Assets	<u>23,764,827</u>	<u>4,941,982</u>	<u>878,135</u>	<u>29,584,944</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Expenditures	232,988	--	--	232,988
Total Deferred Outflows of Resources	<u>232,988</u>	<u>--</u>	<u>--</u>	<u>232,988</u>
Total Assets and Deferred Outflows	<u>\$ 23,997,815</u>	<u>\$ 4,941,982</u>	<u>\$ 878,135</u>	<u>\$ 29,817,932</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 2,769,650	\$ 4,941,982	\$ 39,559	\$ 7,751,191
Unearned Revenue	1,487,114	--	--	1,487,114
Total Liabilities	<u>4,256,764</u>	<u>4,941,982</u>	<u>39,559</u>	<u>9,238,305</u>
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	1,800	--	--	1,800
Prepaid Items	55,317	--	--	55,317
Restricted Fund Balances	6,225,337	--	28,519	6,253,856
Assigned Fund Balances	9,902,667	--	810,057	10,712,724
Unassigned:				
Reserve for Economic Uncertainty	1,500,000	--	--	1,500,000
Other Unassigned	2,055,930	--	--	2,055,930
Total Fund Balance	<u>19,741,051</u>	<u>--</u>	<u>838,576</u>	<u>20,579,627</u>
Total Liabilities and Fund Balances	<u>\$ 23,997,815</u>	<u>\$ 4,941,982</u>	<u>\$ 878,135</u>	<u>\$ 29,817,932</u>

The accompanying notes are an integral part of this statement.

KINGS COUNTY OFFICE OF EDUCATION
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

Total fund balances - governmental funds balance sheet	\$ 20,579,627
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	32,304,760
Payables for leases which are not due in the current period are not reported in the funds.	(56,188)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(171,355)
Payables for contracts which are not due in the current period are not reported in the funds.	(1,354,997)
Recognition of the Office of Education's proportionate share of the net pension liability is not reported in the fur	(22,715,070)
Deferred Resource Inflows related to the pension plans are not reported in the funds.	(13,789,310)
Deferred Resource Outflows related to the pension plans are not reported in the funds.	7,146,306
Recognition of the Office of Education's proportionate share of the net OPEB liability is not reported in the fund	(11,367,093)
Deferred Resource Inflows related to the OPEB plans are not reported in the funds.	(3,238,109)
Deferred Resource Outflows related to the OPEB plans are not reported in the funds.	3,795,621
Lease assets used in governmental activities are not reported in the funds.	53,514
Net position of governmental activities - Statement of Net Position	\$ <u>11,187,706</u>

The accompanying notes are an integral part of this statement.

KINGS COUNTY OFFICE OF EDUCATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Special Education Pass-Through	Child Development Fund	Total Governmental Funds
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 3,578,354	\$ --	\$ --	\$ 3,578,354
Education Protection Account Funds	459,739	--	--	459,739
Local Sources	3,613,615	--	--	3,613,615
Federal Revenue	5,695,175	5,656,994	221,522	11,573,691
Other State Revenue	9,344,845	22,243,743	1,065,399	32,653,987
Other Local Revenue	20,944,147	--	1,064,495	22,008,642
Total Revenues	<u>43,635,875</u>	<u>27,900,737</u>	<u>2,351,416</u>	<u>73,888,028</u>
Expenditures:				
Current:				
Instruction	7,780,688	--	665,653	8,446,341
Instruction - Related Services	6,048,307	--	597,845	6,646,152
Pupil Services	12,515,065	--	--	12,515,065
Ancillary Services	518,504	--	--	518,504
Community Services	204,965	--	1,042,509	1,247,474
General Administration	6,344,235	--	162,999	6,507,234
Plant Services	2,145,505	--	44,520	2,190,025
Other Outgo	30,478	27,900,737	--	27,931,215
Capital Outlay	3,849,457	--	52,851	3,902,308
Debt Service:				
Principal	315,275	--	--	315,275
Interest	55,908	--	--	55,908
Total Expenditures	<u>39,808,387</u>	<u>27,900,737</u>	<u>2,566,377</u>	<u>70,275,501</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>3,827,488</u>	<u>--</u>	<u>(214,961)</u>	<u>3,612,527</u>
Other Financing Sources (Uses):				
Transfers In	--	--	230,648	230,648
Transfers Out	(230,648)	--	--	(230,648)
Total Other Financing Sources (Uses)	<u>(230,648)</u>	<u>--</u>	<u>230,648</u>	<u>--</u>
Net Change in Fund Balance	3,596,840	--	15,687	3,612,527
Fund Balance, July 1	16,144,211	--	822,889	16,967,100
Fund Balance, June 30	<u>\$ 19,741,051</u>	<u>\$ --</u>	<u>\$ 838,576</u>	<u>\$ 20,579,627</u>

The accompanying notes are an integral part of this statement.

KINGS COUNTY OFFICE OF EDUCATION

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2022

Net change in fund balances - total governmental funds \$ 3,612,527

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

Capital outlays are not reported as expenses in the SOA.	4,401,698
The depreciation of capital assets used in governmental activities is not reported in the funds.	(970,004)
The gain or loss on the sale of capital assets is not reported in the funds.	(68,666)
Repayment of lease principal is an expenditure in the funds but is not an expense in the SOA.	70,438
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	244,837
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	2,844
Implementing GASB 68 required certain expenditures to be de-expended and recorded as DRO.	4,204,057
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(1,922,655)
Implementing GASB 75 required certain expenditures to be de-expended and recorded as DRO.	495,891
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	(1,121,239)
The amortization of lease assets used in governmental activities is not reported in the funds.	(69,688)

Change in net position of governmental activities - Statement of Activities \$ 8,880,040

The accompanying notes are an integral part of this statement.

KINGS COUNTY OFFICE OF EDUCATION
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2022

	Private Purpose Trust Fund	Custodial Fund Warrant/ Pass-through Fund
ASSETS:		
Cash in County Treasury	\$ 36,652	\$ 34,127,176
Total Assets	<u>36,652</u>	<u>34,127,176</u>
LIABILITIES:		
Accounts Payable	\$ --	\$ 28,814,274
Due to Student Groups		5,312,902
Total Liabilities	<u>--</u>	<u>34,127,176</u>
NET POSITION:		
Held in Trust	36,652	--
Total Net Position	<u>\$ 36,652</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

KINGS COUNTY OFFICE OF EDUCATION
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Private Purpose Trust Fund	Custodial Funds Warrant/ Pass-through Fund
ADDITIONS:		
Investment Income	\$ 245	\$ --
Contributions from Foundations, Gifts and Bequests	100	--
Total Additions	<u>345</u>	<u>--</u>
DEDUCTIONS:		
Administrative Expenses	6,350	--
Total Deductions	<u>6,350</u>	<u>--</u>
Other Financing Sources (Uses):		
Other Transfers In from All Others	4,375	--
Funds Collected for Others	--	268,023,256
Funds Distributed to Others	--	(268,023,256)
Total Other Financing Sources (Uses)	<u>4,375</u>	<u>--</u>
Change in Fiduciary Net Position	(1,630)	--
Net Position-Beginning of the Year	38,282	--
Net Position-End of the Year	<u>\$ 36,652</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

KINGS COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

A. Summary of Significant Accounting Policies

The 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 Office of Education conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

1. Reporting Entity

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

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

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

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

2. Basis of Presentation, Basis of Accounting

a. Change in Accounting Principle

As of July 1, 2021, the Office of Education adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The effect of the implementation of this standard on beginning net position is a net prior period adjustment of \$(3,424).

b. Basis of Presentation

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

KINGS COUNTY OFFICE OF EDUCATION
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The statement of activities presents a comparison between direct expenses and program revenues for each function of the 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. The Office of Education does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

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

The Office of Education reports the following major governmental funds:

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

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

The Office of Education reports the following non-major governmental Funds:

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

- The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs.

In addition, the Office of Education reports the following fund types:

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

- The Private-Purpose Trust Funds is used to report trust arrangements, other than those properly reported elsewhere, in which the principal and interest benefit other individuals, private organizations, or other governments.
- The Custodial Fund is used to account for resources in which the Office of Education's role is purely custodial, such as the receipt and remittance of fiduciary resources to individuals or other governments. All assets reported in a custodial are offset by a corresponding liability to the party on whose behalf they are held.

c. Measurement Focus, Basis of Accounting

Government-Wide and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. They 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. Non-exchange transactions, in which the Office of Education gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

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

3. Budgets and Budgetary Accounting

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

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

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

4. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

a. Deposits and Investments

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

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

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

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

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b. Prepaid Expenditures

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

c. Capital Assets

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

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	20 - 50
Improvements	20
Equipment	5 - 15

d. Right to Use Lease Assets and Liabilities

Right to use lease assets are assets which the Office of Education leases for a term of more than one year. The value of the leases is determined by the net present value of the leases at the Office of Education's estimated incremental borrowing rate at the time of the lease agreement, amortized on a straight-line basis over the term of the agreement.

