



Trinity County Office of Education

Fabio Robles, Ed.D.
Trinity County
Superintendent of Schools

P.O. Box 1256 • 201 Memorial Drive, Weaverville, CA 96093-1256

MINUTES

Trinity County Board of Education Regular Board Meeting March 20, 2024

WHERE HELD: Trinity County Office of Education
201 Memorial Drive – Granite Room

MEMBERS PARTICIPATING: Randy Spencer, Area I
Michelle Myers, Area II
Sally Aldinger, Area III
Arina Erwin, Area IV
Steve Canale, Area V

COUNTY OFFICE: Fabio Robles, Superintendent of Schools
Anthony Rebelo, Assistant Superintendent of Special
Education/SELPA Director
Tim Nordstrom, Assistant Superintendent of Educational
Services
Melanie Holmes, Executive Director of HR & Business
Services
Cindy Blanchard, Chief Business Official
Kaila Arnold, Executive Secretary
Dawn MacLaren, CALPADS/Credentialing Coordinator

PUBLIC:

1.0 Formal Opening

- 1.1 Call to Order
Sally Aldinger called the meeting to order at 1:00 p.m.
- 1.2 Roll Call
- 1.3 Pledge of Allegiance
- 1.4 Additions or Changes to Agenda
There were no additions or changes to the agenda.

- 2.0 Public Communication:** Persons wishing to address the Board on any item except personnel are invited to do so at this time. In the interest of time and order, presentations from the public are limited to three minutes per person, 20 minutes per topic, pursuant to Board policy. Please state your name and address before speaking. In accordance with the Brown Act, unless an item has been placed on the agenda there shall be no action taken. The Board may 1) acknowledge receipt of the information; 2)

refer to staff for further study; 3) refer the matter to the next agenda.

There was no public communication.

3.0 Accept Open Session Agenda

Sally asked the board for a motion to accept the Open Session Agenda.

MOTION: A motion was made by Randy Spencer, with a second by Arina Erwin, to accept the Open Agenda. Motion passed. Aye-5 (Aldinger, Canale, Erwin, Myers, Spencer), No-0, Absent-0, Abstain-0.

4.0 Consent Agenda: The following consent agenda items are considered routine by the County Board and will be enacted with one motion. There will be no separate discussion of items unless a Board member so requests, in which event the item(s) will be considered following approval of the Consent Agenda.

4.1 Minutes – February 21, 2024

Michelle noted that her last name was spelled wrong on the February Minutes.

4.2 Warrants – February 2024

4.3 Payroll – February 2024

4.4 BB/E1/E2 9321 Closed Session – Second Reading

Sally Aldinger asked the Board if there was a motion to pull any items from the Consent Agenda. Hearing none, Sally asked the board for a motion to accept the Consent Agenda.

MOTION: A motion was made by Arina Erwin, with a second by Michelle Myers, to accept the Consent Agenda. The motion passed unanimously. Aye-5, (Aldinger, Canale, Erwin, Myers, Spencer), No-0, Absent-0, Abstain-0.

5.0 Information Items

5.1 Trinity County Office of Education Re-enrolling Students at R.I.S.E Academy.
Fabio shared information regarding the reenrollment of students at R.I.S.E Academy during the 2024-2025 school year.

6.0 Action Items

6.1 Consider and/or Approve 2023-2024 Second Interim Financial Report, Certification, and Budget Revisions

Cindy shared with the board a PowerPoint presentation of the 2022-2023 Second Interim Financial Report, Certification, and Budget Revisions.

MOTION: A motion was made by Steve Canale, with a second by Michelle Myers. Motion passed unanimously. Aye-5 (Aldinger, Canale, Erwin, Myers, Spencer), No-0, Absent-0, Abstain-0.

7.0 Reports

7.1 Financial Report and Oversight Update

Cindy Blanchard provided the financial report and oversight update, which was included in the board packet for the members to review.

7.1.1 School Facilities Report from Jeff Morris

The school facilities report was included in the packet for the members to review.

7.2 Cabinet Reports – includes Trinity COE and District LCAP Updates

Tim Nordstrom, Anthony Rebelo, and Melanie Holmes shared their cabinet report with the board.

8.0 Correspondence

8.1 California Department of Education – 2023-24 First Interim Report

9.0 Superintendent's Report

9.1 Fabio recognized the whole TCOE team for the hard work they've put into writing grants and for working well with the districts.

9.2 Fabio then shared that TCOE is working with Coffee Creek ESD to post jobs for them on EdJoin.

9.3 Fabio shared that he has been communicating with the Superintendent of Shasta County of Education regarding a possible collaboration where Shasta County Office of Education would oversee CHYBA due to their proximity to each other as well as their experience with working with charter schools. Sally had questions regarding CHYBA's budget to which Fabio responded.

9.4 Fabio informed the board that he did not go to Washington D.C. with the other Superintendent's to advocate due to weather conditions, but praised them for the traction they made regarding the forest reserve and other important issues.

9.5 Fabio shared that on March 19, 2024 he attended an online hearing regarding AT&T being the Carrier Of Last Resort (COLR) and added his notes to the public commentary.

9.6 Fabio shared an article with the Board in which Trinity Alps Unified School District Superintendent Jamie Green was interviewed.

10.0 Board Reports/Announcements/Comments

10.1 Randy gave a summary of the RAC meeting he attended on March 18, 2024.

10.2 Arina gave a summary of the Partnership in Action For Trinity Health Town Hall Meeting she attended in Hayfork.

10.3 Arina shared a correspondence with Duncan McIntosh regarding a Farm To Table Grant that RCD will be applying for.

10.4 Arina shared her experience at the CSBA Conference and thanked TCOE for sending her there.

10.5 Michelle shared that the Plant and Seed Exchange will be coming up on April 20, 2024.

10.6 Michelle shared that the deadline for the Congressional Art Competition for grades 9-12 will be on April 18, 2024.

10.7 Randy shared updates on the RCD Nursery now being a certified state nursery.

11.0 Adjournment

The meeting adjourned at 2:20 p.m.

Respectfully submitted,

Fabio Robles, Ex-Officio Secretary
Trinity County Office of Education

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Register 000918 - 03/07/2024

Bank Account COUNTY - County

Payment Id	Comment					
Check # 5247774	01	Check Amt	16.14	Status	Cleared	C&A Rubber Stamps & Signs (C&A Rubber - Payee)
188412		Kaila Arndol-Board Meeting Name Plate		01. 0000.	0. 0000. 7100. 4300. 825.	16.14
Check # 5247775	01	Check Amt	917.12	Status	Cleared	Rebello, Anthony J (000307 - Emp)
AREBELOSELPA030424		A. Rebello SELPA Sac 3/1/24		01. 0000.	0. 0000. 8100. 4300. 825. 4300.	49.95
				01. 6500.	0. 5050. 2200. 5200. 826.	867.17
Check # 5247776	01	Check Amt	400.80	Status	Cleared	Nordstrom, Timothy M (000400 - Emp)
TNORDSTROM02282024		T. Nordstrom Monterey Mileage		01. 0000.	0. 8600. 2100. 5200. 825.	211.05
TNORDSTROMCISC031324		T. Nordstrom CISC Per Diem		01. 0000.	0. 8600. 2100. 5200. 825.	189.75
Check # 5247777	01	Check Amt	27.47	Status	Cleared	Wright, Tiffany L (000437 - Emp)
TWRIGHT03042024		T. Wright FY Mileage		01. 7366.	0. 8600. 3130. 5200. 825.	27.47
Check # 5247778	01	Check Amt	395.00	Status	Cleared	Hickman, Alicia L (000438 - Emp)
AHICKMANCSHAPERDIEM		A. Hickman CSHA Convention Per Diem		01. 6500.	0. 5050. 3150. 5200. 826.	395.00
Check # 5247779	01	Check Amt	1,000.10	Status	Cleared	Brower, Deidre M (000541 - Emp)
DBROWERCASBOREIMB		D. Brower CASBO Training Reimb		01. 0000.	0. 0000. 8100. 4300. 825. 4300.	25.01
				01. 0000.	0. 8600. 7200. 5200. 825.	975.09
Check # 5247780	01	Check Amt	18.00	Status	Cleared	ACCU-Print (001395/1)
2594		23-24 Fingerprint Fees-Accu		01. 0000.	0. 8600. 7200. 5840. 825.	18.00
Check # 5247781	01	Check Amt	58.29	Status	Cleared	Amazon Capital Services, Inc (001252/1)
1VL9-VTQL-1LJW		Ed Services Supplies		01. 0000.	0. 0000. 7200. 4300. 825.	58.29
Check # 5247782	01	Check Amt	200.00	Status	Cleared	Apple Store (000799/2)
MA63011578		Apple Credit for Speech Apps		01. 0000.	0. 8600. 2420. 5800. 825.	200.00
Check # 5247783	01	Check Amt	219.00	Status	Cleared	Atkinson, Andelson, Loya, Attorneys at Law (000031/3)
68730023600050		M. Holmes HR Training		01. 0000.	0. 0000. 7200. 5200. 825.	219.00
Check # 5247784	01	Check Amt	950.00	Status	Printed	Butte Co Office Of Education (000048/1)
R2ELS-2412		2024 Region 2 REMIX Conference		01. 9600.	0. 7110. 2150. 5200. 825.	950.00
Check # 5247785	01	Check Amt	2,400.00	Status	Cleared	Com-Pair Services (001086/1)
122690		23/24 Com-Pair Monthly Expenses		01. 0000.	0. 8600. 7700. 5920. 825.	2,400.00
Check # 5247786	01	Check Amt	108.28	Status	Cleared	Complete Industrial Supply (001334/1)
12979		Yellow Rubber Air Hose		01. 0000.	0. 0000. 8100. 4300. 825.	108.28
Check # 5247787	01	Check Amt	43.84	Status	Cleared	CompuGroup Medical, Inc. (001382/1)
8180362457		CGM RCM- MediEd Premium Package		01. 9056.	0. 5001. 2200. 5800. 826.	43.84
Check # 5247788	01	Check Amt	1,532.72	Status	Cleared	Douglas City School (000125/1)
DCESD ASES REMIX		DCESD ASES Remix Stipend Reimb		01. 9600.	0. 7110. 2150. 5200. 825.	1,532.72
Check # 5247789	01	Check Amt	441.00	Status	Cleared	E3 Diagnostics Inc. (001434/1)

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Register 000918 - 03/07/2024

Bank Account COUNTY - County

Payment Id	Comment					
Check # 5247789	01	Check Amt	441.00	Status Cleared	E3 Diagnostics Inc. (001434/1) - continued	
SRV-62977		Audiometer Calibration		01. 0000. 0. 8600. 3140. 4300. 825. .		441.00
Check # 5247790	01	Check Amt	229.66	Status Cleared	Frontier Fuel (000146/2)	
3186FEB24		Speech Fuel Purchases		01. 0000. 0. 0000. 8100. 4300. 825. 4300. .		229.66
Check # 5247791	01	Check Amt	2,171.26	Status Printed	Humboldt Co Office Of Ed (000171/1)	
24089		J. Tyner PBIS Restorative Practice Training		01. 6333. 0. 8600. 3130. 5200. 825. .		2,171.26
Check # 5247792	01	Check Amt	8,489.89	Status Cleared	J Soon Consulting (001432/1)	
JSOON03012024		J. Soon Consulting Services		01. 0000. 0. 8600. 1000. 5800. 825. 2550. .		8,489.89
Check # 5247793	12	Check Amt	207.90	Status Cleared	Kayley Wheeler Kay's Book Nook (001444/1)	
5069		UPK P&I Books		12. 6057. 0. 0001. 2150. 4300. 825. .		207.90
Check # 5247794	01	Check Amt	104.70	Status Cleared	Lingo (001302/1)	
33814446		23/24 Long Distance Services		01. 0000. 0. 0000. 8100. 5920. 825. .		104.70
Check # 5247795	01	Check Amt	66.66	Status Cleared	Mendes Supply Co. (000233/1)	
R070234		23-24 Maintenance Supplies		01. 0000. 0. 0000. 8100. 4300. 825. .		66.66
Check # 5247796	01	Check Amt	70.00	Status Cleared	Rob Oakley's Pest Control (001307/1)	
13981		23-24 Pest Control		01. 0000. 0. 0000. 8100. 5800. 825. .		70.00
Check # 5247797	01	Check Amt	4,530.00	Status Cleared	ProCare Therapy TTF Holdings Lockbox (001345/3)	
20896300		23/24 Behavior Specialist		01. 7816. 0. 5001. 3120. 5800. 826. .		4,530.00
Check # 5247798	01	Check Amt	975.00	Status Cleared	School Services Of California (000316/4)	
W135211-IN		C. Blanchard Governor's Budget Workshop		01. 0000. 0. 0000. 7200. 5200. 825. .		325.00
W135212-IN		D. Brower Governor's Budget Workshop		01. 0000. 0. 0000. 7200. 5200. 825. .		325.00
W135213-IN		C. Bayley Governor's Budget Workshop		01. 0000. 0. 0000. 7200. 5200. 825. .		325.00
Check # 5247799	01	Check Amt	1,149.45	Status Cleared	Trinity Co Dept Of Transport (000389/1)	
22471		23-24 Monthly Fuel		01. 0000. 0. 0000. 8100. 4300. 825. 4300. .		1,149.45
Check # 5247800	14	Check Amt	506.84	Status Cleared	Trinity Heating & Air Conditioning Corp. (001261/1)	
2065-189		Replaced Damper		14. 0000. 0. 0000. 8100. 4300. 825. .		506.84
Check # 5247801	01	Check Amt	979.20	Status Cleared	Trinity PUD (000399/2)	
16243FEB24		23/24 monthly electricity		01. 0000. 0. 0000. 8100. 5510. 825. .		758.41
16244FEB24		23/24 monthly electricity		01. 0000. 0. 0000. 8100. 5510. 825. .		220.79
Check # 5247802	01	Check Amt	136.21	Status Cleared	NAPA Weaverville Auto Parts (000423/2)	
421252		23/24 NAPA Auto Parts		01. 0000. 0. 0000. 8100. 4300. 825. 4300. .		92.17
421355		23/24 NAPA Auto Parts		01. 0000. 0. 0000. 8100. 4300. 825. 4300. .		15.53
421500		23/24 NAPA Auto Parts		01. 0000. 0. 0000. 8100. 4300. 825. 4300. .		28.51

Number of Items

29

28,344.53

Totals for Register 000918

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ERP for California

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Register 000918 - Fund/Obj Expense Summary