Leases payable are reported as liabilities in the government-wide financial statements in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources with an equal amount reported as a capital outlay in the year of lease inception.

e. Receivable and Payable Balances

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

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

f. Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Office of Education. The current portion of the liabilities is recognized in the noncurrent liabilities - due within one year at year end.

Accumulated sick leave benefits are not recognized as liabilities of the Office of Education. The Office of Education's policy is to record sick leave as an operating expense in the period taken since 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.

g. Unearned Revenue

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

h. Long-Term Obligation

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

KINGS COUNTY OFFICE OF EDUCATION
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i. Interfund Activity

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

j. Property Taxes

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

k. Deferred Outflows/Inflows of Resources

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

The Office of Education reported the deferred outflow on advance payments of \$232,988 on a 20 year Dark Fiber Optic Cable service agreement resulting from the difference in the total service contract and the current year expense.

l. Fund Balances

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

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

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

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

Committed fund balance includes amounts that can be used only for the specific purposes pursuant to constraints imposed by a formal action of the Board, the Office of Education's highest level of decision-making authority. This formal action is the formal resolution of the Board occurring on or before June 30 of each fiscal year.

Assigned fund balance includes amounts that are constrained by the Office of Education's intent to be used for a specific purpose but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not restricted or committed. Assignments of fund balance are created by the County Superintendent and the Assistant Superintendent, Business Services pursuant to authorization established by BP 3100.

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

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

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

m. Pensions

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

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

Valuation Date (VD)	June 30, 2020
Measurement Date (MD)	June 30, 2021
Measurement Period (MP)	July 1, 2020 to June 30, 2021

n. Postemployment Benefits Other Than Pensions (OPEB)

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

o. Use of Estimates

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

KINGS COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
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B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

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

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

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

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

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

C. Excess of Expenditures over Appropriations

As of June 30, 2022, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund:	
Other Outgo	\$ 4,375
Debt Service:	
Principal	70,438
Interest	3,962

The Office of Education's General Fund incurred additional expenditures related to Other Outgo, and in Debt Service Principal and Interest for the reclassification of lease payments made in the fiscal year.

D. Cash and Investments

Summary of Cash and Investments

Cash and investments at June 30, 2022 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Governmental Activities:	
Cash in County Treasury	\$ 15,855,294
Cash in Revolving Fund	1,800
Cash with a Fiscal Agent/Trustee	5,000
Total	15,862,094
Fiduciary Funds:	
Cash in County Treasury	34,163,828
Grand Total Cash and Investments	\$ 50,025,922

Cash and investments as of June 30, 2022 consist of the following:

Deposits with County Treasury	\$ 50,019,122
Deposits with Financial Institutions	1,800
Deposits with Fiscal Agent/Trustee	5,000
Total Cash and Investments	\$ 50,025,922

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Cash in County Treasury

In accordance with Education Code Section 41001, the Office of Education maintains substantially all of its cash in the Kings County Treasury as part of the common investment pool (the Office of Education's portion was \$50,019,122 as of June 30, 2022). The Office of Education considered to be an involuntary participant in an external investment pool. The fair value of the Office of Education's portion of this pool as of June 30, 2022, as provided by the pool sponsor, was \$48,120,624. Assumptions made in determining the fair value of the Office of Education's pooled investment portfolios are available from the County Treasurer. The County is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The amount recorded on these financial statements is the balance available for withdrawal based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Cash in Revolving Fund

Cash balances in the revolving fund (\$1,800) are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). All cash held by the financial institution is fully insured or collateralized.

Cash with a Fiscal Agent/Trustee

Cash with a Fiscal Agent/Trustee in the trust account was \$5,000, representing cash used to process insurance reimbursement claims for the Office of Education.

Investment Accounting Policy

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

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

Disclosures Relating to Interest Rate Risk

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

Disclosures Relating to Credit Risk

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

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Concentration of Credit Risk

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

Custodial Credit Risk

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

None of the Office of Education's deposits with financial institutions is in excess of federal depository insurance limits.

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

E. Fair Value

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

Uncategorized – Cash in County Treasury (Investments in county treasury) in the Kings County Treasury Investment Pool are not measured using the input levels above because the Office of Education'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 Office of Education's fair value measurements at June 30, 2022 were as follows:

	<u>Uncategorized</u>	<u>Total</u>
Cash in County Treasury (Investments in county treasury)	\$ 50,019,122	\$ 50,019,122

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F. Accounts Receivable

Accounts receivable as of June 30, 2022, consist of the following:

	General Fund	Special Education Pass-Through	Other Governmental Funds	Total
Apportionment:	\$ -	\$ -	\$ -	\$ -
Federal Government:				
Federal Programs	4,359,810	4,941,982	68,027	9,369,819
State Government:				
Categorical Aid Programs	2,794,304	-	137,534	2,931,838
Lottery	19,489	-	-	19,489
Other	11,096	-	-	11,096
Total State Government	2,824,889	-	137,534	2,962,423
Local Government:				
Tuition	100,635	-	-	100,635
Other	1,084,637	-	118,019	1,202,656
Total Local Government	1,185,272	-	118,019	1,303,291
Miscellaneous	32,000	-	-	32,000
Totals	\$ 8,401,971	\$ 4,941,982	\$ 323,580	\$ 13,667,533

G. Capital Assets

Capital asset activity for the period ended June 30, 2022, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,693,706	\$ -	\$ -	\$ 1,693,706
Work In Progress	2,779,123	4,208,359	3,761,331	3,226,151
Total capital assets not being depreciated	4,472,829	4,208,359	3,761,331	4,919,857
Capital assets being depreciated:				
Buildings	17,389,307	828,809	92,810	18,125,306
Land Improvements	699,645	114,259	41,750	772,154
Equipment	18,466,107	3,011,602	820,490	20,657,219
Total capital assets being depreciated	26,555,059	3,954,670	955,050	39,554,679
Less accumulated depreciation for:				
Buildings	4,994,869	327,777	88,396	5,234,250
Land Improvements	421,778	9,918	4,175	427,521
Equipment	6,669,509	632,309	793,813	6,508,005
Total accumulated depreciation	12,086,156	970,004	886,384	12,169,776
Total capital assets being depreciated, net	24,468,903	2,984,666	68,666	27,384,903
Governmental activities capital assets, net	\$ 28,941,732	\$ 7,193,025	\$ 3,829,997	\$ 32,304,760

Depreciation was charged to functions as follows:

Instruction	\$ 15,394
Instruction-Related Services	10,499
Pupil Services	10,311
General Administration	529,164
Plant Services	379,537
Unallocated	25,099
	<u>\$ 970,004</u>

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H. Right to Use Lease Assets

The Office of Education has recorded right to use lease assets. The assets are right to use assets for facilities. The related leases are discussed in the Leases Payable subsection of the Long-Term Obligations of Note (J). The right to use lease assets are amortized on a straight-line basis over the terms of the related leases.

Right to use lease asset activity for the fiscal year ended June 30, 2022, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Intangible right to use assets	\$ 246,404	\$ -	\$ 32,347	\$ 214,057
Totals at historical cost	246,404	-	32,347	214,057
Less: accumulated amortization	123,202	69,688	32,347	160,543
Right to Use Lease Assets - Net	<u>\$ 123,202</u>	<u>\$ (69,688)</u>	<u>\$ -</u>	<u>\$ 53,514</u>

I. Interfund Balances and Activities

1. Transfers To and From Other Funds

Transfers in to and out from other funds at June 30, 2022, consisted of the following:

<u>Transfers Out From</u>	<u>Transfers In To</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Child Development Fund	<u>\$ 230,648</u>	For Impact Aid Contribution.

J. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the period ended June 30, 2022, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Compensated absences	\$ 348,399	\$ -	\$ 5,688	\$ 342,711	\$ 171,356
Direct Borrowings:					
Financed Purchases	1,599,834	-	244,837	1,354,997	253,170
Leases Payable	126,626	-	70,438	56,188	56,188
Totals	<u>\$ 2,074,859</u>	<u>\$ -</u>	<u>\$ 320,963</u>	<u>\$ 1,753,896</u>	<u>\$ 480,714</u>

The funds typically used to liquidate Compensated Absences in the past are as follows:

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

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2. Financed Purchases

On March 15, 2013, the Office of Education entered into a purchase agreement with Capital One Public Funding, LLC to prepay its obligations related to the purchase agreement with Transocean Funding for the Lemoore Service Center buildings and to refinance the purchase of the Greenfield building with Citizens Bank. The combined values of the buildings are \$5,687,315 and the agreement provides for title to pass upon repayment of the agreement. Future minimum payments are as follows:

Year Ended	Financed Payments
2023	\$ 296,783
2024	296,783
2025	296,783
2026	296,783
2027	296,781
Total Minimum Lease Payments	1,483,913
Amount Representing Interest	(128,916)
Present Value of Net Minimum Lease Payments	<u>\$ 1,354,997</u>

During the year, the Office of Education made payments on financed purchases of \$296,783 of which \$51,946 represents interest.

3. Leases Payable

The Office of Education has entered into agreements to lease certain facilities. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of their inception.

A lease agreement was executed in April 2020, to lease facilities for the Hanford Resource Center and requires 16 quarterly payments of \$14,400 per quarter. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.00%, which is the Office of Education's estimated incremental borrowing rate. As a result, the Office of Education has recorded a right to use asset.

A lease agreement was executed in August 2019, to lease facilities for the Lemoore Resource Center and requires 24 monthly payments of \$1,400 per month. There are no variable payment components of the lease. The lease liability is measured at a discount of 4.00%, which is the Office of Education's estimated incremental borrowing rate. As a result, the Office of Education has recorded a right to use asset.

The future lease payment maturity schedule is as follows:

Year Ending June 30,	Principal	Interest	Total
<u>2023</u>	<u>\$ 56,188</u>	<u>\$ 1,412</u>	<u>\$ 57,600</u>

KINGS COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

K. Detail of Fund Balance Classifications

Details of assigned Fund Balances are as follows:

	General Fund	Other Governmental Funds
Assigned for:		
Differentiated Assistance	\$ 2,442,494	\$ -
Life Insurance	100,000	-
Maintenance	2,500,000	-
Motorpool	50,000	-
Vx Rail	192,500	-
Safety Purchases	23,810	-
LCAP	554,187	-
Lottery	153,455	-
Retiree Benefits	2,384,088	-
Deferred maintenance	1,236,775	-
J.C. Montgomery School	38,567	-
Technology Replacement	226,791	-
Child Development	-	810,057
	<u>\$ 9,902,667</u>	<u>\$ 810,057</u>

L. Joint Ventures (Joint Powers Agreements)

The Office of Education participates in joint ventures under joint powers agreements (JPA) with the Northern California Relief, Self-Insured Schools of California III, and the Kings County Self-Insured Schools. The relationship between the Office of Education and the JPAs is such that none of the JPAs is a component unit of the Office of Education for financial reporting purposes.

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

Northern California Relief (NCR)

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

Self-Insured Schools of California III (SISC III)

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

Kings County Self-Insured Schools (KCSIS)

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

KINGS COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

M. Pension Plans

1. General Information About the Pension Plans

a. Plan Descriptions

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

b. Benefits Provided

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

The Plans' provisions and benefits for the measurement period ending June 30, 2021 are summarized as follows:

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

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

c. Contributions – CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2022, employees hired prior to January 1, 2013 contributed 7.00%, employees hired on or after January 1, 2013 contributed 7.00% of annual pay, and the employer's contribution rate is 22.91% of annual payroll. Office of Education contributions to the pension plan were \$2,732,895 for the year ended June 30, 2022, and equal 100% of the required contributions for the year.

KINGS COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

d. Contributions – CalSTRS

For the year ended June 30, 2022, Section 22950 of the California Education code requires CalSTRS 2% at 60 and 2% at 62 members to contribute monthly to the system 10.25% and 10.205% of the creditable compensation, respectively, upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board have been established at 16.92% of creditable compensation. Rates are defined in Section 22950.5 through measurement period ending June 30, 2022. Beginning in the fiscal year 2022-23 and for each year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Office of Education contributions to the pension plan were \$1,471,162 for the year ended June 30, 2022, and equal 100% of the required contributions for the year.

e. On Behalf Payments

Consistent with Section 22955.1 of the California Education Code, the State of California makes contributions to CalSTRS on behalf of employees working for the Office of Education. For the year ended June 30, 2022, the State contributed \$1,004,075 on behalf of the Office of Education to CalSTRS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures.

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

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

As of June 30, 2022, the Office of Education reported net pension liabilities for its proportionate shares of the net pension liability of each plan. The CalSTRS net pension liability reflects a reduction for State pension support provided to the Office of Education. The amount recognized by the Office of Education as its proportionate share of the net pension liability of each plan, the related CalSTRS State support, and the total portion of the net pension liability that is associated with the Office of Education is as follows:

	CalSTRS	CalPERS	Total
Office of Education's proportionate share of the net pension liability	\$ 6,704,355	\$ 16,010,715	\$ 22,715,070
State's proportionate share of the net pension liability associated with the Office of Education	3,373,442	-	3,373,442
Total	<u>\$ 10,077,797</u>	<u>\$ 16,010,715</u>	<u>\$ 26,088,512</u>

The Office of Education's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2021, and the total pension liability for each Plan used to calculate the net pension liability was determined by the actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The Office of Education's proportion of the net pension liability was based on a projection of the Office of Education's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The Office of Education's proportionate share of the net pension liability for each Plan as of June 30, 2020 and 2021 was as follows:

	CalSTRS	CalPERS
Proportion - June 30, 2020	0.016199%	0.078443%
Proportion - June 30, 2021	0.014732%	0.078737%
Change - Increase (Decrease)	<u>(0.001467%)</u>	<u>0.000294%</u>

KINGS COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

For the year ended June 30, 2022, the Office of Education recognized pension expense of \$2,016,057 and revenue of \$93,402, for support provided by the State. At June 30, 2022, the Office of Education reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 4,204,057	\$ -
Differences between actual and expected experience	494,756	751,227
Change in assumptions	949,936	-
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	1,497,557	1,590,329
Net difference between projected and actual earnings on plan investments	-	11,447,754
Total	<u>\$ 7,146,306</u>	<u>\$ 13,789,310</u>

\$4,204,057 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2023	\$ (2,079,716)
2024	(2,072,779)
2025	(2,905,995)
2026	(3,405,747)
2027	(128,987)
Thereafter	(253,837)
Total	<u>\$ (10,847,061)</u>

a. Actuarial Assumptions

The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Valuation Date	June 30, 2020	June 30, 2020
Measurement Date	June 30, 2021	June 30, 2021
Actuarial Cost Method	Entry Age - Normal Cost Method	Entry Age - Normal Cost Method
Actuarial Assumptions:		
Discount Rate	7.10%	7.15%
Inflation	2.75%	2.50%
Payroll Growth	3.50%	(3)
Post Retirement Benefit Increase	(1)	(4)
Investment Rate of Return	7.10%	7.15%
Mortality	(2)	(5)

KINGS COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

- (1) CalSTRS post retirement benefit increases assumed at 2% simple for DB (annually) maintaining 85% purchasing power level for DB. Increases are not applicable for DBS/CBB.
- (2) CalSTRS base mortality tables are custom tables delivered to best fit the patterns of mortality among CalSTRS members. The projection scale was set to equal 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.
- (3) Varies by entry age and service.
- (4) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.50% thereafter.
- (5) CalPERS mortality table was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using the Society of Actuaries 90% of scale MP-2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

c. Discount Rate

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

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

CalSTRS and CalPERS are scheduled to review all actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. CalSTRS completed their ALM in November 2019. CalPERS completed their ALM in 2018 with new policies in effect on July 1, 2018. Both CalSTRS and CalPERS conduct new ALM's every four years.

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

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

KINGS COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

CalPERS

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

*In the System's Annual Comprehensive Financial Report (ACFR), Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

** An expected inflation of 2.00% used for this period.

*** An expected inflation of 2.92% used for this period.

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

* 20-year average.

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

The following represents the Office of Education's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the 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 or 1 percentage point higher than the current rate:

	<u>CalSTRS</u>	<u>CalPERS</u>
1% Decrease	6.10%	6.15%
Net Pension Liability	\$ 13,647,668	\$ 26,996,313
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 6,704,355	\$ 16,010,715
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 941,539	\$ 6,890,311

KINGS COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

d. Pension Plan Fiduciary Net Position

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

N. Post-Employment Benefits Other than Pension Benefits

1. General Information about the OPEB Plan

Plan Description

The Office of Education provides post-employment health care benefits, to all employees who retire from the Office of Education on or after attaining age 55 with at least 10 years of service. The plan is a single-employer defined benefit OPEB plan administered by Office of Education's board of education. Authority to establish and amend the benefit terms and financing requirements lies with the Office of Education 's board of directors. No assets are accumulated in a trust that meets the criteria in paragraph 4 of the GASB 75 statement.