Bank Account COUNTY - County

2024 FUND-OBJ Expense Summary / Register 000918 (continued)

2024 FUND-OBJ Expense Summary / Register 000918

01-4300	2,280.65	
01-5200	8,513.51	
01-5510	979.20	
01-5800	13,333.73	
01-5840	18.00	
01-5920	2,504.70	
01-9110*		27,629.79-
Totals for Fund 01	27,629.79	27,629.79-
12-4300	207.90	
12-9110*		207.90-
Totals for Fund 12	207.90	207.90-
14-4300	506.84	
14-9110*		506.84-
Totals for Fund 14	506.84	506.84-
Totals for Register 000918	28,344.53	28,344.53-

* denotes System Generated entry

Net change to Cash 9110 **28,344.53- Credit**

Register 000918 - Fund/Obj Expense Summary

Bank Account COUNTY - County

2024 FUND-OBJ Expense Summary / Register 000918 (continued)

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Register 000919 - 03/13/2024

Bank Account COUNTY - County

Payment Id	Comment					
Check # 5247913	01	Check Amt	543.80	Status	Printed	Arina Erwin (Arina Erwin - Payee)
AERWINCSBABOARD	A. Erwin CSBA Board Member Conference Lodging	01. 0000. 0. 0000. 7110. 5200. 825.				543.80
Check # 5247914	01	Check Amt	2,457.25	Status	Printed	Sarah Ganas (Sarah Ganas - Payee)
SGANASCSTGREIMB3	S. Ganas CSTG Reimbursement	01. 7311. 0. 1110. 1000. 4300. 825.				2,457.25
Check # 5247915	01	Check Amt	296.00	Status	Cleared	Nordstrom, Timothy M (000400 - Emp)
TNORDSTROMDAPERDIEM	T. Nordstrom DA Per Diem	01. 0000. 0. 8600. 2100. 5200. 825. 2552.				296.00
Check # 5247916	01	Check Amt	188.32	Status	Printed	Hayes, Rachel D (000494 - Emp)
RHAYES03072024	R. Hayes CalPads training Lodging	01. 0000. 0. 8600. 7200. 5200. 825.				188.32
Check # 5247917	01	Check Amt	207.00	Status	Cleared	Burger, Erin E (000502 - Emp)
EBURGERADRPERDIEM	E. Burger ADR Per Diem	01. 3395. 0. 5060. 2200. 5200. 826.				207.00
Check # 5247918	01	Check Amt	296.00	Status	Cleared	Bayley, Courtney K (000534 - Emp)
CBAYLEYDAPERDIEM	C. Bayley DA Per Diem	01. 0000. 0. 8600. 2100. 5200. 825. 2552.				296.00
Check # 5247919	01	Check Amt	395.00	Status	Cleared	Underwood, Naomi C (000539 - Emp)
NUNDERWOODPERDIEM	N. Underwood CASHA Per Diem	01. 6500. 0. 5050. 3150. 5200. 826.				395.00
Check # 5247920	01	Check Amt	269.15	Status	Cleared	Tucker, Joanne M (000547 - Emp)
JTUCKERC-STEMPERDIEM	J. Tucker C-STEM Training Preview Per Diem	01. 0000. 0. 8600. 2100. 5200. 825. 2552.				103.25
JTUCKERRMCLODGING	J. Tucker RMC March Framework Lodging	01. 9224. 0. 8600. 2100. 5200. 825.				165.90
Check # 5247921	01	Check Amt	277.50	Status	Printed	Rourke, Megan L (000549 - Emp)
MROURKEDAPERDIEM	M. Rourke Per Diem	01. 0000. 0. 8600. 2100. 5200. 825. 2552.				277.50
Check # 5247922	01	Check Amt	219.85	Status	Cleared	Amazon Capital Services, Inc (001252/1)
1GPX-G6YF-16WC	Toner Room 33-TCOE Preschool	01. 0000. 0. 0000. 7200. 4300. 825.				219.85
Check # 5247923	01	Check Amt	3,547.92	Status	Cleared	Apple Store (000799/2)
MA66640873	Trinity Center-iPad Pro & Smart Keyboard	01. 0000. 0. 0000. 2420. 4400. 825.				3,547.92
Check # 5247924	01	Check Amt	44.13	Status	Cleared	Batteries Plus (001445/1)
P70683745	12V Battery	01. 0000. 0. 0000. 7200. 4300. 825.				44.13
Check # 5247925	01	Check Amt	360.00	Status	Printed	California County Superintendents (000074/2)
0506-0395-0398	A. Fiermonte-BASC Full Conference Registration	01. 0000. 0. 8600. 7200. 5200. 825.				60.00
0506-0396-0399	L. McIntosh-BASC Full Conference Registration	01. 0000. 0. 8600. 7200. 5200. 825.				60.00
0506-0397-0400	C. Bayley-BASC Full Conference Registration	01. 0000. 0. 8600. 7200. 5200. 825.				60.00
0506-0398-0401	N. David-BASC Full Conference Registration	01. 0000. 0. 8600. 7200. 5200. 825.				60.00
0506-0399-0402	D. Brower-BASC Full Conference Registration	01. 0000. 0. 8600. 7200. 5200. 825.				60.00
0506-0400-0403	C. Blanchard-BASC Full Conference Registration	01. 0000. 0. 8600. 7200. 5200. 825.				60.00
Check # 5247926	01	Check Amt	356.57	Status	Cleared	Carrel's Office Solutions (000825/2)
AR62547	Kyocera Taskalfa 4004i Digital Imaging System	01. 0000. 0. 0000. 2420. 4300. 825.				11.16
AR62548	23/24 KYOCERA/TASKalfa 5054ci	01. 0000. 0. 0000. 7200. 5600. 825. 2753.				334.69

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Register 000919 - 03/13/2024

Bank Account COUNTY - County

Payment Id	Comment				
Check # 5247926	01	Check Amt	356.57	Status Cleared	Carrel's Office Solutions (000825/2) - continued
AR62549		23-24 Carrel's Kyicera TaskAlfa 5004i		01. 0000. 0. 0000. 2420. 4400. 825. .	10.72
Check # 5247927	01	Check Amt	250.00	Status Cleared	Frontline Education (001327/1)
INVUS197513		Custom Development-MICR New Check Printer		01. 0000. 0. 0000. 2420. 5800. 825. .	250.00
Check # 5247928	01	Check Amt	275.00	Status Printed	Smokehouse Market, LLC J&J Smok'n Bbq (001457/1)
JJSCATERING		J&J's Smokin BBQ Catering		01. 0000. 0. 8600. 2100. 5800. 825. 2553. .	275.00
Check # 5247929	01	Check Amt	1,320.00	Status Printed	Jenna Rae Johnson (001442/2)
JENNAJOHNSON12524		Jenna Johnson Triadic Supervision Jan balance		01. 0000. 0. 8600. 3110. 5800. 825. .	40.00
JENNAJOHNSONFEB24		Jenna Johnson Triadic Supervision Feb 24		01. 0000. 0. 8600. 3110. 5800. 825. .	1,280.00
Check # 5247930	01	Check Amt	545.00	Status Printed	John W. Kizziar, DDS, INC (001234/1)
JM02282024		Trinity Smiles JM 2/28/24		01. 0033. 0. 8600. 3140. 5800. 825. .	159.00
JR02282024		Trinity Smiles JR 2/28/24		01. 0033. 0. 8600. 3140. 5800. 825. .	386.00
Check # 5247931	01	Check Amt	74.41	Status Printed	ODP Business Solutions, LLC (001396/2)
356379146001		Office Supplies		01. 0000. 0. 0000. 7200. 4300. 825. .	12.85
356380262001		Office Supplies		01. 0000. 0. 0000. 7200. 4300. 825. .	61.56
Check # 5247932	01	Check Amt	72.91	Status Printed	Plotzke Ace Hardware (000280/1)
396998		23/24 maintenance supplies		01. 0000. 0. 0000. 8100. 4300. 825. .	72.91
Check # 5247933	01	Check Amt	4,530.00	Status Cleared	ProCare Therapy TTF Holdings Lockbox (001345/3)
20903048		23/24 Behavior Specialist		01. 7816. 0. 5001. 3120. 5800. 826. .	4,530.00
Check # 5247934	01	Check Amt	275.00	Status Cleared	School Services Of California (000316/4)
W135763-IN		Federal Compliance Workshop- Courtney Bayley		01. 0000. 0. 8600. 7200. 5200. 825. .	275.00
Check # 5247935	01	Check Amt	207.00	Status Cleared	State Of Cal Dept Of Justice (000353/1)
718091		23-24 Fingerprint Fees		01. 0000. 0. 8600. 7200. 5840. 825. .	207.00
Check # 5247936	12	Check Amt	650.00	Status Cleared	Trinity County RCD (000981/1)
523-003		TCOE Needs Assessment Survey		12. 6102. 0. 0001. 2150. 5100. 825. .	650.00
Check # 5247937	01	Check Amt	337.50	Status Cleared	Trinity Co. Solid Waste (000394/1)
20012MARCH24		23/24 solid waste fees		01. 0000. 0. 0000. 8100. 5550. 825. .	337.50
Check # 5247938	01	Check Amt	19.83	Status Printed	Capital One Trade Credit (000397/3)
1654282397		Trinity Lumber Shop Tool		01. 0000. 0. 0000. 8100. 4300. 825. .	19.83
Check # 5247939	01	Check Amt	14,853.47	Status Printed	U.S. Bank Corporate Payment Systems (000404/2)
000031		T. Nordstrom CISC Parking		01. 0000. 0. 8600. 2100. 5200. 825. .	3.00
000050		T. Nordstrom CISC Parking		01. 0000. 0. 8600. 2100. 5200. 825. .	9.00
000108		T. Nordstrom CISC Parking		01. 0000. 0. 8600. 2100. 5200. 825. .	1.00
000134		T. Wright YES Conference Registration		01. 7368. 0. 4900. 4000. 5200. 825. .	575.00
000159		T. Wright YES Conference Registration		01. 7368. 0. 4900. 4000. 5200. 825. .	575.00

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Register 000919 - 03/13/2024

Bank Account COUNTY - County

Payment Id	Comment						
Check # 5247939	01	Check Amt	14,853.47	Status	Printed	U.S. Bank Corporate Payment Systems (000404/2) - continued	
484892	Sarah Parks-THS-Assistive Technology			01.	6500. 0. 5001. 3140. 4300. 826. 2800.		713.71
491089	T. Nordstrom ESEA Portland Uber			01.	0000. 0. 8600. 2100. 5200. 825.		10.94
506372	J. Morris CASH Conference Dinner			01.	0000. 0. 8600. 7200. 5200. 825.		22.06
524131	T. Nordstrom ESEA Portland Uber			01.	0000. 0. 8600. 2100. 5200. 825.		44.35
531202	J. Tyner Think Social Publishing			01.	6333. 0. 8600. 3130. 4300. 825.		1,915.33
542102	Sarah Parks-THS-Assistive Technology			01.	6500. 0. 5001. 3140. 4300. 826. 2800.		31.97
632399	M. Holmes 109 Envelopes			01.	0000. 0. 0000. 7200. 4300. 825.		52.02
638004	J. Morris CASH Conference Fuel			01.	0000. 0. 0000. 8100. 4300. 825. 4300.		51.69
674271	Fastrak Violation-CA Kinder Conference			12.	6057. 0. 0001. 2150. 5200. 825.		7.00
679472	J. Morris Cal OES Training Fuel			01.	0000. 0. 0000. 8100. 4300. 825. 4300.		50.00
720150	T. Nordstrom ESEA Portland Uber			01.	0000. 0. 8600. 2100. 5200. 825.		10.15
726005	Sarah Parks-THS-Assistive Technology			01.	6500. 0. 5001. 3140. 4300. 826. 2800.		99.98
764030	J. Morris Cal OES Training Lodging			01.	0000. 0. 8600. 7200. 5200. 825.		172.50
782990	Nicholas Rucker-TCOE Preschool-Assistive Tech			01.	6500. 0. 5001. 3140. 4300. 826. 2800.		226.89
790107	D. Pickett Global Teleassessment			01.	6500. 0. 5001. 3150. 4300. 826.	650	310.00
806196	T. Nordstrom ESEA Portland Uber			01.	0000. 0. 8600. 2100. 5200. 825.		16.26
841493	F. Robles Flight Change DC			01.	0000. 0. 0000. 7100. 5200. 825.		305.30
864595	J. Morris Cal OES Training Fuel			01.	0000. 0. 0000. 8100. 4300. 825. 4300.		50.00
876414	J. Tyner Sacramento COE Training			01.	7899. 0. 8600. 3130. 5200. 825.		425.00
880586	T. Nordstrom ESEA Portland Uber			01.	0000. 0. 8600. 2100. 5200. 825.		9.92
909416	23-24 FYS Wireless Service			01.	0000. 0. 8600. 3130. 5920. 825. 7366. 099		50.38
923484	J. Morris CASH Conference Parking			01.	0000. 0. 8600. 7200. 5200. 825.		16.50
936762	T. Nordstrom ELC Chico Parking			01.	0000. 0. 8600. 2100. 5200. 825.		3.25
949298	J. Morris CASH Conference Parking			01.	0000. 0. 8600. 7200. 5200. 825.		21.00
963125	J. Morris CASH Conference Parking			01.	0000. 0. 8600. 7200. 5200. 825.		14.00
981447	2 Drawer Lateral File Cabinet			01.	0000. 0. 0000. 7200. 4300. 825.		575.38
997474	J. Morris Cal OES Training Dinner			01.	0000. 0. 8600. 7200. 5200. 825.		24.47
Check # 5247940	01	Check Amt	399.94	Status	Cleared	NAPA Weaverville Auto Parts (000423/2)	
421206	23/24 NAPA Auto Parts			01.	0000. 0. 0000. 8100. 4300. 825. 4300.		253.09
421545	23/24 NAPA Auto Parts			01.	0000. 0. 0000. 8100. 4300. 825. 4300.		84.68
421638	23/24 NAPA Auto Parts			01.	0000. 0. 0000. 8100. 4300. 825. 4300.		62.17
Check # 5247941	01	Check Amt	49.82	Status	Cleared	Weaverville CSD (000424/1)	
10839MAR24	23-24 monthly water service			01.	0000. 0. 0000. 8100. 5560. 825.		49.82
Check # 5247942	01	Check Amt	28.00	Status	Cleared	Weaverville Sanitary District (000426/1)	
1926FEB24	23-24 monthly sewer service			01.	0000. 0. 0000. 8100. 5550. 825.		28.00
Number of Items		30	33,346.37	Totals for Register 000919			

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 309, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 3/1/2024, Ending Check Date = 3/31/2024, Check Number(s) = 5, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000919 - Fund/Obj Expense Summary

Bank Account COUNTY - County

2024 FUND-OBJ Expense Summary / Register 000919 (continued)

2024 FUND-OBJ Expense Summary / Register 000919

01-4300	8,217.58	
01-4400	3,558.64	
01-5200	11,806.90	
01-5550	365.50	
01-5560	49.82	
01-5600	334.69	
01-5800	7,879.99	
01-5840	207.00	
01-5920	50.38	
01-9110*		32,470.50-
Totals for Fund 01	32,470.50	32,470.50-
12-4300	211.87	
12-5100	650.00	
12-5200	14.00	
12-9110*		875.87-
Totals for Fund 12	875.87	875.87-
Totals for Register 000919	33,346.37	33,346.37-

* denotes System Generated entry

Net change to Cash 9110 33,346.37- Credit

Register 000919 - Fund/Obj Expense Summary

Bank Account COUNTY - County

2024 FUND-OBJ Expense Summary / Register 000919 (continued)

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Register 000920 - 03/13/2024

Bank Account COUNTY - County

Payment Id	Comment				
Check # 5247943	01	Check Amt	1,970.00	Status Cleared	Amy Bradford (Amy Bradfor - Payee)

ABRADFORDCSTG3	Amy Bradford-Classified Staff Teaching Grant Reimbursement	01. 7311. 0. 1110. 1000. 4300. 825. .	1,970.00
----------------	--	---------------------------------------	----------

Number of Items	1	1,970.00	Totals for Register 000920
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2024 FUND-OBJ Expense Summary / Register 000920

01-4300	1,970.00	
---------	----------	--

01-9110*		1,970.00-
----------	--	-----------

Totals for Register 000920	1,970.00	1,970.00-
-----------------------------------	-----------------	------------------

* denotes System Generated entry

Net change to Cash 9110	1,970.00- Credit
--------------------------------	-------------------------

Register 000920 - Fund/Obj Expense Summary

Bank Account COUNTY - County

2024 FUND-OBJ Expense Summary / Register 000920 (continued)

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Register 000921 - 03/20/2024

Bank Account COUNTY - County

Payment Id	Comment					
Check # 5248067	01	Check Amt	6,845.17	Status	Printed	Rebello, Anthony J (000307 - Emp)
AREBELOADRREIMB2	A. Rebello ADR Conference Travel Expense Reimb	01. 3395. 0. 5060. 2200. 5200. 826.				6,845.17
Check # 5248068	01	Check Amt	117.92	Status	Printed	Nordstrom, Timothy M (000400 - Emp)
NORDSTROMCISC MILEAGE	T. Nordstrom CISC Mileage	01. 0000. 0. 8600. 2100. 5200. 825.				117.92
Check # 5248069	01	Check Amt	240.19	Status	Printed	Maclaren, Dawn J (000478 - Emp)
DMACLAREN03142024	D. MacLaren CalPads Training Lodging	01. 0000. 0. 8600. 7200. 5200. 825.				122.19
DMACLAREN032124	D. MacLaren CalPADS & Credential Training Per Diem	01. 0000. 0. 8600. 7200. 5200. 825.				118.00
Check # 5248070	01	Check Amt	89.71	Status	Printed	Angelone, Mario D (000520 - Emp)
MANGELONE03192024	M. Angelone ADR Conference Reimb	01. 3395. 0. 5060. 2200. 5200. 826.				89.71
Check # 5248071	01	Check Amt	426.00	Status	Printed	Scalzo, Megan P (000529 - Emp)
MSCALZONASW03152024	M. Scalzo Law & Ethics Exam NASW	01. 7813. 0. 8600. 3130. 5800. 825.				426.00
Check # 5248072	01	Check Amt	128.18	Status	Printed	Tucker, Joanne M (000547 - Emp)
JTUCKER03192024	J. Tucker ADR Conference Expenses	01. 3395. 0. 5060. 2200. 5200. 826.				128.18
Check # 5248073	01	Check Amt	61.32	Status	Printed	Amazon Capital Services, Inc (001252/1)
1696-GCDC-QCMM	Neenah Cardstock Bright White	01. 0000. 0. 0000. 7200. 4300. 825.				61.32
Check # 5248074	01	Check Amt	319.61	Status	Printed	Apple Store (000799/2)
MA68845312	Deidre Picket-Apple Keyboard & Mouse	01. 0000. 0. 0000. 2420. 4400. 825.				319.61
Check # 5248075	01	Check Amt	525.00	Status	Printed	California County Superintendents (000074/2)
12758	2024 CISC Leadership Symposium - F. Robles	01. 0000. 0. 8600. 2100. 5200. 825.				525.00
Check # 5248076	01	Check Amt	569.58	Status	Printed	Frontier Communications (001182/1)
010167-5MARCH24	23/24 Centranet 010167-5 telephone expenses	01. 0000. 0. 0000. 8100. 5920. 825.				569.58
Check # 5248077	01	Check Amt	47.09	Status	Printed	Frontier Communications (001182/1)
032097-5MAR24	23/24 Business line 032097-5 expenses	01. 0000. 0. 0000. 8100. 5920. 825.				47.09
Check # 5248078	01	Check Amt	51.14	Status	Printed	Frontier Communications (001182/1)
051794-5MARCH24	23/24 Business line 051794-5 expenses	01. 0000. 0. 0000. 8100. 5920. 825.				51.14
Check # 5248079	01	Check Amt	26.31	Status	Printed	Frontier Communications (001182/1)
091196-5MARCH24	23/24 Exchange Listing 091196-5 Expenses	01. 0000. 0. 0000. 8100. 5920. 825.				26.31
Check # 5248080	12	Check Amt	16,705.00	Status	Printed	Human Response Network (000482/1)
52619 RESERVES 19-20	2019/2020 Reserves	12. 6105. 0. 7110. 9200. 7299. 825. 2020.				16,705.00
Check # 5248081	01	Check Amt	210.00	Status	Printed	JAMF Software, LLC (001359/1)
INV370720	Jamf School Lifetime License	01. 0000. 0. 0000. 2420. 5800. 825.				210.00
Check # 5248082	01	Check Amt	204.00	Status	Printed	John W. Kizziar, DDS, INC (001234/1)
TV03112024	Trinity Smiles TV 3/11/2024	01. 0033. 0. 8600. 3140. 5800. 825.				204.00
Check # 5248083	01	Check Amt	599.00	Status	Printed	Junction City School District (000845/1)

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 309, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 3/1/2024, Ending Check Date = 3/31/2024, Check Number(s) = 5, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000921 - 03/20/2024

Bank Account COUNTY - County

Payment Id	Comment					
Check # 5248083	01	Check Amt	599.00	Status	Printed	Junction City School District (000845/1) - continued
INV24-00004		JCESD-Reimbursement for Payroll Conf- Caroline Escape Conf		01. 0000.	0. 8600. 7200. 5200. 825.	599.00
Check # 5248084	01	Check Amt	3,412.11	Status	Printed	Mountain Valley Unified School District (000246/1)
INV24-00076		MVUSD-Rural Math Collaborative		01. 9224.	0. 8600. 2100. 5800. 825.	3,412.11
Check # 5248085	01	Check Amt	101.94	Status	Printed	ODP Business Solutions, LLC (001396/2)
353056274001		Office Supplies		01. 0000.	0. 0000. 7200. 4300. 825.	101.94
Check # 5248086	01	Check Amt	59.48	Status	Printed	Plotzke Ace Hardware (000280/1)
397020		23/24 maintenance supplies		01. 0000.	0. 0000. 8100. 4300. 825.	11.69
397021		23/24 maintenance supplies		01. 0000.	0. 0000. 8100. 4300. 825.	7.50
397289		23/24 maintenance supplies		01. 0000.	0. 0000. 8100. 4300. 825.	40.29
Check # 5248087	01	Check Amt	4,530.00	Status	Printed	ProCare Therapy TTF Holdings Lockbox (001345/3)
20908691		23/24 Behavior Specialist		01. 7816.	0. 5001. 3120. 5800. 826.	4,530.00
Check # 5248088	01	Check Amt	4,359.24	Status	Printed	Shasta-Trinity Schools Den (000329/3)
TCOEAPR2024STSIG-D		TCOE Apr 2024 STSIG Dental Premiums		01.	 9580.	4,359.24
Check # 5248089	01	Check Amt	58,147.00	Status	Printed	Shasta-Trinity Schools Med (000330/3)
TCOEAPR2024STSIG-M		TCOE Apr 2024 STSIG Medical Premiums		01.	 9580.	58,147.00
Check # 5248090	01	Check Amt	1,433.70	Status	Printed	Shasta-Trinity Schools Vis (000331/3)
TCOEAPR2024STSIG-V		TCOE Apr 2024 STSIG Vision Premiums		01.	 9580.	1,433.70
Check # 5248091	01	Check Amt	1,875.00	Status	Printed	Trinity Alps Unified S D (000402/1)
INV24-00011		SSDA Board Registration		01. 0000.	0. 8600. 7200. 5300. 825.	1,875.00
Check # 5248092	11	Check Amt	368.12	Status	Printed	Chelsea Schmitto (001393/1)
1070		Love & Logic Meals DEPOSIT		11. 6391.	0. 4110. 1000. 4300. 825.	368.12
Check # 5248093	11	Check Amt	368.13	Status	Printed	Chelsea Schmitto (001393/1)
10702		Love & Logic Meals		11. 6391.	0. 4110. 1000. 4300. 825.	368.13
Check # 5248094	01	Check Amt	25.08	Status	Printed	NAPA Weaverville Auto Parts (000423/2)
422087		23/24 NAPA Auto Parts		01. 0000.	0. 0000. 8100. 4300. 825.	25.08

Number of Items

28

101,845.02

Totals for Register 000921

2024 FUND-OBJ Expense Summary / Register 000921

01-4300	247.82
01-4400	319.61
01-5200	8,545.17
01-5300	1,875.00

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 309, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 3/1/2024, Ending Check Date = 3/31/2024, Check Number(s) = 5, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000921 - Fund/Obj Expense Summary

Bank Account COUNTY - County

2024 FUND-OBJ Expense Summary / Register 000921 (continued)

01-5800	8,782.11	
01-5920	694.12	
01-9110*		84,403.77-
01-9580	63,939.94	
Totals for Fund 01	84,403.77	84,403.77-
11-4300	736.25	
11-9110*		736.25-
Totals for Fund 11	736.25	736.25-
12-7299	16,705.00	
12-9110*		16,705.00-
Totals for Fund 12	16,705.00	16,705.00-
Totals for Register 000921	101,845.02	101,845.02-

* denotes System Generated entry

Net change to Cash 9110 101,845.02- Credit

Register 000921 - Fund/Obj Expense Summary

Bank Account COUNTY - County

2024 FUND-OBJ Expense Summary / Register 000921 (continued)

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Register 000922 - 03/27/2024

Bank Account COUNTY - County

Payment Id	Comment					
Check # 5248243	01	Check Amt	133.23	Status Printed	WEX Bank (000082/2)	
95855106	Fuel Purchases			01. 0000. 0. 0000. 8100. 4300. 825. 4300.		133.23
Check # 5248244	14	Check Amt	5,703.13	Status Printed	Jones Electric (001021/1)	
LEDBALLASTDEPOSIT	Jones Electric LED Ballast Deposit			14. 0000. 0. 0000. 8100. 5800. 825. .		5,703.13
Check # 5248245	01	Check Amt	1,000.00	Status Printed	Pitney Bowes Inc Reserve Account (000278/2)	
MARCHPOSTAGE	23/24 Postage and lease			01. 0000. 0. 0000. 7200. 5910. 825. .		1,000.00

Number of Items

3

6,836.36

Totals for Register 000922

2024 FUND-OBJ Expense Summary / Register 000922

01-4300	133.23	
01-5910	1,000.00	
01-9110*		1,133.23-
Totals for Fund 01	1,133.23	1,133.23-
14-5800	5,703.13	
14-9110*		5,703.13-
Totals for Fund 14	5,703.13	5,703.13-
Totals for Register 000922	6,836.36	6,836.36-

* denotes System Generated entry

Net change to Cash 9110

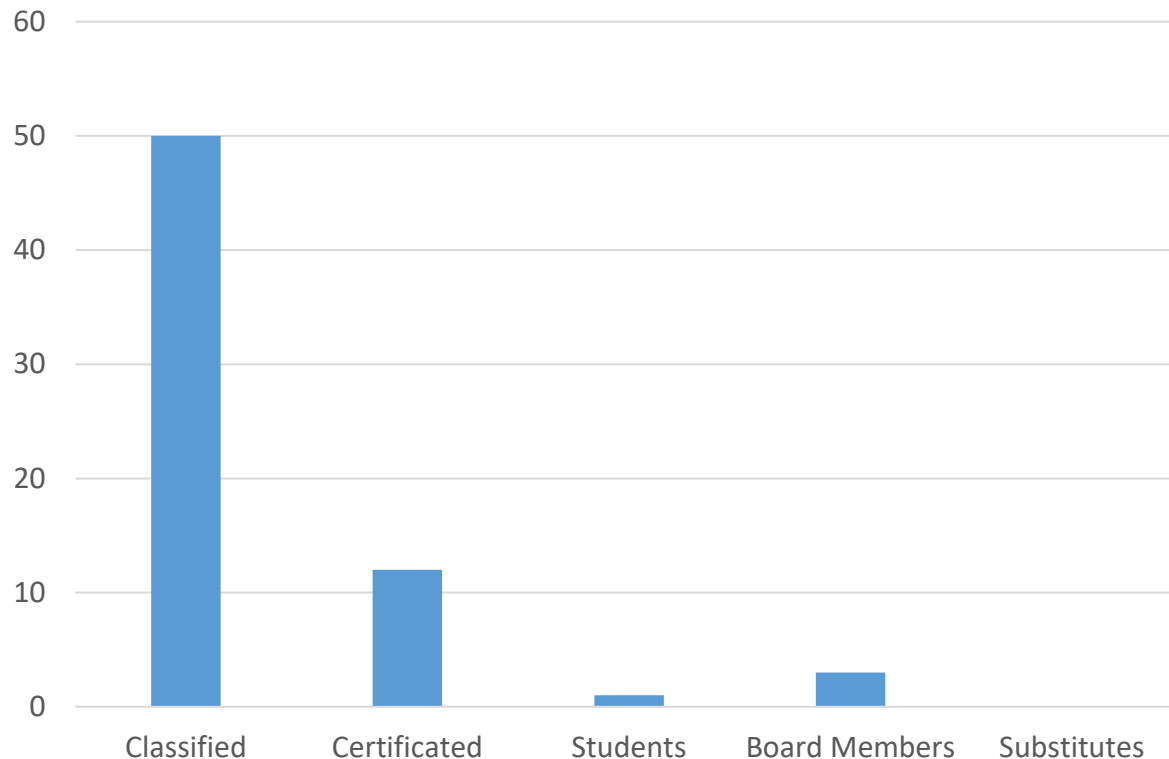
6,836.36- Credit

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Number of Items	91	172,342.28	Totals for Org 309 - Trinity County Office of Education
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Trinity County Office of Education

3/1/2024 - 3/29/2024



Employee Salaries= \$380,840.37

District Liabilities= \$162,869.22

Total Payroll= \$543,709.59



Trinity County Office of Education

Fabio Robles Ed.D.
Trinity County
Superintendent of Schools

P.O. Box 1256 • 201 Memorial Drive, Weaverville, CA 96093-1256

Quarterly Report on Williams Uniform Complaints *Education Code §35186*

2023-2024 School Year

- ☐ July 1 through September 30, 2023 - 1st quarter
- ☐ October 1 through December 31, 2023 - 2nd quarter
- ☒ January 1 through March 31, 2024 - 3rd quarter
- ☐ April 1 through June 30, 2024 - 4th quarter

April 1, 2024

To Whom It May Concern:

For the period of January 1, 2024, through March 31, 2024, the Trinity County Office of Education has had no complaints regarding insufficient textbooks, teacher certification, and assignments or the safety and maintenance of its facility.