Employees Covered by Benefit Terms

As of June 30, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	39
Inactive Employees Entitled to But Not Yet Receiving Benefits	-
Participating Active Employees	264
Total Number of participants	<u>303</u>

Contributions

The contribution requirements of OPEB Plan members and the Office of Education are established and may be amended through negotiations between the Office of Education and the respective bargaining units. The voluntary contribution is based on projected pay-as-you-go financing requirements. For the fiscal year ended June 30, 2022, the Office of Education contributed \$495,891 to the Plan, of which \$495,891 was used for current premiums.

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

2. Total OPEB Liability

The Office of Education's total OPEB liability of \$11,367,093 was measured as of June 30, 2021 and was determined by an actuarial valuation date of June 30, 2021.

Actuarial Assumptions and Other Inputs

The total OPEB liability on the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation	2.50 percent
Salary Increases	2.75 percent
Discount Rate	2.16 percent
Healthcare Cost Trend Rates	4.00 percent

Mortality assumptions were based on 2020 CalSTRS Mortality Table for certified employees and the 2017 CalPERS Active Mortality for Miscellaneous Employees Table for classified employees.

KINGS COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

The actuarial assumptions used on the June 30, 2021 valuation were based on a review of plan experience which included a validation of experience studies prepared by CalSTRS and CalPERS for retirement and turnover assumptions during the period of 2015 through 2018 for CalSTRS and during the period of 1997 through 2015 for CalPERS. For other assumptions, actual plan provisions and data were used.

Discount Rate

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

3. Changes in Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2021	\$ 13,040,037
Changes for the year:	
Service cost	820,643
Interest on Total OPEB Liability	295,908
Expected Investment Income	-
Administrative Expenses	-
Employee Contributions	-
Employee Contributions to Trust	-
Employer Contributions as Benefit Payments	(477,679)
Actual Benefit Payments from Trust	-
Actual Benefit Payments from Employer	-
Experience (Gains)/Losses from	
Expected Minus Actual Benefit Payments	41,537
Expected Balance at June 30, 2022	<u>13,720,446</u>
Experience (Gains)/Losses	(2,305,090)
Changes in Assumptions	(48,263)
Changes in Benefit Terms	-
Investment Gains/(Losses)	-
Other	-
Net changes	<u>(1,672,944)</u>
Balance at June 30, 2022	<u>\$ 11,367,093</u>

The discount rate of 2.16% for fiscal year ended June 30, 2022 decreased by 0.04% from the discount rate of 2.20% in the prior measurement period of June 30, 2020. There were no other changes in benefit terms or assumptions and other inputs for the fiscal year ended June 30, 2022.

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

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

	<u>Office of Education's OPEB Plan</u>
1% decrease	1.16%
Total OPEB Liability	\$ 12,505,827
Current discount rate	2.16%
Total OPEB Liability	\$ 11,367,093
1% increase	3.16%
Total OPEB Liability	\$ 10,348,185

KINGS COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

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

	<u>Office of Education's OPEB Plan</u>
1% decrease	3.00%
Total OPEB Liability	\$ 9,971,350
Current healthcare cost trend rate	4.00%
Total OPEB Liability	\$ 11,367,093
1% increase	5.00%
Total OPEB Liability	\$ 13,034,516

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

For the fiscal year ended June 30, 2022, the Office of Education recognized OPEB expense of \$1,121,239. As of fiscal year ended June 30, 2022, the Office of Education reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Contributions made subsequent to measurement date	\$ 495,891	\$ -
Differences between expected and actual experience	125,919	2,965,712
Change in assumptions	3,173,811	272,397
Net difference between projected and actual earnings on OPEB plan investments	-	-
	<u>\$ 3,795,621</u>	<u>\$ 3,238,109</u>

\$495,891 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of total OPEB liability in the year ended June 30, 2023. The Office of Education had no other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB.

<u>Year Ended June 30:</u>	
2023	\$ 4,688
2024	4,688
2025	4,688
2026	4,688
2027	4,688
Thereafter	38,181
Total	<u>\$ 61,621</u>

KINGS COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

O. Commitments and Contingencies

State and Federal Allowances, Awards and Grants

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

Litigation

The Office of Education is involved in litigation. In the opinion of management, the disposition of litigation pending will not have a material impact on the financial statements.

Work in Progress

The Office of Education has the following commitments related to construction contracts:

	Contract Authorization	Expended to June 30, 2022	Committed
Preschool Remodel	\$ 3,538,579	\$ 3,222,901	\$ 315,678
State Preschool Classroom	17,886	3,250	14,636
Total Work in Progress	<u>\$ 3,556,465</u>	<u>\$ 3,226,151</u>	<u>\$ 330,314</u>

Required Supplementary Information

KINGS COUNTY OFFICE OF EDUCATION

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 3,047,459	\$ 3,578,354	\$ 3,578,354	\$ --
Education Protection Account Funds	1,013,767	459,739	459,739	--
Local Sources	3,358,246	3,613,615	3,613,615	--
Federal Revenue	5,370,432	5,695,175	5,695,175	--
Other State Revenue	6,094,728	9,194,736	9,344,845	150,109
Other Local Revenue	20,550,690	20,944,147	20,944,147	--
Total Revenues	<u>39,435,322</u>	<u>43,485,766</u>	<u>43,635,875</u>	<u>150,109</u>
Expenditures:				
Current:				
Certificated Salaries	8,729,425	9,049,414	9,049,414	--
Classified Salaries	11,864,766	11,232,939	11,232,939	--
Employee Benefits	9,570,951	9,351,328	9,351,328	--
Books And Supplies	1,030,685	1,458,939	1,458,939	--
Services And Other Operating Expenditures	6,324,366	4,686,516	4,627,648	58,868
Other Outgo	20,000	26,103	30,478	(4,375)
Direct Support/Indirect Costs	(156,761)	(162,999)	(162,999)	--
Capital Outlay	136,142	3,849,457	3,849,457	--
Debt Service:				
Principal	244,837	244,837	315,275	(70,438)
Interest	51,946	51,946	55,908	(3,962)
Total Expenditures	<u>37,816,357</u>	<u>39,788,480</u>	<u>39,808,387</u>	<u>(19,907)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,618,965</u>	<u>3,697,286</u>	<u>3,827,488</u>	<u>130,202</u>
Other Financing Sources (Uses):				
Transfers Out	(192,211)	(235,023)	(230,648)	4,375
Total Other Financing Sources (Uses)	<u>(192,211)</u>	<u>(235,023)</u>	<u>(230,648)</u>	<u>4,375</u>
Net Change in Fund Balance	1,426,754	3,462,263	3,596,840	134,577
Fund Balance, July 1	16,144,211	16,144,211	16,144,211	--
Fund Balance, June 30	<u>\$ 17,570,965</u>	<u>\$ 19,606,474</u>	<u>\$ 19,741,051</u>	<u>\$ 134,577</u>

KINGS COUNTY OFFICE OF EDUCATION

SPECIAL EDUCATION PASS-THROUGH FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Federal Revenue	\$ 5,513,308	\$ 5,656,994	\$ 5,656,994	\$ --
Other State Revenue	14,800,000	22,243,743	22,243,743	--
Total Revenues	<u>20,313,308</u>	<u>27,900,737</u>	<u>27,900,737</u>	<u>--</u>
Expenditures:				
Other Outgo	20,313,308	27,900,737	27,900,737	--
Total Expenditures	<u>20,313,308</u>	<u>27,900,737</u>	<u>27,900,737</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Other Financing Sources (Uses):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balance	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance, July 1	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

KINGS COUNTY OFFICE OF EDUCATION
SCHEDULE OF THE OFFICE OF EDUCATION'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS*