Sincerely,

Cindy Blanchard

Trinity County Office of Education Business Calendar 2024-2025

[illegible]

Holiday = Local Holiday

Holiday = Legal or Observed

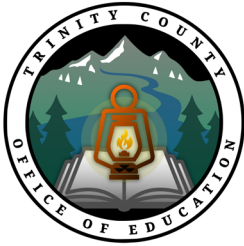
260

Indep. Day	July 4
Labor Day	Sept 2
Veteran's Day	'Nov 11
Thanksgiving	'Nov 23 local holiday Nov 24
Christmas Eve obs.	Dec 23 -12 month employee

Christmas Holiday	Dec 25
New Year's Day	Jan 1
MLK Jr. Day	Jan 20
President's Day	Feb 17
Lincoln's Birthday	Feb 14 obs

Easter	Apr 20	obs. Apr 21
Memorial Day	May 26	
Juneteenth	June 19	
floating holiday for 12 month employee		

Board Approved:



Trinity County Office of Education

Fabio Robles Ed. D.
Trinity County
Superintendent of Schools

P.O. Box 1256 • 201 Memorial Drive, Weaverville, CA 96093-1256
(530) 623-2861 • FAX (530) 623-4489
<https://www.tcoek12.org>

Date: April 2024
To: Trinity County Office of Education Board of Trustees
From: Cindy Blanchard
Subject: Annual Audit for 2022/2023 Fiscal Year

Background Information: An annual audit is performed during and after the close of a fiscal year. Our audit for the 2022/2023 fiscal year was delayed due to lack of procedures for reconciliation of cash in county.

Current Situation: Our audit has been completed with one audit finding. When an audit finding is issued, we are required to create a corrective action plan. On pages 87 to 90 of the audit, you will see the finding and a short explanation of our corrective action. We are very pleased to state that our new procedures have been adopted, implemented and our working very well. Delays from Trinity County have continued to be a concern in this fiscal year. They continue to work on new software that should aid in more timely reports.

Recommendation: If you have any questions please contact Cindy Blanchard, 530-623-2861x229 or cblanchard@tcoek12.org.

Financial Statements
June 30, 2023

Trinity County Office of Education

Trinity County Office of Education

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June 30, 2023

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Independent Auditor's Report

To the Board of Education and
Superintendent of Schools
Trinity County Office of Education
Weaverville, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Trinity County Office of Education (the County) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Trinity County Office of Education, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 County, 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.

Correction of Error

As discussed in Note 16 to the financial statements, certain errors were discovered during the current year, which resulted in the identification of an overstatement of receivables balances as of June 30, 2022. Accordingly, a restatement has been made to the governmental activities net position and to the fund balances of the Special Education Pass-Through Fund and Aggregate Remaining Funds as of July 1, 2022, to correct the errors. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

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 GAAS 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 GAAS 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 County'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 County'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, schedule of changes in the County's total OPEB liability and related ratios, schedule of the County's proportionate share of the net OPEB liability – MPP program, schedule of the County's proportionate share of the net pension liability - CalSTRS, schedule of the County's proportionate share of the net pension liability - CalPERS, schedule of the County's contributions - CalSTRS, and schedule of the County's contributions - CalPERS, 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, combining non-major governmental fund financial statements, and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards, combining non-major governmental fund financial statements, and other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated [REPORT DATE] on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County'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 the County's internal control over financial reporting and compliance.

Rancho Cucamonga, California
[REPORT DATE]



Trinity County Office of Education

Fabio Robles, Ed.D
Trinity County
Superintendent of Schools

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This section of Trinity County Office of Education's (the County) annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year that ended on June 30, 2023, with comparative information for the year ended June 30, 2022. Please read it in conjunction with the County's financial statements, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The financial statements presented herein include all of the activities of the County using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The *Government-Wide Financial Statements* present the financial picture of the County from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities. These statements include all assets of the County (including capital assets), deferred outflows of resources, as well as all liabilities (including long-term liabilities), and deferred inflows of resources. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

- *Governmental Activities* are prepared using the economic resources measurement focus and the accrual basis of accounting.

The *Fund Financial Statements* include statements for the following categories of activities: governmental and fiduciary.

- The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.
- The *Fiduciary Funds* are prepared using the economic resources measurement focus and the accrual basis of accounting.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the Trinity County Office of Education.

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the County as a whole and about its activities. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the County using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the County's Net Position and changes in them. Net Position is the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources, which is one way to measure the County's financial health, or financial position. Over time, increases or decreases in the County's Net Position will serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Other factors to consider are changes in the County's property tax base and the condition of the County's facilities.

The relationship between revenues and expenses is the County's *operating results*. Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the County. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, we separate the County activities as follows:

Governmental Activities - All of the County's services are reported in this category. This includes the education of students, the operation of child development activities, and the coordination of the educational programs among school districts within Trinity County. Property taxes, State income taxes, user fees, interest income, Federal, State, and local grants, finance these activities.

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the County as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

Trinity County Office of Education
Management's Discussion and Analysis
June 30, 2023

Governmental Funds - All of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

THE COUNTY AS A TRUSTEE

Reporting the County's Fiduciary Responsibilities

The County is the trustee, or *fiduciary*, for funds held on behalf of others, like our funds for payroll and vendor revolving activity. The County's fiduciary activities are reported in the *Statement of Fiduciary Net Position* and *Statement of Revenues, Expenses, and Changes in Fund Net Position*. We exclude these activities from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

FINANCIAL HIGHLIGHTS

- Total Net Position (deficit) was \$462,126 at June 30, 2023. Our prior fiscal year we had a deficit of \$676,611.
- Overall revenues of \$11,267,816 were more than expenses of \$10,129,079 for a net change of \$1,138,737.

Trinity County Office of Education
Management's Discussion and Analysis
June 30, 2023

THE COUNTY AS A WHOLE

Net Position

The County's Net Position was \$2,193,981 for the fiscal year ended June 30, 2023. Of this amount, \$717,677 was unrestricted. Restricted Net Position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the governing board's ability to use Net Position for day-to-day operations. Our analysis below, in summary form, focuses on the Net Position (Table 1) and change in Net Position (Table 2) of the County's governmental activities.

Table 1

	Governmental Activities	
	2023	2022 as restated
Assets		
Current and other assets	\$ 8,150,531	\$ 7,043,111
Capital assets, right-to-use leased assets, and right-to-use subscription IT assets	258,876	210,042
Total assets	8,409,407	7,253,153
Deferred outflows of resources	2,283,264	1,195,871
Liabilities		
Current liabilities	2,195,751	2,744,038
Long-term liabilities	5,763,754	3,380,962
Total liabilities	7,959,505	6,125,000
Deferred inflows of resources	539,185	1,974,382
Net Position		
Investment in capital assets	258,876	210,042
Restricted	1,217,428	1,359,852
Unrestricted (deficit)	717,677	(1,220,252)
Total net position	\$ 2,193,981	\$ 349,642

The \$717,677 in unrestricted Net Position of governmental activities represents the accumulated results of all past years' operations.

Trinity County Office of Education
Management's Discussion and Analysis
June 30, 2023

Changes in Net Position

The results of this year's operations for the County as a whole are reported in the *Statement of Activities* on page 15. Table 2 takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the year.

Table 2

	Governmental Activities	
	2023	2022*
Revenues		
Program revenues		
Charges for services and charges for services	\$ 210,027	\$ 584,810
Operating grants and contributions	7,024,247	5,107,539
General revenues		
Federal and State aid not restricted	3,199,597	3,317,632
Property taxes	988,553	898,191
Other general revenues	2,686,838	1,359,644
Total revenues	<u>14,109,262</u>	<u>11,267,816</u>
Expenses		
Instruction-related	2,726,732	1,800,766
Pupil services	2,519,722	1,774,883
Administration	1,934,948	1,580,157
Plant services	211,600	246,560
Other	4,871,921	4,726,713
Total expenses	<u>12,264,923</u>	<u>10,129,079</u>
Change in net position	<u>\$ 1,844,339</u>	<u>\$ 1,138,737</u>

* The revenues and expenses for fiscal year 2022 were not restated to show the effects of the correction of an error for comparative purposes.

Governmental Activities

As reported in the *Statement of Activities* on page 15, the cost of all of our governmental activities this year was \$12,264,923. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$988,553 because the cost was paid by those who benefited from the programs (\$210,027), or by other governments and organizations who subsidized certain programs with grants and contributions (\$7,024,247). We paid for the remaining "public benefit" portion of our governmental activities with \$5,886,435, in Federal and State funds and other revenues, like interest and general entitlements.

Trinity County Office of Education
Management's Discussion and Analysis
June 30, 2023

In Table 3, we have presented the cost and net cost of each of the County's largest functions: instruction-related including, special instruction programs and other instructional programs, pupil services, administration, plant services, and all other services. As discussed above, net cost shows the financial burden that was placed on the County's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3

	Total Cost of Services		Net Cost of Services	
	2023	2022*	2023	2022*
Instruction	\$ 2,726,732	\$ 1,800,766	\$ (1,515,949)	\$ (906,655)
Pupil services	2,519,722	1,774,883	(252,634)	(203,253)
Administration	1,934,948	1,580,157	(1,736,958)	(1,364,512)
Plant services	211,600	246,560	(191,794)	(8,735)
All other services	4,871,921	4,726,713	(1,333,314)	(1,953,575)
Total	\$ 12,264,923	\$ 10,129,079	\$ (5,030,649)	\$ (4,436,730)

* The revenues and expenses for fiscal year 2022 were not restated to show the effects of the correction of an error for comparative purposes.

THE COUNTY'S FUNDS

As the County completed this year, our governmental funds reported a combined fund balance of \$5,954,780 which is an increase of \$1,655,707, or 38.5% from last year (Table 4).

Table 4

Governmental Fund	Balances and Activity			June 30, 2023
	July 1, 2022 as restated	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	
County School Service Fund	\$ 4,168,298	\$ 10,003,148	\$ 8,678,039	\$ 5,493,407
Special Education Pass-Through Fund	21,260	2,073,676	2,077,693	17,243
Forest Reserve Fund	53	1,539,161	1,472,202	67,012
Adult Education Fund	10,600	139,767	149,319	1,048
Child Development Fund	(20,569)	420,323	321,056	78,698
Deferred Maintenance Fund	119,431	188,974	11,033	297,372
Total	\$ 4,299,073	\$ 14,365,049	\$ 12,709,342	\$ 5,954,780

County School Service Fund Budgetary Highlights

Over the course of the year, the County revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget (unaudited actual report) was adopted October 19, 2022. (A schedule showing the County's original and final budget amounts compared with amounts actually paid and received is provided in our annual report on pages 55 through 57.)

Trinity County Office of Education
Management's Discussion and Analysis
June 30, 2023

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

At June 30, 2023, the County had \$258,876 in a broad range of capital assets (net of depreciation), including land improvements, buildings and improvements, and furniture and equipment. This amount represents a net increase (including additions and depreciation) of \$48,834, or 23.2%.

Table 5

	Governmental Activities	
	2023	2022
Land and construction in progress	\$ -	\$ -
Land improvements	9,065	10,360
Buildings and improvements	97,123	105,740
Furniture and equipment	152,688	93,942
Total	<u>\$ 258,876</u>	<u>\$ 210,042</u>

We present more detailed information about our capital assets, right-to-use leased assets, and right-to-use subscription IT assets in Note 5 to the financial statements.

Long-Term Liabilities other than Other Postemployment Benefits (OPEB) and Pension

At the end of this year, the County had \$43,673 in long-term liabilities other than OPEB and pension versus \$29,862 last year, an increase of \$13,811, or 46.2%. The entire balance consisted of compensated absences. We present more detailed information about our long-term liabilities other than OPEB and pensions in Note 9 to the financial statements.

OPEB and Pension Liabilities

At year-end, the County had an OPEB liability of \$147,605 versus \$173,432 last year, a decrease of \$25,827, or 14.9%.

At year-end, the County had an aggregate net pension liability of \$5,572,476 versus \$3,177,668 last year, an increase of \$2,394,808, or 75.4%.

We present more detailed information about our OPEB and pension liabilities in Notes 10 and 13 respectively, to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the County Budget for the 2022-2023 fiscal year, the governing board and management used the following criteria:

FINANCIAL CONSIDERATIONS

- TCOE Local Control Funding Formula is at target. The adopted budget included the one-time MEGA COLA of 5.07% applied to the 2021-2022 LCFF revenue.
- At budget adoption TCOE included spending down of the County School Service Fund balance over the multiyear projection through 2023-2024.
- During COVID-19 our Countywide Enrollment has increased and the Countywide ADA has decreased. With estimated reduction of 117 ADA from 2020-2021 to 2023-2024. Countywide projections are based on those provided by districts.
- District portion of the TCOE LCFF calculation includes nine districts each year. There was no indication that the smallest schools would need to file waivers based on EC 35780.
- On October 12, 2020 TCOE offered a retirement incentive for qualifying employees. Three staff accepted the offer that is funded via annual transfers from Special Reserve Fund 17 to the County School Service Fund through 2023-24. The adopted budget included four retirees receiving OPEB (Other Post Retirement Benefits) in 2021-2022 through the multiyear projection.
- Fund Future Ongoing Salary and Benefits Increases (step and column only). The 2022-2023 negotiations are funded with County School Service Fund unrestricted and program dollars.
- Maintain Adequate Reserves for Economic Uncertainties in Special Reserve Fund 17 calculated using the \$500,000 that was transferred in 2013-2014 increased annually by the interest in Fund 17. The estimated reserve for economic uncertainties is \$552,586 at 2021-2022 budget adoption.
- Maintain Homeless program by contributing unrestricted County School Service Fund dollars in the event that the program is unfunded.
- Special Education Extraordinary Reserve balance is \$156,086 as of June 30, 2022.
- First 5 awarded \$405,000 from 2021-22 through 2023-2024 for the School Readiness budget.
- One time "COVID" funds, both state and federal, are included in the 2021-2022 budget and MYP.
- Mental Health Student Services Act of 2019 (MHSSA) Pathways multiyear \$2,492,684 grant was awarded through County of Trinity and is included in the 2021-2022 budget and MYP.
- State funding for County Office of Educations for the fiscal year of 2022-2023 has finally increased to include mandatory services such as LCAP support and Differentiated Assistance, thus eliminating our previously projected deficit.

Trinity County Office of Education
Management's Discussion and Analysis
June 30, 2023

OTHER CONSIDERATIONS

- Maintain Adequate Staff for County Office of Education Services.
- Maintain and Modernize Aging Facility by transferring \$25,000 annually from the County School Service Fund to the Deferred Maintenance Fund.
- Replace Aging County Vehicles.
- Effective 2018-2019 Trinity County Community School (RISE Academy) was opened. The financial impact of this school on TCOE and participating districts is reviewed each year.
- California Heritage YouthBuild Academy II was re-authorized by the Trinity County Board of Education effective July 1, 2021 through June 30, 2026. This is an independent charter school TCOE is responsible for oversight of this charter.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Assistant Superintendent of Business Services at Trinity County Office of Education.

Trinity County Office of Education
Statement of Net Position
June 30, 2023

	Governmental Activities
Assets	
Deposits and investments	\$ 6,250,991
Receivables	1,801,965
Prepaid items	97,575
Capital assets, net of accumulated depreciation	258,876
Total assets	<u>8,409,407</u>
Deferred Outflows of Resources	
Deferred outflows of resources related to OPEB	118,316
Deferred outflows of resources related to pensions	2,164,948
Total deferred outflows of resources	<u>2,283,264</u>
Liabilities	
Accounts payable	2,047,570
Unearned revenue	148,181
Long-term liabilities	
Compensated absences (vacations)	43,673
OPEB liability	147,605
Aggregate net pension liability	5,572,476
Total liabilities	<u>7,959,505</u>
Deferred Inflows of Resources	
Deferred inflows of resources related to OPEB	58,071
Deferred inflows of resources related to pensions	481,114
Total deferred inflows of resources	<u>539,185</u>
Net Position	
Investment in capital assets	258,876
Restricted for	
Educational programs	1,059,411
Other activities	158,017
Unrestricted (deficit)	717,677
Total net position	<u><u>\$ 2,193,981</u></u>

Trinity County Office of Education
Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	\$ 729,085	\$ 7,497	\$ 294,920	\$ (426,668)
Instruction-related activities				
Supervision of instruction	1,105,332	33,499	850,093	(221,740)
Instructional library, media, and technology	458,838	-	-	(458,838)
School site administration	433,477	-	24,774	(408,703)
Pupil services				
Home-to-school transportation	16,866	-	-	(16,866)
All other pupil services	2,502,856	59,786	2,207,302	(235,768)
Administration				
Data processing	83,103	-	-	(83,103)
All other administration	1,851,845	3,724	194,266	(1,653,855)
Plant services	211,600	151	19,655	(191,794)
Ancillary services	290,983	70,974	257,794	37,785
Other outgo	4,580,938	34,396	3,175,443	(1,371,099)
Total governmental activities	<u>\$ 12,264,923</u>	<u>\$ 210,027</u>	<u>\$ 7,024,247</u>	<u>(5,030,649)</u>
General Revenues and Subventions				
Property taxes, levied for general purposes				988,553
Federal and State aid not restricted to specific purposes				3,199,597
Interest and investment earnings				(81,095)
Interagency revenues				182,141
Miscellaneous				2,585,792
Subtotal, general revenues and subventions				<u>6,874,988</u>
Change in Net Position				1,844,339
Net Position - Beginning, as restated				<u>349,642</u>
Net Position - Ending				<u>\$ 2,193,981</u>

Trinity County Office of Education

Balance Sheet – Governmental Funds

June 30, 2023

	County School Service Fund	Special Education Pass-Through Fund	Forest Reserve Fund	Non-Major Governmental Funds	Total Governmental Funds
Assets					
Deposits and investments	\$ 5,424,760	\$ 303,490	\$ 59,725	\$ 463,016	\$ 6,250,991
Receivables	1,025,815	673,437	7,287	95,426	1,801,965
Due from other funds	540,001	5,194	-	-	545,195
Prepaid expenditures	97,575	-	-	-	97,575
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 7,088,151</u>	<u>\$ 982,121</u>	<u>\$ 67,012</u>	<u>\$ 558,442</u>	<u>\$ 8,695,726</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 1,548,565	\$ 458,450	\$ -	\$ 40,555	\$ 2,047,570
Due to other funds	5,194	506,428	-	33,573	545,195
Unearned revenue	40,985	-	-	107,196	148,181
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>1,594,744</u>	<u>964,878</u>	<u>-</u>	<u>181,324</u>	<u>2,740,946</u>
Fund Balances					
Nonspendable	97,725	-	-	-	97,725
Restricted	1,059,411	17,243	67,012	73,762	1,217,428
Committed	-	-	-	297,372	297,372
Assigned	26,830	-	-	5,984	32,814
Unassigned	4,309,441	-	-	-	4,309,441
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>5,493,407</u>	<u>17,243</u>	<u>67,012</u>	<u>377,118</u>	<u>5,954,780</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 7,088,151</u>	<u>\$ 982,121</u>	<u>\$ 67,012</u>	<u>\$ 558,442</u>	<u>\$ 8,695,726</u>

Trinity County Office of Education
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2023

Total Fund Balance - Governmental Funds	\$ 5,954,780
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.	
The cost of capital assets is	\$ 1,096,110
Accumulated depreciation is	<u>(837,234)</u>
Net capital assets	258,876
Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the governmental funds. Deferred outflows of resources amounted to and related to	
Other postemployment benefits (OPEB) liability	118,316
Aggregate net pension liability	<u>2,164,948</u>
Total deferred outflows of resources to pensions	2,283,264
Deferred inflows of resources represent an acquisition of net position that applies to a future period and is not reported in the governmental funds. Deferred inflows of resources amount to and related to	
Other postemployment benefits (OPEB) liability	(58,071)
Aggregate net pension liability	<u>(481,114)</u>
Total deferred inflows of resources to pensions	(539,185)
Aggregate net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.	(5,572,476)
The County's OPEB liability is not due and payable in the current period, and is not reported as a liability in the funds.	(147,605)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.	
Long-term liabilities at year-end consist of	
Compensated absences (vacations)	<u>(43,673)</u>
Total net position - governmental activities	<u><u>\$ 2,193,981</u></u>

Trinity County Office of Education

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds

Year Ended June 30, 2023

	County School Service Fund	Special Education Pass-Through Fund	Forest Reserve Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues					
Local Control Funding Formula	\$ 4,417,111	\$ 267,639	\$ -	\$ 200,000	\$ 4,884,750
Federal sources	223,540	458,450	1,541,446	86,996	2,310,432
Other State sources	3,174,644	1,351,604	-	476,264	5,002,512
Other local sources	1,983,361	(4,017)	(2,285)	(14,196)	1,962,863
Total revenues	9,798,656	2,073,676	1,539,161	749,064	14,160,557
Expenditures					
Current					
Instruction	696,753	-	-	48,811	745,564
Instruction-related activities					
Supervision of instruction	969,675	-	-	177,637	1,147,312
Instructional library, media, and technology	467,761	-	-	-	467,761
School site administration	437,247	-	-	-	437,247
Pupil services					
Home-to-school transportation	16,866	-	-	-	16,866
All other pupil services	2,571,042	-	-	-	2,571,042
Administration					
Data processing	83,103	-	-	-	83,103
All other administration	1,865,782	-	-	13,071	1,878,853
Plant services	268,916	-	-	11,033	279,949
Ancillary services	296,215	-	-	-	296,215
Other outgo	1,004,679	2,077,693	1,267,710	230,856	4,580,938
Total expenditures	8,678,039	2,077,693	1,267,710	481,408	12,504,850
Excess of Revenues Over Expenditures	1,120,617	(4,017)	271,451	267,656	1,655,707
Other Financing Sources (Uses)					
Transfers in	204,492	-	-	-	204,492
Transfers out	-	-	(204,492)	-	(204,492)
Net Financing Sources (Uses)	204,492	-	(204,492)	-	-
Net Change in Fund Balances	1,325,109	(4,017)	66,959	267,656	1,655,707
Fund Balance - Beginning, as restated	4,168,298	21,260	53	109,462	4,299,073
Fund Balance - Ending	\$ 5,493,407	\$ 17,243	\$ 67,012	\$ 377,118	\$ 5,954,780

Trinity County Office of Education

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental
Funds to the Statement of Activities
Year Ended June 30, 2023

Total Net Change in Fund Balances - Governmental Funds \$ 1,655,707

Amounts Reported for Governmental Activities in the Statement of
Activities are Different Because:

Capital outlay to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.

This is the amount by which depreciation expense exceeds capital outlay in the period.

Capital outlay	\$	91,954
Depreciation expense		<u>(43,120)</u>

Net expense adjustment		48,834
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In the Statement of Activities, certain operating expenses, such as compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This amount is the difference between vacation earned and used.

(13,811)

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and aggregate net pension liability during the year.

140,277

In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows, deferred inflows, and OPEB liability during the year.

13,332

Change in net position of governmental activities	\$	<u><u>1,844,339</u></u>
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Trinity County Office of Education
Statement of Fiduciary Net Position – Fiduciary Funds
June 30, 2023

	Custodial Funds
	<u> </u>
Assets	
Investments	<u>\$ 1,073,473</u>
Liabilities	
Due to other governments	<u>\$ 1,073,473</u>

Trinity County Office of Education
Statement of Changes in Net Position – Fiduciary Funds
Year Ended June 30, 2023

	<u>Custodial Funds</u>
Additions	
Funds collected for others	<u>\$ 39,905,408</u>
Deductions	
Funds distributed to others	<u>39,905,408</u>
Change in Net Position	-
Net Position - Beginning	<u>-</u>
Net Position - Ending	<u><u>\$ -</u></u>

Trinity County Office of Education

Notes to Financial Statements

June 30, 2023

Note 1 - Summary of Significant Accounting Policies**Financial Reporting Entity**

The Trinity County Office of Education (the County) was organized on July 1, 1872, under the laws of the State of California. There were no changes in the boundaries of the County Office during the current year.

The County Office coordinates the educational programs among school districts within Trinity County. The County Office provides professional and financial assistance to school districts and has general responsibilities to support and control all schools in the County.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County.

Other Related Entities

Charter School The County has approved California Heritage YouthBuild Academy II pursuant to *Education Code* Section 47605. The California Heritage YouthBuild Academy II is direct-funded and is not considered component units of the County.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The County's funds are grouped into two broad fund categories: governmental and fiduciary.

Governmental Funds The governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major and non-major governmental funds:

Major Governmental Funds

County School Service Fund The County School Service Fund is the chief operating fund for all counties. It is used to account for the ordinary operations of the County. All transactions except those accounted for in another fund are accounted for in this fund.

Two funds currently defined as special revenue funds in the *California School Accounting Manual* (CSAM) do not meet the GASB Statement No. 54 special revenue fund definition. Specifically, Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects and Fund 20, Special Reserve Fund for Postemployment Benefits, are not substantially composed of restricted or committed revenue sources. While these funds are authorized by statute

Trinity County Office of Education

Notes to Financial Statements

June 30, 2023

and will remain open for internal reporting purposes, these funds function effectively as extensions of the County School Service Fund, and accordingly have been combined with the County School Service Fund for presentation in these audited financial statements.

As a result, the County School Service Fund reflects an increase in fund balance of \$2,067,419.

Special Education Pass-Through Fund The Special Education Pass-Through Fund is used by the Administrative Unit of a multi-district Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member districts.

Forest Reserve Fund The Forest Reserve Fund exists to account separately for Federal forest reserve funds received by offices of county superintendents for distribution to school districts and community college districts (*Education Code* Section 2300; *Government Code* Section 29484).

Non-Major Governmental Funds

Special Revenue Funds The Special Revenue Funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

- **Adult Education Fund** The Adult Education Fund is used to account separately for Federal, State, and local revenues that are restricted or committed for adult education programs and is to be expended for adult education purposes only.
- **Child Development Fund** The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.
- **Deferred Maintenance Fund** The Deferred Maintenance Fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (*Education Code* Section 17582).

Fiduciary Funds Fiduciary funds are used to account for assets held in trustee or agent capacity for others that cannot be used to support the County's own programs. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and custodial funds. The three types of trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has a certain characteristics.

The County's custodial funds are used to account for resources, not in a trust, that are held by the County for other local education agencies outside the County's reporting entity. The County's custodial fund accounts for payroll revolving activity and vendor revolving activity. This fund is also used to receive federal and state apportionments that are distributed to Trinity County school districts.

Trinity County Office of Education

Notes to Financial Statements

June 30, 2023

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting used in financial statements but differs from the manner in which governmental fund financial statements are prepared.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect of the County and for each governmental function and exclude fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The County does not allocate indirect expenses to functions in the *Statement of Activities*, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the County. Eliminations have been made to minimize the double counting of internal activities.

Net Position should be reported as restricted when constraints placed on Net Position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The Net Position restricted for other activities result from special revenue funds and the restrictions on their use.

Fund Financial Statements Fund financial statements report detailed information about the County. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major governmental funds are aggregated and presented in a single column.

- **Governmental Funds** All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.
- **Fiduciary Funds** Fiduciary Funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the County.

Trinity County Office of Education

Notes to Financial Statements

June 30, 2023

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. The County considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available if collected within 60 days. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue Unearned revenues arise when resources are received by the County before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when the County has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. Principal and interest on long-term liabilities, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the government-wide statements.

Investments

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

Prepaid Expenditures (Expenses)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Trinity County Office of Education

Notes to Financial Statements

June 30, 2023

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of the County. The County maintains a capitalization threshold of \$5,000 for facilities, \$10,000 for equipment, and capitalizes all vehicles. The County does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide Statement of Net Position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at acquisition value on the date donated.

Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 50 years; improvements/infrastructure, five to 50 years; equipment, two to 15 years.

The County records impairments of capital assets when it becomes probable that the carrying value of the assets will not be fully recovered over their estimated useful life. Impairments are recorded to reduce the carrying value of the assets to their net realizable value based on facts and circumstances in existence at the time of the determination. No impairments were recorded during the year ended June 30, 2023.

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental activities column of the Statement of Net Position.