	Fiscal Years**							
	2015	2016	2017	2018	2019	2020	2021	2022
Office of Education's proportion of the net pension liability (asset)	0.016946%	0.017292%	0.016443%	0.015745%	0.015562%	0.015171%	0.016199%	0.014732%
Office of Education's proportionate share of the net pension liability (asset)	\$ 9,902,578	\$ 11,641,539	\$ 13,299,167	\$ 14,561,227	\$ 14,302,651	\$ 13,702,158	\$ 15,698,115	\$ 6,704,355
State's proportionate share of the net pension liability (asset) associated with the Office of Education	<u>5,979,664</u>	<u>6,157,074</u>	<u>7,572,093</u>	<u>8,614,369</u>	<u>8,188,977</u>	<u>7,475,502</u>	<u>8,092,315</u>	<u>3,373,442</u>
Total	<u>\$ 15,882,242</u>	<u>\$ 17,798,613</u>	<u>\$ 20,871,260</u>	<u>\$ 23,175,596</u>	<u>\$ 22,491,628</u>	<u>\$ 21,177,660</u>	<u>\$ 23,790,430</u>	<u>\$ 10,077,797</u>
Office of Education's covered-employee payroll	\$ 7,550,402	\$ 7,905,011	\$ 8,214,165	\$ 8,480,809	\$ 8,380,122	\$ 8,267,965	\$ 8,791,153	\$ 8,655,963
Office of Education's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	131.15%	147.27%	161.91%	171.70%	170.67%	165.73%	178.57%	77.45%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%

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

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

KINGS COUNTY OFFICE OF EDUCATION
SCHEDULE OF THE OFFICE OF EDUCATION'S CONTRIBUTIONS
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS*

	Fiscal Years							
	2015	2016	2017	2018	2019	2020	2021	2022
Contractually required contribution	\$ 701,965	\$ 881,380	\$ 1,066,824	\$ 1,209,544	\$ 1,345,616	\$ 1,503,399	\$ 1,397,951	\$ 1,471,162
Contributions in relation to the contractually required contributions	(701,965)	(881,380)	(1,066,824)	(1,209,544)	(1,345,616)	(1,503,399)	(1,397,951)	(1,471,162)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of Education's covered-employee payroll	\$ 7,905,011	\$ 8,214,165	\$ 8,480,809	\$ 8,380,122	\$ 8,267,965	\$ 8,791,153	\$ 8,655,963	\$ 8,697,231
Contributions as a percentage of covered-employee payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%

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

KINGS COUNTY OFFICE OF EDUCATION
SCHEDULE OF THE OFFICE OF EDUCATION'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS*

	Fiscal Years**							
	2015	2016	2017	2018	2019	2020	2021	2022
Office of Education's proportion of the net pension liability (asset)	0.075997%	0.077396%	0.074447%	0.074720%	0.071106%	0.073284%	0.078443%	0.078737%
Office of Education's proportionate share of the net pension liability (asset)	\$ 8,627,511	\$ 11,408,302	\$ 14,703,332	\$ 17,837,641	\$ 18,959,155	\$ 21,358,187	\$ 24,068,677	\$ 16,010,715
Office of Education's covered-employee payroll	\$ 7,647,523	\$ 8,372,602	\$ 8,767,696	\$ 9,409,498	\$ 9,302,406	\$ 10,055,693	\$ 11,217,329	\$ 11,164,361
Office of Education proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	112.81%	136.26%	167.70%	189.57%	203.81%	212.40%	214.57%	143.41%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.90%	71.87%	70.85%	70.05%	70.00%	80.97%

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

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

KINGS COUNTY OFFICE OF EDUCATION
SCHEDULE OF THE OFFICE OF EDUCATION'S CONTRIBUTIONS
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS*

	Fiscal Years							
	2015	2016	2017	2018	2019	2020	2021	2022
Contractually required contribution	\$ 985,539	\$ 1,038,709	\$ 1,306,791	\$ 1,444,716	\$ 1,816,288	\$ 2,212,167	\$ 2,311,013	\$ 2,732,895
Contributions in relation to the contractually required contribution	(985,539)	(1,038,709)	(1,306,791)	(1,444,716)	(1,816,288)	(2,212,167)	(2,311,013)	(2,732,895)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 8,372,602	\$ 8,767,696	\$ 9,409,498	\$ 9,302,406	\$ 10,055,693	\$ 11,217,329	\$ 11,164,361	\$ 11,928,983
Contributions as a percentage of covered-employee payroll	11.771%	11.847%	13.888%	15.531%	18.062%	19.721%	20.700%	22.910%

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

KINGS COUNTY OFFICE OF EDUCATION
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS*

	Fiscal Year**				
	2018	2019	2020	2021	2022
Total OPEB Liability					
Service Cost	\$ 392,771	\$ 403,572	\$ 414,670	\$ 637,875	\$ 820,643
Interest on total OPEB liability	312,683	352,317	354,882	382,034	295,908
Changes of Assumption	-	(307,188)	-	-	-
Benefit payments	(371,135)	(385,980)	(386,583)	(563,621)	(477,679)
Expected Minus Actual Benefit Payments	-	-	(954)	-	-
Experience (Gains)/Losses	-	-	(1,053,009)	144,039	(2,263,553)
Changes in Assumptions	-	-	2,151,666	1,633,606	(48,263)
Net change in total OPEB liability	334,319	62,721	1,480,672	2,233,933	(1,672,944)
Total OPEB liability - beginning	8,928,392	9,262,711	9,325,432	10,806,104	13,040,037
Total OPEB liability - ending	<u>\$ 9,262,711</u>	<u>\$ 9,325,432</u>	<u>\$ 10,806,104</u>	<u>\$ 13,040,037</u>	<u>\$ 11,367,093</u>
Covered-employee payroll	\$ 15,411,792	\$ 14,867,432	\$ 14,659,944	\$ 15,283,549	\$ 14,793,475
Total OPEB liability as a percentage of covered-employee payroll	60.10%	62.72%	73.71%	85.32%	76.84%

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

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

Supplementary Information Section

KINGS COUNTY OFFICE OF EDUCATION
ORGANIZATION
YEAR ENDED JUNE 30, 2022

The Office of Education was established in 1852, and is comprised of an area of 1,391 square miles located in Kings County. There were no changes in the boundaries of the Office of Education during the year ended June 30, 2022. The Office of Education is currently operating special education, court, and career education.

Board of Trustees

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Tawny Robinson	President	November 2022
Adam Medeiros	Vice President	November 2022
Mickey Thayer	Member	November 2024
Mary Gonzales-Gomez	Member	November 2024
Alicia Ramirez	Member	November 2024

Administration

Todd Barlow
County Superintendent Since September 2018

Jamie Dial
Assistant Superintendent, Business Services Since March 2019

Edward Bonham
Chief Technology Officer Systems Since November 2017

Lisa Horne
Assistant Superintendent, Human Resources Since June 2018

Rebecca Jensen
Assistant Superintendent, Special Education Since July 2019

Joy Santos
Assistant Superintendent, Educational Services Since March 2021

KINGS COUNTY OFFICE OF EDUCATION
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2022

	Second Period Report		Annual Report	
	Original	*Revised	Original	*Revised
District Funded County Programs				
TK/K-3:				
Special Education - Special Day Class	66	63	67	65
Extended Year Special Education - Nonpublic, Nonsectarian Schools	-	-	-	-
TK/K-3 Totals	<u>66</u>	<u>63</u>	<u>67</u>	<u>65</u>
Grades 4-6:				
Special Education - Special Day Class	42	41	42	41
Extended Year Special Education - Nonpublic, Nonsectarian Schools	-	-	-	-
Grades 4-6 Totals	<u>42</u>	<u>41</u>	<u>42</u>	<u>41</u>
Grades 7 and 8:				
Special Education - Special Day Class	32	32	33	33
Extended Year Special Education - Nonpublic, Nonsectarian Schools	-	-	-	-
Grades 7 and 8 Totals	<u>32</u>	<u>32</u>	<u>33</u>	<u>33</u>
Grades 9-12:				
Special Education - Special Day Class	94	93	95	94
Extended Year Special Education - Nonpublic, Nonsectarian Schools	-	-	-	-
Grades 9-12 Totals	<u>94</u>	<u>93</u>	<u>95</u>	<u>94</u>
Total District Funded County Programs	<u>234</u>	<u>229</u>	<u>237</u>	<u>233</u>
County Office of Education				
Elementary:				
Juvenile Halls, Homes and Camp	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
High School:				
Juvenile Halls, Homes and Camp	<u>23</u>	<u>24</u>	<u>25</u>	<u>94</u>
Total County Office of Education	<u>26</u>	<u>27</u>	<u>28</u>	<u>97</u>
ADA Totals	<u>260</u>	<u>256</u>	<u>265</u>	<u>330</u>

Average daily attendance is a measurement of the number of pupils attending classes of the 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 school Office of Education s. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

*Revised amounts include a change in ADA. See finding 2022-001.