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide Statement of Net Position. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid. The compensated absences liability will be paid by the following funds: County School Service Fund, Adult Education Fund, and Child Development Fund.

Trinity County Office of Education

Notes to Financial Statements

June 30, 2023

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the County's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

Accrued Liabilities and Long-Term Liabilities

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

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and other long-term liabilities are recognized as liabilities in the governmental fund financial statements when due.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The County reports deferred outflows of resources for pension related items and for OPEB related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The County reports deferred inflows of resources for pension related items and for OPEB related items.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the California State Teachers Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' Fiduciary Net Position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid by the fund in which the employee worked.

Trinity County Office of Education

Notes to Financial Statements

June 30, 2023

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the MPP's fiduciary net position have been determined on the same basis as they are reported by the County Plan and the MPP. For this purpose, the County Plan and the MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. The total OPEB liability attributable to the governmental activities will be paid primarily by the County School Service Fund.

Fund Balances - Governmental Funds

As of June 30, 2023, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the County. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the County's adopted policy, only the governing board or chief business officer/assistant superintendent of business services may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Trinity County Office of Education

Notes to Financial Statements

June 30, 2023

Minimum Fund Balance Policy

The governing board adopted a minimum fund balance policy for the County School Service Fund in order to protect the county against revenue shortfalls or unpredicted on-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than ten percent of County School Service Fund expenditures and other financing uses.

Net Position

Net Position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net Position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. The County has no related debt outstanding as of June 30, 2023. Net Position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The County first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted Net Position is available. The government-wide financial statements report \$1,217,428 of Net Position, restricted by enabling legislation.

Interfund Activity

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

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Property Tax

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

Trinity County Office of Education
Notes to Financial Statements
June 30, 2023

Note 2 - Deposits and Investments

Summary of Deposits and Investments

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

Governmental funds	\$ 6,250,991
Fiduciary funds	<u>1,073,473</u>
Total deposits and investments	<u><u>\$ 7,324,464</u></u>

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

Cash in revolving	\$ 150
Investments	<u>7,324,314</u>
Total deposits and investments	<u><u>\$ 7,324,464</u></u>

Policies and Practices

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

Investment in County Treasury - The County is considered to be an involuntary participant in an external investment pool as the County is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the County's investment in the pool is reported in the accounting financial statements at amounts based upon the County's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Trinity County Office of Education

Notes to Financial Statements

June 30, 2023

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

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

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County manages its exposure to interest rate risk by holding the majority of its investments in the Trinity County Investment Pool. The pool purchases shorter term investments and attempts to time cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The County maintains an investment of \$7,324,314 with the Trinity County Investment Pool. The average weighted maturity for this pool was 211 days.

Credit Risk

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. The County's investments in the Trinity County Investment Pool is not required to be rated, nor has it been rated as of June 30, 2023.

Trinity County Office of Education

Notes to Financial Statements

June 30, 2023

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a policy for custodial credit risk for deposits. However, the California *Government Code* requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (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 agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits. As of June 30, 2023, the County had no bank balances that were exposed to custodial credit risk.

Note 3 - Fair Value Measurements

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, 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 in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.
- 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, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.
- Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

As of June 30, 2023, the District's investments of \$7,324,314 in the Trinity County Investment Pool are uncategorized.

Trinity County Office of Education

Notes to Financial Statements

June 30, 2023

Note 4 - Receivables

Receivables at June 30, 2023, consisted of intergovernmental grants, entitlements, interest, and other local sources. All receivables are considered collectible in full.

	County School Service Fund	Special Education Pass-Through Fund	Forest Reserve Fund	Non-Major Governmental Funds	Total Governmental Activities
Federal Government					
Categorical aid	\$ 232,742	\$ 422,201	\$ 6,406	\$ 45,515	\$ 706,864
State Government					
LCFF apportionment	160	-	-	-	160
Categorical aid	618,861	-	-	41,983	660,844
Lottery	937	-	-	-	937
Local Government					
Interest	88,633	6,488	881	7,928	103,930
Due from other LEAs	31,891	244,748	-	-	276,639
Other local sources	52,591	-	-	-	52,591
Total	<u>\$ 1,025,815</u>	<u>\$ 673,437</u>	<u>\$ 7,287</u>	<u>\$ 95,426</u>	<u>\$ 1,801,965</u>

Note 5 - Capital Assets

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

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023
Governmental Activities				
Capital assets being depreciated				
Land improvements	\$ 91,306	\$ -	\$ -	\$ 91,306
Buildings and improvements	430,865	-	-	430,865
Furniture and equipment	481,985	91,954	-	573,939
Total capital assets being depreciated	<u>1,004,156</u>	<u>91,954</u>	<u>-</u>	<u>1,096,110</u>
Total capital assets	<u>1,004,156</u>	<u>91,954</u>	<u>-</u>	<u>1,096,110</u>
Accumulated depreciation				
Land improvements	(80,946)	(1,295)	-	(82,241)
Buildings and improvements	(325,125)	(8,617)	-	(333,742)
Furniture and equipment	(388,043)	(33,208)	-	(421,251)
Total accumulated depreciation	<u>(794,114)</u>	<u>(43,120)</u>	<u>-</u>	<u>(837,234)</u>
Governmental activities capital assets, net	<u>\$ 210,042</u>	<u>\$ 48,834</u>	<u>\$ -</u>	<u>\$ 258,876</u>

Trinity County Office of Education

Notes to Financial Statements

June 30, 2023

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
Instructional library, media, and technology	\$ 1,604
All other administration	11,190
Plant services	<u>30,326</u>
 Total depreciation expense governmental activities	 <u>\$ 43,120</u>

Note 6 - Interfund Transactions**Interfund Receivables/Payables (Due To/Due From)**

Interfund receivable and payable balances at June 30, 2023, between major and non-major governmental funds are as follows:

Due To	Due From			Total
	County School Service Fund	Special Education Pass-Through Fund	Non-Major Governmental Funds	
County School Service Fund	\$ -	\$ 506,428	\$ 33,573	\$ 540,001
Special Education Pass-Through Fund	5,194	-	-	5,194
Total	<u>\$ 5,194</u>	<u>\$ 506,428</u>	<u>\$ 33,573</u>	<u>\$ 545,195</u>

The balance of \$5,194 is due from the County School Service Fund to the Special Education Pass-Through Fund for special education allocations.

The balance of \$506,428 is due from the Special Education Pass-Through Fund to the County School Service Fund for the County's portion of the special education allocation and reverse allocation errors.

A balance of \$127 is due from the Adult Education Non-Major Governmental Fund to the County School Service Fund for indirect costs.

A balance of \$33,446 is due from the Child Development Non-Major Governmental Fund to the County School Service Fund for program expenditures.

Operating Transfers

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

The Forest Reserve Fund transferred to the County School Service Fund for the County's portion of the Forest Reserve Fund allocation.

\$ 204,492

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Note 7 - Accounts Payable

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

	County School Service Fund	Special Education Pass-Through Fund	Non-Major Governmental Funds	Total
Salaries and benefits	\$ 785,505	\$ -	\$ -	\$ 785,505
LCFF apportionment	19,511	-	-	19,511
Due to other CDE	3,002	-	-	3,002
Due to other LEAs	433,628	458,450	-	892,078
Other vendor payables	306,919	-	40,555	347,474
Total	<u>\$ 1,548,565</u>	<u>\$ 458,450</u>	<u>\$ 40,555</u>	<u>\$ 2,047,570</u>

Note 8 - Unearned Revenue

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

	County School Service Fund	Non-Major Governmental Funds	Total
Federal financial assistance	\$ -	\$ 6,710	\$ 6,710
State categorical aid	40,985	100,486	141,471
Total	<u>\$ 40,985</u>	<u>\$ 107,196</u>	<u>\$ 148,181</u>

Note 9 - Long-Term Liabilities other than OPEB and Pensions**Compensated Absences**

The compensated absences (vacations) for the County as of June 30, 2023, amounted to \$43,673 versus \$29,862 in the previous year, an increase of \$13,811.

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Note 10 - Other Postemployment Benefits (OPEB) Liability

For the fiscal year ended June 30, 2023, the County reported OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
County Plan	\$ 138,471	\$ 118,316	\$ 58,071	\$ 22,316
Medicare Premium Payment (MPP) Program	9,134	-	-	70
Total	<u>\$ 147,605</u>	<u>\$ 118,316</u>	<u>\$ 58,071</u>	<u>\$ 22,386</u>

The details of each plan are as follows:

County Plan**Plan Administration**

The County's governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Plan Membership

At June 30, 2023, the valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	4
Active employees	42
Total	<u>46</u>

Benefits Provided

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The County's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

The benefit payment requirements of the Plan members and the County are established and may be amended by the County, the Trinity County Teachers Association (TCTA), the local California Service Employees Association (CSEA), and unrepresented groups. The benefit payment is based on projected pay-as-you-go financing requirements as determined annually through the agreements with the County, TCTA, CSEA, and the unrepresented groups. For fiscal year 2022-2023, the County paid \$35,718 in benefits.

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OPEB Liability of the County

The County's OPEB liability of \$138,471 was measured as of June 30, 2023. The total OPEB liability was determined by an actuarial valuation as June 30, 2023.

Actuarial Assumptions

The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	2.75%, average, including inflation
Discount rate	3.65% for 2023
Healthcare cost trend rates	4.00%

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

Mortality rates were based on the 2020 CalSTRS Mortality tables for certified employees and the 2021 CalPERS Mortality for Miscellaneous and School Employees tables for classified employees.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actual experience study through June 30, 2023.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance, June 30, 2022	\$ 164,368
Service cost	10,765
Interest	5,377
Differences between expected and actual experience in the measurement of the total OPEB liability	(959)
Changes of assumptions	(5,362)
Benefit payments	(35,718)
Net change in total OPEB liability	(25,897)
Balance, June 30, 2023	\$ 138,471

Changes of assumptions reflect a change in the discount rate from 3.54% as of June 30, 2022 to 3.65% as of June 30, 2023.

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

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

Discount Rate	Total OPEB Liability
1% decrease (2.65%)	\$ 146,818
Current discount rate (3.65%)	138,471
1% increase (4.65%)	130,638

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

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rates:

Healthcare Cost Trend Rates	Total OPEB Liability
1% decrease (3.00%)	\$ 124,888
Current healthcare cost trend rate (4.00%)	138,471
1% increase (5.00%)	154,655

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

For the year ended June 30, 2023, the County recognized OPEB expense of \$22,316. At June 30, 2023, the County reported deferred outflows of resources and deferred inflow of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience in the measurement of the total OPEB liability	\$ 114,241	\$ 5,464
Changes of assumptions	4,075	52,607
Total	<u>\$ 118,316</u>	<u>\$ 58,071</u>

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Amounts reported as deferred outflows/(inflows) of resources related to the differences between expected and actual experience in the measurement of the total OPEB liability and the changes of assumptions will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 6,172
2025	6,338
2026	6,922
2027	6,702
2028	6,702
Thereafter	27,409
Total	<u>\$ 60,245</u>

Medicare Premium Payment (MPP) Program**Plan Description**

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers' Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefits Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021 annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

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The MPP Program is funded on a pay-as-you go basis from a portion of monthly County benefit payments. In accordance with California *Education Code* Section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

Net OPEB Liability and OPEB Expense

At June 30, 2023, the County reported a liability of \$9,134 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The County's proportion of the net OPEB liability was based on a projection of the County's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The County's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively, was 0.0028%, and 0.0023%, resulting in a net increase in the proportionate share of 0.0005%.

For the year ended June 30, 2023, the County recognized OPEB expense of \$70.

Actuarial Methods and Assumptions

The June 30, 2022 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total OPEB liability to June 30, 2022, using the assumptions listed in the following table:

Measurement Date	June 30, 2022	June 30, 2021
Valuation Date	June 30, 2021	June 30, 2020
Experience Study	July 1, 2015 through June 30, 2018	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.54%	2.16%
Medicare Part A Premium Cost Trend Rate	4.50%	4.50%
Medicare Part B Premium Cost Trend Rate	5.40%	5.40%

For the valuation as of June 30, 2021, CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then

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applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 209 or an average of 0.14% of the potentially eligible population (145,282).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2022, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2022, is 3.54%. As the MPP Program is funded on a pay-as-you-go basis as previously noted, the OPEB Plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 3.54%, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2022, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate increased 1.38% from 2.16% as of June 30, 2021.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

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

Discount Rate	Net OPEB Liability
1% decrease (2.54%)	\$ 9,958
Current discount rate (3.54%)	9,134
1% increase (4.54%)	8,421

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates

The following presents the County's proportionate share of the net OPEB liability calculated using the Medicare costs trend rates, as well as what the net OPEB liability would be if it were calculated using Medicare costs trend rates that are one percent lower or higher than the current rates:

Medicare Costs Trend Rate	Net OPEB Liability
1% decrease (3.50% Part A and 4.40% Part B)	\$ 8,381
Current Medicare costs trend rate (4.50% Part A and 5.40% Part B)	9,134
1% increase (5.50% Part A and 6.40% Part B)	9,988

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Note 11 - Fund Balances

Fund balances are composed of the following elements:

	County School Service Fund	Special Education Pass-Through Fund	Forest Reserve Fund	Non-Major Governmental Funds	Total
Nonspendable					
Revolving cash	\$ 150	\$ -	\$ -	\$ -	\$ 150
Prepaid expenditures	97,575	-	-	-	97,575
Total nonspendable	97,725	-	-	-	97,725
Restricted					
Legally restricted programs	1,059,411	17,243	67,012	73,762	1,217,428
Committed					
Deferred maintenance program	-	-	-	297,372	297,372
Assigned					
Adult education program	-	-	-	808	808
Child development program	-	-	-	5,176	5,176
Other postemployment benefits	26,830	-	-	-	26,830
Total assigned	26,830	-	-	5,984	32,814
Unassigned					
Reserve for economic uncertainties	2,019,114	-	-	-	2,019,114
Remaining unassigned	2,290,327	-	-	-	2,290,327
Total unassigned	4,309,441	-	-	-	4,309,441
Total	\$ 5,493,407	\$ 17,243	\$ 67,012	\$ 377,118	\$ 5,954,780

Note 12 - Risk Management**Property and Liability**

The County is exposed to various risks of loss related to torts; theft, damage, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2023, the County contracted with Northern California Schools Insurance Group (NCSIG) for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

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Workers' Compensation

For fiscal year 2023, the County participated in the Shasta-Trinity Schools Insurance Group (STSIG), an insurance purchasing pool. The intent of STSIG is to achieve the benefit of a reduced premium for the County by virtue of its grouping and representation with other participants in STSIG. The workers' compensation experience of the participating local educational agencies is calculated as one experience and a common premium rate is applied to all local educational agencies in STSIG. Each participant pays its workers' compensation premium based on its individual rate. Participation in STSIG is limited to local educational agencies that can meet STSIG's selection criteria.

Employee Medical Benefits

The County has contracted with the Shasta-Trinity Schools Insurance Group (STSIG) to provide employee medical benefits. STSIG is a shared risk pool comprised of several local education agencies. Rates are set through an annual calculation process. The County pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating local educational agencies. Claims are paid for all participants regardless of claims flow. The Board of Directors has a right to return monies to a local educational agency subsequent to the settlement of all expenses and claims if a local educational agency withdraws from the pool.

Note 13 - Employee Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2023, the County reported its proportionate share of net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

<u>Pension Plan</u>	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
CalSTRS	\$ 1,283,778	\$ 574,741	\$ 257,464	\$ 112,975
CalPERS	4,288,698	1,590,207	223,650	624,835
Total	<u>\$ 5,572,476</u>	<u>\$ 2,164,948</u>	<u>\$ 481,114</u>	<u>\$ 737,810</u>

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The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)**Plan Description**

The County contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The County contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

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The STRP provisions and benefits in effect at June 30, 2023, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	19.10%	19.10%
Required state contribution rate	10.828%	10.828%

Contributions

Required member, County, and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the County's total contributions were \$227,005.

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

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

Total Net Pension Liability, Including State Share

County's proportionate share of net pension liability	\$ 1,283,778
State's proportionate share of the net pension liability	642,911
Total	<u>\$ 1,926,689</u>

The net pension liability was measured as of June 30, 2022. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating local educational agencies and the State, actuarially determined. The County's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively, was 0.0018% and 0.0015%, resulting in a net increase in the proportionate share of 0.0003%.

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For the year ended June 30, 2023, the County recognized pension expense of \$112,975. In addition, the County recognized pension expense and revenue of \$51,850 for support provided by the State. At June 30, 2023, the County 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	\$ 227,005	\$ -
Change in proportion and differences between contributions made and County's proportionate share of contributions	283,016	98,428
Differences between projected and actual earnings on pension plan investments	-	62,779
Differences between expected and actual experience in the measurement of the total pension liability	1,053	96,257
Changes of assumptions	63,667	-
Total	<u>\$ 574,741</u>	<u>\$ 257,464</u>

The deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ (46,115)
2025	(49,959)
2026	(75,049)
2027	108,344
Total	<u>\$ (62,779)</u>

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The deferred outflows/(inflows) of resources related to the change in proportion and difference between contributions made and County's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 24,849
2025	3,199
2026	36,576
2027	32,395
2028	24,919
Thereafter	31,113
Total	<u>\$ 153,051</u>

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021 and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Experience study	July 1, 2015 through June 30, 2018
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

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

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Public equity	42%	4.8%
Real estate	15%	3.6%
Private equity	13%	6.3%
Fixed income	12%	1.3%
Risk mitigating strategies	10%	1.8%
Inflation sensitive	6%	3.3%
Cash/liquidity	2%	(0.4%)

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10%) and assuming that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's Fiduciary Net Position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the County's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 2,180,331
Current discount rate (7.10%)	1,283,778
1% increase (8.10%)	539,369

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California Public Employees Retirement System (CalPERS)**Plan Description**

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2023, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	8.00%
Required employer contribution rate	25.37%	25.37%

Trinity County Office of Education

Notes to Financial Statements

June 30, 2023

Contributions

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 July 1 following notice of a change in the rate. Total plan contributions are calculated through the 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 County is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the total County contributions were \$651,082.

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

As of June 30, 2023, the County reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$4,288,698. The net pension liability was measured as of June 30, 2022. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating local educational agencies, actuarially determined. The County's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively, was 0.0125% and 0.0122%, resulting in a net increase in the proportionate share of 0.0003%.

For the year ended June 30, 2023, the County recognized pension expense of \$624,835. At June 30, 2023, the County reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 651,082	\$ -
Change in proportion and differences between contributions made and County's proportionate share of contributions	96,112	116,942
Differences between projected and actual earnings on pension plan investments	506,378	-
Differences between expected and actual experience in the measurement of the total pension liability	19,382	106,708
Changes of assumptions	317,253	-
	<u>1,590,207</u>	<u>223,650</u>
Total	\$ 1,590,207	\$ 223,650

The deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

Trinity County Office of Education

Notes to Financial Statements

June 30, 2023

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 84,448
2025	74,900
2026	38,259
2027	308,771
Total	<u>\$ 506,378</u>

The deferred outflows/(inflows) of resources related to the change in proportion and difference between contributions made and County's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows of Resources
2024	\$ 97,368
2025	39,333
2026	74,243
2027	(1,847)
Total	<u>\$ 209,097</u>

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	6.90%
Investment rate of return	6.90%
Consumer price inflation	2.30%
Wage growth	Varies by entry age and service

Trinity County Office of Education

Notes to Financial Statements

June 30, 2023

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global Equity - cap-weighted	30%	4.45%
Global Equity non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	(5%)	(0.59%)

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the School Employer Pool Fiduciary Net Position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on the School Employer Pool investments was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the County's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (5.90%)	\$ 6,195,241
Current discount rate (6.90%)	4,288,698
1% increase (7.90%)	2,713,010

Trinity County Office of Education

Notes to Financial Statements

June 30, 2023

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by Social Security or an alternative plan. The County has elected to use Social Security.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the County. These payments consist of State General Fund contributions to CalSTRS in the amount of \$103,145 (10.828% of annual payroll). Contributions are no longer appropriated in the annual Budget Act for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. 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.

Note 14 - Commitments and Contingencies**Grants**

The County received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the County School Service Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the County at June 30, 2023.

Litigation

The County is not currently a party to any legal proceedings.

Note 15 - Participation in Public Entity Risk Pools and Joint Power Authorities

The County is a member of the Shasta-Trinity Schools Insurance Group and the Northern California Schools Insurance Group public entity risk pools. The County pays an annual premium to the applicable entity for its employee medical benefits, workers' compensation, and property and liability coverage. The relationships between the County, the pools, and the JPA's are such that they are not component units of the County for financial reporting purposes.

Trinity County Office of Education

Notes to Financial Statements

June 30, 2023

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the County are included in these statements. Audited financial statements are generally available from the respective entities.

During the year ended June 30, 2023, the County made payments of \$696,615, \$63,132, and \$11,230 to Shasta Trinity Schools Insurance Group and the Northern California Schools Insurance Group, respectively for annual premiums payment for employee medical benefits, workers' compensation benefits coverage, and property and liability coverage.

Note 16 - Correction of an Error – Restatement of Prior Year Net Position and Fund Balances

The County's prior year governmental activities net position and fund balances of the Special Education Pass-Through Fund and Non-Major Governmental Funds have been restated as of July 1, 2022 to correct errors reported in the prior-year financial statements. The errors were an overstatement of overstatement of receivables balances. The restatement resulted overstatement of \$112,484 in change in net position of the governmental activities, overstatement of \$5,190 in change in fund balance of the Special Education Pass-Through Fund, and overstatement of \$107,294 in change in fund balance of the Non-Major Governmental Funds in the prior year. The effect of the restatement is as follows:

Governmental Activities Financial Statements

Net Position - Beginning, as previously reported on June 30, 2022	\$	462,126	
Decrease accounts receivable		<u>(112,484)</u>	
Net Position - Beginning, as restated on July 1, 2022	\$	<u>349,642</u>	
		Special Education Pass-Through Fund	Non-Major Governmental Funds
Fund Balance - Beginning, as previously reported on June 30, 2022	\$	26,450	\$ 216,756
Decrease accounts receivable		<u>(5,190)</u>	<u>(107,294)</u>
Fund Balance - Beginning, as restated on July 1, 2022	\$	<u>21,260</u>	<u>109,462</u>

Required Supplementary Information
June 30, 2023

Trinity County Office of Education

Trinity County Office of Education
 Budgetary Comparison Schedule – County School Service Fund
 Year Ended June 30, 2023

	Budgeted Amounts			Variances - Positive (Negative) Final to Actual
	Original	Final	Actual	
Revenues				
Local Control Funding Formula	\$ 2,708,928	\$ 4,216,212	\$ 4,417,111	\$ 200,899
Federal sources	400,109	574,061	223,540	(350,521)
Other State sources	3,421,529	3,548,210	3,174,644	(373,566)
Other local sources	1,372,637	1,498,730	1,983,361	484,631
Total revenues ¹	7,903,203	9,837,213	9,798,656	(38,557)
Expenditures				
Current				
Certificated salaries	1,384,945	1,471,278	1,416,416	54,862
Classified salaries	2,429,658	2,500,370	2,550,654	(50,284)
Employee benefits	1,788,038	1,807,394	1,790,570	16,824
Books and supplies	216,408	668,740	516,433	152,307
Services and operating expenditures	1,098,441	1,500,249	1,320,403	179,846
Other outgo	1,421,397	1,417,855	991,609	426,246
Capital outlay	214,234	71,520	91,954	(20,434)
Total expenditures ¹	8,553,121	9,437,406	8,678,039	759,367
Excess (Deficiency) of Revenues Over Expenditures	(649,918)	399,807	1,120,617	720,810
Other Financing Sources (Uses)				
Transfers in	49,744	49,744	204,492	154,748
Transfers out	(10,767)	(130,985)	-	130,985
Net Financing Sources (Uses)	38,977	(81,241)	204,492	285,733
Net Change in Fund Balances	(610,941)	318,566	1,325,109	1,006,543
Fund Balance - Beginning	4,168,298	4,168,298	4,168,298	-
Fund Balance - Ending	\$ 3,557,357	\$ 4,486,864	\$ 5,493,407	\$ 1,006,543

¹ The Consolidation of Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects and Fund 20, Special Reserve Fund for Postemployment Benefits for reporting purposes into the County School Service Fund, additional revenues and expenditures pertaining to these other funds are included in the Actual (GAAP Basis) revenues and expenditures; however, are not included in the original and final County School Service Fund budgets.

Trinity County Office of Education
 Budgetary Comparison Schedule – Special Education Pass-Through Fund
 Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variances - Positive (Negative) Final to Actual
	Original	Final		
Revenues				
Local Control Funding Formula	\$ 237,535	\$ 240,759	\$ 267,639	\$ 26,880
Federal sources	371,423	368,112	458,450	90,338
Other State sources	1,546,875	1,546,875	1,351,604	(195,271)
Other local sources	-	702	(4,017)	(4,719)
Total revenues	2,155,833	2,156,448	2,073,676	(82,772)
Expenditures				
Current				
Other outgo	2,155,833	2,152,522	2,077,693	74,829
Net Change in Fund Balances	-	3,926	(4,017)	(7,943)
Fund Balance - Beginning as restated	21,260	21,260	21,260	-
Fund Balance - Ending	\$ 21,260	\$ 25,186	\$ 17,243	\$ (7,943)

Trinity County Office of Education
 Budgetary Comparison Schedule – Forest Reserve Fund
 Year Ended June 30, 2023

	Budgeted Amounts			Variances - Positive (Negative) Final to Actual
	Original	Final	Actual	
Revenues				
Federal sources	\$ 1,330,920	\$ 1,511,197	\$ 1,541,446	\$ 30,249
Other local sources	-	53	(2,285)	(2,338)
Total revenues	1,330,920	1,511,250	1,539,161	27,911
Expenditures				
Current				
Other outgo	1,137,271	1,306,705	1,267,710	38,995
Excess of Revenues Over Expenditures	193,649	204,545	271,451	66,906
Other Financing Uses				
Transfers out	(193,649)	(204,492)	(204,492)	-
Net Change in Fund Balances	-	53	66,959	66,906
Fund Balance - Beginning	53	53	53	-
Fund Balance - Ending	\$ 53	\$ 106	\$ 67,012	\$ 66,906

Trinity County Office of Education
Schedule of Changes in the County's Total OPEB Liability and Related Ratios
Year Ended June 30, 2023

	2023	2022	2021
Total OPEB Liability			
Service cost	\$ 10,765	\$ 12,847	\$ 4,870
Interest	5,377	3,952	2,021
Differences between expected and actual experience in the measurement of the total OPEB liability	(959)	-	150,605
Changes of assumptions	(5,362)	(11,705)	(49,612)
Benefit payments	(35,718)	(34,526)	(7,060)
Net change in total OPEB liability	(25,897)	(29,432)	100,824
Total OPEB Liability - Beginning	164,368	193,800	92,976
Total OPEB Liability - Ending	\$ 138,471	\$ 164,368	\$ 193,800
Covered Payroll	N/A ¹	N/A ¹	N/A ¹
County's total OPEB Liability as a Percentage of Covered Payroll	N/A ¹	N/A ¹	N/A ¹
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021
	2020	2019	2018
Total OPEB Liability			
Service cost	\$ 4,728	\$ 3,598	\$ 3,684
Interest	3,008	3,842	4,125
Differences between expected and actual experience in the measurement of the total OPEB liability	(6,842)	(5,772)	536
Changes of assumptions	8,400	1,675	(1,702)
Benefit payments	(8,924)	(17,074)	(21,862)
Net change in total OPEB liability	370	(13,731)	(15,219)
Total OPEB Liability - Beginning	92,606	106,337	121,556
Total OPEB Liability - Ending	\$ 92,976	\$ 92,606	\$ 106,337
Covered Payroll	N/A ¹	N/A ¹	N/A ¹
County's total OPEB Liability as a Percentage of Covered Payroll	N/A ¹	N/A ¹	N/A ¹
Measurement Date	June 30, 2020	June 30, 2019	June 30, 2018

¹ The County's OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay. Therefore, no measure of payroll is presented.

Note: In the future, as data becomes available, ten years of information will be presented.

Trinity County Office of Education

Schedule of the County's Proportionate Share of the Net OPEB Liability – MPP Program

Year Ended June 30, 2023

Year ended June 30,	2023	2022	2021
County's proportion of the net OPEB liability	0.0028%	0.0023%	0.0026%
County's proportionate share of the net OPEB liability	\$ 9,134	\$ 9,064	\$ 10,813
County's covered payroll	N/A ¹	N/A ¹	N/A ¹
County's proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A ¹	N/A ¹	N/A ¹
Plan fiduciary net position as a percentage of the total OPEB liability	(0.94%)	(0.80%)	(0.71%)
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020
Year ended June 30,	2020	2019	2018
County's proportion of the net OPEB liability	0.0025%	0.0024%	0.0029%
County's proportionate share of the net OPEB liability	\$ 9,205	\$ 9,084	\$ 12,303
County's covered payroll	N/A ¹	N/A ¹	N/A ¹
County's proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A ¹	N/A ¹	N/A ¹
Plan fiduciary net position as a percentage of the total OPEB liability	(0.81%)	(0.40%)	0.01%
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017

¹ As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

Note : In the future, as data becomes available, ten years of information will be presented.