KINGS COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2022

<u>General Fund</u> ⁽²⁾	(Budget) ⁽¹⁾ <u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Revenues and Other Financial Sources	\$ 50,595,151	\$ 43,635,875	\$ 40,159,255	\$ 35,808,123
Expenditures	46,350,370	39,808,387	36,541,296	33,002,066
Other Uses and Transfers Out	193,086	230,648	173,560	182,849
Total Outgo	46,543,456	40,039,035	36,714,856	33,184,915
Change in Fund Balance (Deficit)	4,051,695	3,596,840	3,444,399	2,623,208
Ending Fund Balance	\$ 23,792,746	\$ 19,741,051	\$ 16,144,211	\$ 12,699,812
Available Reserves ⁽³⁾	\$ 8,702,822	\$ 3,555,930	\$ 3,370,171	\$ 3,088,260
Available Reserves as a Percentage of Total Outgo	18.70%	8.88%	9.18%	9.31%
Total Long-Term Debt	\$ 35,355,345	\$ 35,836,059	\$ 54,755,062	\$ 48,044,028
Average daily attendance	265	256	312	312

- (1) Budget 2023 is included for analytical purposes only and has not been subjected to audit.
- (2) The Special Reserve Fund for Other Than Capital Outlay Projects has been included due to its consolidation into the General Fund.
- (3) Available reserves consist of all unassigned fund balance and all funds reserved for economic uncertainties contained within the General Fund.

This schedule discloses the 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 Office of Education's ability to continue as a going concern for a reasonable period of time.

The General Fund balance has increased by \$7,041,239 over the past two years. The fiscal year 2022-23 budget projects an increase of \$4,051,695 (20.52%). For an Office of Education of this size, the state recommends available reserves of at least 3% of total General Fund expenditures, transfers out, and other uses (total outgo).

The Office of Education has not incurred an operating deficit in any of the past three years, and does not anticipate incurring an operating deficit during the 2022-23 fiscal year. Total long-term debt has decreased by \$12,207,969 over the past two years. This decrease is a result of a decrease in the OPEB liability as well as a decrease in Net Pension Liability.

Average daily attendance (ADA) has decreased by 56 over the past two years. An increase of nine ADA is anticipated during fiscal year 2022-23.

KINGS COUNTY OFFICE OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing/ CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education:			
Passed through California Department of Education (CDE):			
ESSA: Title I, Part A, Basic Grants	84.010	14329	\$ 158,714
ESSA: Title I, Part D, Subpart 2 Local Delinquent Programs	84.010	14357	162,080
ESSA: School Improvement (CSI) Funding for LEAs	84.010	15438	85,660
Subtotal			<u>406,454</u>
Special Education (IDEA) Cluster:			
Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	4,215,773
Special Ed: IDEA Basic Local Assistance Entitlement, Part B-Pass through	84.027	13379	5,331,705
Special Ed: ARP IDEA, Part B, Sec 611, Local Assistance	84.027	15638	59
Special Ed: ARP IDEA, Part B, Sec 611, Local Assistance-Pass through	84.027	15638	59
Special Ed: IDEA Alternate Dispute Resolution	84.027A	13007	7,680
Special Ed: IDEA Mental Health Allocation Plan, Part B	84.027A	15197	3,333
Special Ed: IDEA Mental Health Allocation Plan, Part B-Pass Through	84.027A	15197	338,093
Subtotal			<u>9,896,702</u>
Special Ed: Alternative Dispute Resolution, Part B	84.173A	13007	-
Special Ed: IDEA Preschool Capacity Grants, Part B	84.173	13430	114,979
Special Ed: IDEA Preschool Grants, Part B	84.173A	13839	23,910
Special Ed: IDEA Preschool Staff Development, Part B	84.173A	13431	1,000
Subtotal			<u>139,889</u>
Subtotal Special Education Cluster			<u>10,036,591</u>
ESSA Title VII: Federal Impact Aid	84.041	10015	230,648
Carl D. Perkins Career & Technical Education: Secondary 131 (Vocational Education)	84.126	84.048	18,363
Department of Rehab: Workability II, Transportation Partnership	84.126	10006	219,410
Special Ed: IDEA Early Intervention Grants Part C	84.181	23761	35,989
ESSA: Education for Homeless Children and Youth	84.196	14332	87,464
ESSA: Title III, Technical Assistance	84.365	14967	8,967
ESSA: Title II, Part A, Supporting Effective Instruction	84.367	14341	11,254
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER II) Fund	84.425D	15547	129,815
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER III) Fund	84.425U	15559	9,708
COVID-19 - Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	84.425	15618	87,007
COVID-19 - Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve Emergency Needs	84.425	15620	56,719
COVID-19 - ARP Homeless Children and Youth	84.425	15564	13,165
Subtotal			<u>296,414</u>
Total Passed through CDE			<u>11,351,554</u>
Total U.S. Department of Education			<u>11,351,554</u>
U.S. Department of Health and Human Services:			
Passed through California Department of Education (CDE):			
CCDF Cluster:			
Child Development: Federal Local Planning Councils	93.575	13946	51,584
Child Development: Early Learning and Care Workforce Development	93.575	15472	41,263
Child Development: ARP CA State Preschool Program	93.575	15640	40,200
Child Development: Coronavirus Response and Relief Supplemental Appropriations	93.575	15555	34,319
Subtotal - CCDF Cluster			<u>167,366</u>
Child Development: Preschool Development Grant	93.434	15548	5,314
Child Development: Quality Improvement Preschool Development Grant	93.434	15443	83,162
Total U.S. Department of Health and Human Services			<u>255,842</u>
U.S. Department of Health and Human Services:			
Passed through California Department of Education (CDE):			
Pandemic EBT Local Administration Grant	10.649	15644	614
Total U.S. Department of Health and Human Services			<u>614</u>
Total Expenditures of Federal Awards			<u>\$ 11,608,010</u>

The accompanying notes are an integral part of this schedule.

KINGS COUNTY OFFICE OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Kings County Office of Education under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Office of Education, it is not intended to and does not present the financial position, or changes in financial position of the Office of Education.

Summary of Significant Accounting Policies

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

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

Reconciliation of Expenditures

Reconciliation of expenditures per schedule of federal grant activity with the federal revenue reported on the Office of Education's Statement of Revenue, Expenditures, and Changes in Fund Balances - Governmental and Enterprise Funds follows:

Schedule of Expenditures of Federal Awards	\$ 11,608,010
Child Development: Coronavirus Response and Relief Supplemental Appropriations received in 2021-22	-
Child Development: Coronavirus Response and Relief Supplemental spent in 2021-22	<u>(34,319)</u>
Federal Revenue Reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	<u>\$ 11,573,691</u>

KINGS COUNTY OFFICE OF EDUCATION
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

	General Fund
June 30, 2022 Annual Financial and Budget Report Fund Balances	<u>\$ 19,606,475</u>
Adjustments and Reclassifications:	
Increasing (Decreasing) the Fund Balance:	
Accounts Receivable Understatement	150,109
Deferred Outflow Overstatement	<u>(15,533)</u>
Net Adjustments and Reclassifications	<u>134,576</u>
June 30, 2022 Audited Financial Statement Fund Balances	<u><u>\$ 19,741,051</u></u>
	Noncurrent Liabilities
June 30, 2022 Annual Financial and Budget Report - Form Debt	<u>\$ 54,504,538</u>
Adjustments and Reclassifications:	
Increase (Decrease) in Total Liabilities:	
Net Pension Liability	(17,051,722)
Financed Purchases	1,354,997
Total OPEB Liability	(1,672,944)
Leases Payable	<u>(1,298,810)</u>
Net Adjustments and Reclassifications	<u>(18,668,479)</u>
June 30, 2022 Noncurrent Liabilities	<u><u>\$ 35,836,059</u></u>

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

Other Independent Auditor's Reports

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

Board of Trustees
Kings County Office of Education
Hanford, 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 Kings County Office of Education, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Kings County Office of Education's basic financial statements, and have issued our report thereon dated December 8, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kings County Office of Education's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kings County Office of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of Kings 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 may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

*Borchardt, Corona, Faith
& Lykavian*

Fresno, California
December 8, 2022.

Independent Auditor's Report on State Compliance

Board of Trustees
Kings County Office of Education
Hanford, California

Report on State Compliance

Opinion on State Compliance

We have audited Kings County Office of Education's, (the Office of Education's) compliance with the requirements specified in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel applicable to the Office of Education's state program requirements identified below for the fiscal year ended June 30, 2022.

In our opinion, Kings County Office of Education's complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State's audit guide, *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the 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 opinion. Our audit does not provide a legal determination of the Office of Education's compliance with the compliance requirements referred to above.

Responsibilities of Management for State Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the 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 compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the 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 GAAS, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on state compliance about the Office of Education's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Office of Education's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the Office of Education's internal control over state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Office of Education's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Office of Education's compliance with the state laws and regulations applicable to the following items:

Procedures in
Audit Guide
Performed?

Compliance Requirements

LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:

Attendance Accounting:	
Attendance Reporting	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	N/A
Independent Study	N/A
Continuation Education	N/A
Instructional Time:	
School Districts	N/A
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	N/A
Classroom Teacher Salaries	N/A
Early Retirement Incentive	N/A
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Yes
Middle or Early College High Schools	N/A
K-3 Grade Span Adjustment	N/A
Transportation Maintenance of Effort	N/A
Apprenticeship: Related and Supplemental Instruction	N/A
Comprehensive School Safety Plan	Yes
District of Choice	N/A

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

California Clean Energy Jobs Act	Yes
After/Before school Education and Safety Program:	
After School	Yes
Before School	N/A
General Requirements	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	N/A
Immunizations	N/A
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	N/A
In Person Instruction Grant	Yes

CHARTER SCHOOLS:

Attendance	N/A
Mode of Instruction	N/A
Nonclassroom-Based Instruction/Independent Study	N/A
Determination of Funding for Nonclassroom-Based Instruction	N/A
Annual Instructional Minutes - Classroom Based	N/A
Charter School Facility Grant Program	N/A

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance with the above requirements, which are required to be reported in accordance with the State's audit guide, *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the California Education Audit Appeals Panel and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2022-001, 2022-002, and 2022-003. Our opinion on state compliance is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the Office of Education's response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Office of Education's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over State Compliance

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

Our consideration of internal control over state compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section above and was not designed to identify all deficiencies in internal control over state compliance that might be a material weaknesses or significant deficiencies in internal control over state compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over state compliance that we consider to be material weaknesses, as define above. However, material weaknesses or significant deficiencies in internal control over state compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over state compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over state compliance is solely to describe the scope of our testing of internal control over state compliance and the results of that testing based on the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Borchardt, Corona, Faith
& Gjakavian

Fresno, California
December 8, 2022

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

Board of Trustees
Kings County Office of Education
Hanford, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Kings 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 Kings County Office of Education's major federal programs for the year ended June 30, 2022. Kings County Office of Education's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Kings 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Kings 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Kings 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 requirement referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of law, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Office of Education's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Kings 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 material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Kings 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, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Kings County Office of Education's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Kings 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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Kings 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 considered to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

*Borchardt, Corona, Faith
& Hakopian*

Fresno, California
December 8, 2022

Findings and Recommendations Section

KINGS COUNTY OFFICE OF EDUCATION
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: **Unmodified**

Internal control over financial reporting:
 Material weakness (es) identified? _____ Yes X No
 Significant deficiency (ies) identified not considered
 to be material weakness (es) _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

2. Federal Awards

Internal control over major programs:
 Material weakness (es) identified? _____ Yes X No
 Significant deficiency (ies) identified not considered
 to be material weakness (es) _____ Yes X None reported

Type of auditor's report issued on compliance for
 major programs:

Unmodified

Any audit findings disclosed that are required to be
 reported in accordance with Title 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

Federal Assistance Listing/CFDA Number(s)
 84.027, 84.027A, 84.173, 84.173A
 84.425D

Name of Federal Program or Cluster
 Special Education (IDEA) Cluster
 COVID-19 – Elementary & Secondary
 Emergency Relief (ESSER II) Fund

Dollar threshold used to distinguish between
 Type A and Type B programs

\$750,000

Auditee qualified as low-risk Auditee?

X Yes _____ No

3. State Awards

Internal control over state programs:
 Material weakness (es) identified? _____ Yes X No
 Significant deficiency (ies) identified not considered
 to be material weakness(es) _____ Yes X None reported

Type of auditor's report issued on compliance for
 state programs:

Unmodified

KINGS COUNTY OFFICE OF EDUCATION
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

State Award Findings and Questioned Costs

Finding Identification

2022 - 001 Attendance – Records - County Operated Programs #10000

Criteria or Specific Requirement

Education Code Section 46000

Condition

During our audit of attendance records for County Operated Programs, we noted students who were on distance learning were being claimed for apportionment on the monthly attendance reports. Upon further inquiry with the County Office of Education, it was discovered that these students were offered instructional time through a distance learning platform due to quarantined or out ill with COVID. The County Office of Education was aware they would not be able to claim apportionment for these students as the distance learning program was not valid for apportionment in the current fiscal year, however, the attendance code used was inadvertently included in the attendance records to claim apportionment. As a result, the Annual and P-2 Reports of Attendance were incorrectly prepared.

Effect

The effect of the error noted above on the Annual and P-2 Report of Attendance is an overstatement of 4.85 ADA and 5.90 ADA, respectively. The following shows the change in ADA for the affected Districts and in total for the Annual and P-2 Reports of Attendance.

Annual Report of Attendance

	<u>Originally Reported</u>	<u>Audited</u>	<u>Variance</u>
Armona Union Elementary			
Line A-2 Grade TK/K-3	5.61	5.51	(0.10)
Line A-2 Grade 4-6	2.53	2.46	(0.07)
Corcoran Joint Unified			
Line A-2 Grade TK/K-3	6.29	6.02	(0.27)
Line A-2 Grade 4-6	3.09	2.99	(0.10)
Hanford Elementary			
Line A-2 Grade TK/K-3	28.99	27.70	(1.29)
Line A-2 Grade 4-6	19.11	18.74	(0.37)
Line A-2 Grade 7-8	12.83	12.77	(0.06)
Line B-5 Grade TK/K-3	3.36	3.23	(0.13)
Hanford Joint Union High			
Line A-2 Grade 9-12	64.16	63.22	(0.94)
Kings River-Hardwick Union Elementary			
Line A-2 Grade TK/K-3	2.13	2.04	(0.09)
Lakeside Union Elementary			
Line A-2 Grade TK/K-3	2.88	2.84	(0.04)
Line A-2 Grade 4-6	1.10	1.07	(0.03)
Line B-5 Grade TK/K-3	0.52	0.49	(0.03)

KINGS COUNTY OFFICE OF EDUCATION
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

State Award Findings and Questioned Costs

Finding Identification

2022 - 001 Attendance - Records – County Operated Programs #10000 (Continued)

Annual Report of Attendance (Continued)

	<u>Originally Reported</u>	<u>Audited</u>	<u>Variance</u>
Lemoore Union Elementary			
Line A-2 Grade TK/K-3	6.04	5.88	(0.16)
Line A-2 Grade 4-6	6.07	5.79	(0.28)
Line B-5 Grade TK/K-3	0.33	0.00	(0.33)
Lemoore Union High			
Line A-2 Grade 9-12	18.85	18.62	(0.23)
Pioneer Union Elementary			
Line A-2 Grade TK/K-3	5.80	5.38	(0.42)
Line A-2 Grade 4-6	6.41	6.14	(0.27)
Line B-5 Grade TK/K-3	0.83	0.73	(0.10)
Reef-Sunset Unified			
Line A-2 Grade TK/K-3	5.20	5.16	(0.04)
Line A-2 Grade 9-12	3.15	3.06	(0.09)
Special Education - Special Day Class			
Line C-2 Grade TK/K-3	67.23	64.82	(2.41)
Line C-2 Grade 4-6	42.27	41.15	(1.12)
Line C-2 Grade 7-8	32.73	32.67	(0.06)
Line C-2 Grade 9-12	<u>94.99</u>	<u>93.73</u>	<u>(1.26)</u>
Total	237.22	232.37	(4.85)

P-2 Report of Attendance

	<u>Originally Reported</u>	<u>Audited</u>	<u>Variance</u>
Armona Union Elementary			
Line A-2 Grade TK/K-3	5.40	5.29	(0.11)
Line A-2 Grade 4-6	2.93	2.84	(0.09)
Corcoran Joint Unified			
Line A-2 Grade TK/K-3	6.02	5.68	(0.34)
Line A-2 Grade 4-6	3.06	2.93	(0.13)
Hanford Elementary			
Line A-2 Grade TK/K-3	28.78	27.19	(1.59)
Line A-2 Grade 4-6	19.14	18.69	(0.45)
Line A-2 Grade 7-8	12.76	12.67	(0.09)
Line B-5 Grade TK/K-3	3.14	2.98	(0.16)
Hanford Joint Union High			
Line A-2 Grade 9-12	63.33	62.20	(1.13)

KINGS COUNTY OFFICE OF EDUCATION
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

State Award Findings and Questioned Costs

Finding Identification

2022 - 001 Attendance – Records - County Operated Programs #10000 (Continued)

P-2 Report of Attendance (Continued)

	<u>Originally Reported</u>	<u>Audited</u>	<u>Variance</u>
Kings River-Hardwick Union Elementary			
Line A-2 Grade TK/K-3	2.10	1.99	(0.11)
Lakeside Union Elementary			
Line A-2 Grade TK/K-3	2.80	2.76	(0.04)
Line A-2 Grade 4-6	1.03	1.00	(0.03)
Line B-5 Grade TK/K-3	0.46	0.43	(0.03)
Lemoore Union Elementary			
Line A-2 Grade TK/K-3	5.98	5.79	(0.19)
Line A-2 Grade 4-6	6.09	5.76	(0.33)
Line B-5 Grade TK/K-3	0.41	0.00	(0.41)
Lemoore Union High			
Line A-2 Grade 9-12	18.82	18.54	(0.28)
Pioneer Union Elementary			
Line A-2 Grade TK/K-3	5.75	5.24	(0.51)
Line A-2 Grade 4-6	6.19	5.87	(0.32)
Line B-5 Grade TK/K-3	0.84	0.71	(0.13)
Reef-Sunset Unified			
Line A-2 Grade TK/K-3	5.04	4.99	(0.05)
Line A-2 Grade 9-12	3.16	3.05	(0.11)
Special Education - Special Day Class			
Line C-2 Grade TK/K-3	66.15	63.21	(2.94)
Line C-2 Grade 4-6	42.18	40.83	(1.35)
Line C-2 Grade 7-8	32.45	32.36	(0.09)
Line C-2 Grade 9-12	<u>94.05</u>	<u>92.53</u>	<u>(1.52)</u>
Total	234.83	228.93	(5.90)

Cause

There was an oversight by the County Office of Education and the attendance code used for students on distance learning was not excluded for apportionment.

Questioned Costs

There is no questioned cost to the County Office of Education as funding is received by the Districts that are serviced.

Identification of Repeat Finding

This audit finding is not a repeat of a finding in the immediately prior audit.

Recommendation

The County Office of Education should ensure the attendance codes in their attendance software are properly set up to claim or exclude apportionment to avoid claiming incorrect ADA. The County Office of Education should also submit corrected Annual and P-2 Reports of Attendance to the CDE.

Views of responsible officials and planned corrective actions

The Office of Education agrees with this finding. Please refer to the corrective action within the Findings and Recommendations Section.

KINGS COUNTY OFFICE OF EDUCATION
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

State Award Findings and Questioned Costs

Finding Identification

2022 - 002 Attendance – Records - Juvenile Court Schools #10000

Criteria or Specific Requirement

Education Code Section 46000

Condition

During our audit of attendance records, we noted the ADA reported on the P-2 Report of Attendance prepared by the County Office of Education for its High School Juvenile Hall Alternative Education program, did not match the ADA calculated on the County's attendance summary. During the preparation of the Annual Report of Attendance, the County Office of Education updated their attendance summary with revised monthly attendance reports affecting the P-2 reporting period, however, the attendance clerk did not prepare and submit corrected P-2 Report of Attendance for the changes to the California Department of Education (CDE).

Effect

The effect of the error stated above is an understatement of 0.07 ADA on the P-2 Report of Attendance as follows:

	<u>Originally Reported</u>	<u>Audited</u>	<u>Variance</u>
P-2 Report of Attendance: Juvenile Halls - Line A-2 High School	23.44	23.51	0.07

Cause

There was an oversight by the attendance clerk and corrected P-2 Reports of Attendance were not prepared and submitted to CDE. Therefore, the ADA reported for High School Juvenile Hall Alternative Education program is understated.

Questioned Costs

The understatement of ADA on the P-2 Report of Attendance does not result in any questioned costs as the County Office of Education is funded off ADA reported on the Annual Report of Attendance.

Identification of Repeat Finding

This audit finding is not a repeat of a finding in the immediately prior audit.

Recommendation

The County Office of Education should ensure the Reports of Attendance are updated and corrected if any changes are noted after the initial submission of the reports to CDE.

Views of responsible officials and planned corrective actions

The Office of Education agrees with this finding. Please refer to the corrective action within the Findings and Recommendations Section.

KINGS COUNTY OFFICE OF EDUCATION
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

State Award Findings and Questioned Costs

Finding Identification

2022 – 003 State Compliance – Expanded Learning Opportunities Grant (ELO-G) #40000

Criteria or Specific Requirement

Education Code Section 43522(e). On or before June 1, 2021, the governing board of the Office of Education shall adopt at a public meeting a plan describing how the apportioned funds would be used and within five days of adoption shall submit the plan to the California Department of Education (CDE).

Condition

While reviewing the Expanded Learning Opportunities Grant Plan adoption, we noted that although the Office of Education properly adopted the plan on May 12, 2021, which was before June 1, 2021, the Office of Education did not submit the plan within five days of adoption to the CDE in accordance with Education Code Section 43522(e). The Office of Education submitted the plan to the CDE on August 17, 2022.

Effect

The Office of Education did not properly submit the Expanded Learning Opportunities Grant (ELO-G) Plan per Education Code Section 43522(e) requirements.

Cause

The Expanded Learning Opportunities Grant (ELO-G) Plan was submitted late to the CDE due to a miscommunication at the Office of Education as to who was responsible for submitting the plan.

Questioned Cost

None

Identification of Repeat Finding

This audit finding is not a repeat of a finding in the immediately prior audit.

Recommendation

The Office of Education should implement procedures to ensure that any future Plans are properly submitted as required.

Views of responsible officials and planned corrective actions

The Office of Education agrees with this finding. Please refer to the corrective action within the Findings and Recommendations Section.

**KINGS COUNTY OFFICE OF EDUCATION
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2022**

State Award Findings and Questioned Costs

Finding Identification: 2022-001 Attendance – Records - County Operated Programs #10000

Name of contact person: Jamie Dial, Assistant Superintendent, Business Services

Corrective Action: The County Office will revise P-2 and Annual attendance reports to exclude the attendance apportionment claimed for distance learning for the 2021-22 year.

Proposed Completion Date: Revised attendance reports will be submitted to CDE by December 22, 2022.

Finding Identification: 2022 - 002 Attendance – Records - Juvenile Court Schools #10000

Name of contact person: Jamie Dial, Assistant Superintendent, Business Services

Corrective Action: The Juvenile Court Administrative staff will work with the site attendance staff to ensure reports are verified at each reporting cycle for accuracy.

Proposed Completion Date: N/A

Finding Identification: 2022-003 State Compliance – Expanded Learning Opportunities Grant (ELO-G) #40000

Name of contact person: Jamie Dial

Corrective Action: The Educational Services and Business Services Departments will communicate to ensure all plans and reports are submitted to CDE by the established due date.

Proposed Completion Date: Plan submitted to CDE on August 17, 2022

KINGS COUNTY OFFICE OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022

There were no prior year findings.



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

Board of Trustees
Kings County Office of Education
Hanford, California

In planning and performing our audit of the financial statements of Kings County Office of Education (Office of Education) for the year ended June 30, 2022 in accordance with auditing standards generally accepted in the United States of America, we considered the Office of Education's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Office of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office of Education's internal control.

However, during our audit we became aware of matters discussed below that are opportunities to strengthen internal controls and operating efficiency. This letter does not affect our report dated December 8, 2022, on the financial statements of the Office of Education which also includes our report on the Office of Education's internal control.

After School Educational and Safety Program – Attendance

During our review of the After School Educational and Safety (ASES) program attendance records, we noted the attendance summary excel spreadsheet, generated from CitySpan software during our audit visit, did not match the attendance reported to CDE for the first half reporting period. We noted a discrepancy of 192 days. Upon further review of the Single Day Attendance Sheets, we found three students who were listed on the sheet but were missing from the spreadsheet generated from CitySpan. The ASES coordinator reviewed the attendance in CitySpan and discovered there was no attendance recorded for these three students and confirmed their attendance was causing the discrepancy. It was determined that the attendance reported to the CDE was accurate.

We recommend for the County Office of Education to ensure supporting documentation for the attendance being reported to CDE is maintained at the time of filing. This will avoid discrepancies in case any data in CitySpan is deleted or changed after the filing.

We will review the status of these comments during our next audit engagement. We have already discussed these comments with Office of Education personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to review the steps designed to implement our recommendation.

We wish to thank the Office of Education staff for their support and assistance during our audit.

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

*Borchardt, Corona, Faeth
& Zakarian*

BORCHARDT, CORONA, FAETH & ZAKARIAN
Fresno, California
December 8, 2022



Superintendent's Report