Trinity County Office of Education

Schedule of the County's Proportionate Share of the Net Pension Liability - CalSTRS
Year Ended June 30, 2023

CalSTRS	2023	2022	2021	2020	2019
Proportion of the net pension liability	0.0018%	0.0015%	0.0015%	0.0014%	0.0013%
Proportionate share of the net pension liability	\$ 1,283,778	\$ 687,990	\$ 1,419,027	\$ 1,261,973	\$ 1,215,182
State's proportionate share of the net pension liability	642,911	346,170	731,509	688,490	695,748
Total	<u>\$ 1,926,689</u>	<u>\$ 1,034,160</u>	<u>\$ 2,150,536</u>	<u>\$ 1,950,463</u>	<u>\$ 1,910,930</u>
Covered payroll	<u>\$ 1,096,058</u>	<u>\$ 819,480</u>	<u>\$ 805,018</u>	<u>\$ 761,161</u>	<u>\$ 716,625</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	117%	84%	176%	166%	170%
Plan fiduciary net position as a percentage of the total pension liability	81%	87%	72%	73%	71%
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
		2018	2017	2016	2015
Proportion of the net pension liability		0.0016%	0.0019%	0.0018%	0.0025%
Proportionate share of the net pension liability		\$ 1,493,799	\$ 1,545,042	\$ 1,190,087	\$ 916,399
State's proportionate share of the net pension liability		833,719	879,565	629,425	553,361
Total		<u>\$ 2,327,518</u>	<u>\$ 2,424,607</u>	<u>\$ 1,819,512</u>	<u>\$ 1,469,760</u>
Covered payroll		<u>\$ 867,194</u>	<u>\$ 957,512</u>	<u>\$ 831,655</u>	<u>\$ 826,370</u>
Proportionate share of the net pension liability as a percentage of its covered payroll		172%	161%	143%	111%
Plan fiduciary net position as a percentage of the total pension liability		69%	70%	74%	77%
Measurement Date		June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Note : In the future, as data becomes available, ten years of information will be presented.

Trinity County Office of Education

Schedule of the County's Proportionate Share of the Net Pension Liability - CalPERS
Year Ended June 30, 2023

CalPERS	2023	2022	2021	2020	2019
Proportion of the net pension liability	0.0125%	0.0122%	0.0130%	0.0117%	0.0104%
Proportionate share of the net pension liability	\$ 4,288,698	\$ 2,489,678	\$ 3,978,373	\$ 3,399,427	\$ 2,783,715
Covered payroll	\$ 1,907,935	\$ 1,645,019	\$ 1,708,027	\$ 1,509,633	\$ 1,371,322
Proportionate share of the net pension liability as a percentage of its covered payroll	225%	151%	233%	225%	203%
Plan fiduciary net position as a percentage of the total pension liability	70%	81%	70%	70%	71%
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
		2018	2017	2016	2015
Proportion of the net pension liability		0.0097%	0.0091%	0.0090%	0.0089%
Proportionate share of the net pension liability		\$ 2,306,933	\$ 1,797,836	\$ 1,329,872	\$ 1,007,606
Covered payroll		\$ 1,231,920	\$ 1,092,082	\$ 996,143	\$ 931,722
Proportionate share of the net pension liability as a percentage of its covered payroll		187%	165%	134%	108%
Plan fiduciary net position as a percentage of the total pension liability		72%	74%	79%	83%
Measurement Date		June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Note : In the future, as data becomes available, ten years of information will be presented.

Trinity County Office of Education
Schedule of the County's Contributions - CalSTRS
Year Ended June 30, 2023

CalSTRS	2023	2022	2021	2020	2019
Contractually required contribution	\$ 227,005	\$ 185,453	\$ 132,346	\$ 137,658	\$ 123,917
Less contributions in relation to the contractually required contribution	227,005	185,453	132,346	137,658	123,917
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 1,188,508	\$ 1,096,058	\$ 819,480	\$ 805,018	\$ 761,161
Contributions as a percentage of covered payroll	19.10%	16.92%	16.15%	17.10%	16.28%

	2018	2017	2016	2015
Contractually required contribution	\$ 103,409	\$ 109,093	\$ 102,741	\$ 73,851
Less contributions in relation to the contractually required contribution	103,409	109,093	102,741	73,851
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 716,625	\$ 867,194	\$ 957,512	\$ 831,655
Contributions as a percentage of covered payroll	14.43%	12.58%	10.73%	8.88%

Note : In the future, as data becomes available, ten years of information will be presented.

Trinity County Office of Education
Schedule of the County's Contributions - CalPERS
Year Ended June 30, 2023

CalPERS	2023	2022	2021	2020	2019
Contractually required contribution	\$ 651,082	\$ 437,108	\$ 340,519	\$ 336,840	\$ 272,670
Less contributions in relation to the contractually required contribution	651,082	437,108	340,519	336,840	272,670
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 2,566,346	\$ 1,907,935	\$ 1,645,019	\$ 1,708,027	\$ 1,509,633
Contributions as a percentage of covered payroll	25.370%	22.910%	20.700%	19.721%	18.062%
		2018	2017	2016	2015
Contractually required contribution		\$ 212,980	\$ 171,089	\$ 129,379	\$ 117,256
Less contributions in relation to the contractually required contribution		212,980	171,089	129,379	117,256
Contribution deficiency (excess)		\$ -	\$ -	\$ -	\$ -
County's covered payroll		\$ 1,371,322	\$ 1,231,920	\$ 1,092,082	\$ 996,143
Contributions as a percentage of covered payroll		15.531%	13.888%	11.847%	11.771%

Note : In the future, as data becomes available, ten years of information will be presented.

Note 1 - Purpose of Schedules

Budgetary Comparison Schedules

The County employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

These schedules present information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

Schedule of Changes in the County's Total OPEB Liability and Related Ratios

This schedule presents information on the County's changes in the total OPEB liability, including beginning and ending balances, and the total OPEB liability. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* – There were no changes in benefit terms since the previous valuation.
- *Changes of Assumptions* – The County's Plan discount rate changed from 3.54% as of June 30, 2022 to 3.65% as of June 30, 2023.

Schedule of the County's Proportionate Share of the Net OPEB Liability - MPP Program

This schedule presents information on the County's proportionate share of the net OPEB Liability – MPP Program and the plans' fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* – There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* – The plan rate of investment return assumption was changed from 2.16% to 3.54% since the previous valuation.

Schedule of the County's Proportionate Share of the Net Pension Liability

This schedule presents information on the County's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the County. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* – There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.
- *Changes of Assumptions* – There were no changes in economic assumptions for the CalSTRS plan from the previous valuations. The CalPERS plan rate of investment return assumption was changed from 7.15% to 6.90% since the previous valuation.

Schedule of the County's Contributions

This schedule presents information on the County's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

Supplementary Information

June 30, 2023

Trinity County Office of Education

Trinity County Office of Education
Schedule of Expenditures of Federal Awards
June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Education				
Rural Education Achievement Program (REAP)	84.358A	[1]	\$ 58,010	\$ -
Passed Through California Department of Education (CDE)				
Special Education Cluster (IDEA)				
Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	462,322	458,450
COVID-19: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	84.027	15638	64,288	-
Alternate Dispute Resolution, Part B, Sec 611	84.027A	13007	8,658	-
Mental Health Allocation Plan, Part B, Sec 611	84.027A	15197	14,477	-
Subtotal			549,745	458,450
Preschool Grants, Part B, Sec 619	84.173	13430	22,271	-
COVID-19: ARP IDEA Part B, Sec. 619, Preschool Grants	84.173	13539	5,507	-
Preschool Staff Development, Part B, Sec 619	84.173A	13431	1,000	-
Subtotal			28,778	-
Total Special Education Cluster (IDEA)			578,523	458,450
COVID-19: American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	84.425W	15566	3,173	-
School Improvement Funding for COEs	84.010	15439	25,901	-
Title II, Part A, Supporting Effective Instruction	84.367	14341	829	-
Early Intervention Grants	84.181	23761	15,554	-
Total U.S. Department of Education			681,990	458,450
U.S. Department of Health and Human Services				
Passed Through CDE				
Child Care and Development Fund (CCDF) Cluster				
Local Planning Councils	93.575	13946	75,514	-
Quality Improvement Activities	93.575	14092	11,482	-
Total CCDF Cluster			86,996	-
Total U.S. Department of Health and Human Services			86,996	-

[1] Pass-Through Entity Number not available.

Trinity County Office of Education
Schedule of Expenditures of Federal Awards
June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Agriculture				
Passed Through CDE				
Forest Service Schools and Roads Cluster				
Forest Reserve Funds	10.665	10044	1,472,202	1,267,710
Total Forest Service Schools and Roads Cluster			1,472,202	1,267,710
Total U.S. Department of Agriculture			1,472,202	1,267,710
Total Federal Financial Assistance			\$ 2,241,188	\$ 1,726,160

Trinity County Office of Education
Local Education Agency Organization Structure
June 30, 2023

ORGANIZATION

The Trinity County Office of Education was established on July 1, 1872. There were no changes in the boundaries of the County Office during the current year. The County operates one county community school for grades K through 12.

The County Office coordinates the educational programs among school districts within Trinity County. The County Office provides professional and financial assistance to school districts and has general responsibilities to support and control all schools in the county.

GOVERNING BOARD

MEMBER	OFFICE	TERM EXPIRES
Mr. Steve Canale	President	2026
Mr. Randy Spencer	Vice-President	2024
Ms. Sally Aldinger	Member	2024
Ms. Michelle Myers	Member	2024
Ms. Arina Erwin	Member	2026

ADMINISTRATION

Dr. Fabio Robles, Ed.D.	Superintendent
Ms. Cindy Blanchard	Chief Business Official

Trinity County Office of Education
Schedule of Average Daily Attendance
June 30, 2023

	Second Period Report <u>2EAB4ED7</u>	Annual Report <u>5ED55215</u>
County Office of Education		
Probation Referred, On Probation or Parole, Expelled		
Elementary	1.01	1.05
High School	<u>3.37</u>	<u>2.90</u>
Total ADA	<u><u>4.38</u></u>	<u><u>3.95</u></u>

Trinity County Office of Education
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2023

Summarized below are the fund balance reconciliations between the Unaudited Actual Financial Report and the audited financial statements.

	County School Service Fund	Special Education Pass-Through Fund	Adult Education Fund	Child Development Fund	Deferred Maintenance Fund	Forest Reserve Fund
Fund Balance						
Balance, June 30, 2023, Unaudited Actuals	\$ 4,786,474	\$ 237,237	\$ 409	\$ 184,721	\$ 295,510	\$ 66,206
Increase in						
Receivables	34,280	-	639	-	1,862	806
Due from other funds	466,042	-	-	-	-	-
Due to other funds	-	(466,042)	-	-	-	-
Decrease in						
Receivables	-	(55,190)	-	(175,078)	-	-
Accounts payable	206,611	301,238	-	-	-	-
Unearned revenue	-	-	-	69,055	-	-
Due to other funds	-	-	-	-	-	-
Balance, June 30, 2023, Audited Financial Statements	<u>\$ 5,493,407</u>	<u>\$ 17,243</u>	<u>\$ 1,048</u>	<u>\$ 78,698</u>	<u>\$ 297,372</u>	<u>\$ 67,012</u>

Trinity County Office of Education
Schedule of Financial Trends and Analysis
Year Ended June 30, 2023

	(Budget) 2024 ¹	2023	2022 ¹	2021 ¹
County School Service Fund ³				
Revenues	\$ 8,724,753	\$ 9,839,513	\$ 7,706,143	\$ 5,705,322
Other sources	49,744	49,744	65,494	15,663
Total revenues and other sources	8,774,497	9,889,257	7,771,637	5,720,985
Expenditures	9,153,174	8,678,039	7,075,080	5,681,270
Other uses	130,985	-	12,146	4,750
Total expenditures and other uses	9,284,159	8,678,039	7,087,226	5,686,020
Increase/(Decrease) in Fund Balance	(509,662)	1,211,218	684,411	34,965
Ending Fund Balance	\$ 2,916,326	\$ 3,425,988	\$ 2,214,770	\$ 1,530,359
Available Reserves ²	\$ 4,337,537	\$ 4,309,441	\$ 1,533,739	\$ 1,532,137
Available Reserves as a Percentage of Total Outgo	46.72%	49.66%	21.64%	26.95%
Long-Term Liabilities	N/A	\$ 5,763,754	\$ 3,380,962	\$ 5,633,474
K-12 Average Daily Attendance at Annual	3	4	4	3

The County School Service Fund balance has increased by \$1,895,629 over the past two years. The fiscal year 2023-2024 budget projects a decrease of \$509,662 (14.9%). For a County this size, the State recommends available reserves of at least 4% of total County School Service Fund expenditures and other uses (total outgo).

The County has incurred an operating surplus in each of the past three years; however, the County anticipates incurring an operating deficit during the 2023-2024 fiscal year. Total long-term liabilities have increased by \$130,280 over the past two years.

The average daily attendance has increased by one over the past two years. A decrease of one ADA is anticipated during fiscal year 2023-2024.

¹ Financial information for 2024, 2022, and 2021 are included for analytical purposes only and has not been subjected to audit.

² Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects.

³ County School Service Fund amounts do not include activity related to the consolidation of Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects and Fund 20, Special Reserve Fund for Postemployment Benefits as required by GASB Statement No. 54.

Trinity County Office of Education
Schedule of Charter Schools
Year Ended June 30, 2023

<u>Name of Charter School</u>	<u>Charter Number</u>	<u>Included in Audit Report</u>
California Heritage YouthBuild Academy II	1809	No

Trinity County Office of Education
Combining Balance Sheet – Non-Major Governmental Funds
June 30, 2023

	Adult Education Fund	Child Development Fund	Deferred Maintenance Fund	Total Non-Major Governmental Funds
Assets				
Deposits and investments	\$ (31,161)	\$ 199,667	\$ 294,510	\$ 463,016
Receivables	32,421	60,143	2,862	95,426
Total assets	<u>\$ 1,260</u>	<u>\$ 259,810</u>	<u>\$ 297,372</u>	<u>\$ 558,442</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 85	\$ 40,470	\$ -	\$ 40,555
Due to other funds	127	33,446	-	33,573
Unearned revenue	-	107,196	-	107,196
Total liabilities	<u>212</u>	<u>181,112</u>	<u>-</u>	<u>181,324</u>
Fund Balances				
Restricted	240	73,522	-	73,762
Committed	-	-	297,372	297,372
Assigned	808	5,176	-	5,984
Total fund balances	<u>1,048</u>	<u>78,698</u>	<u>297,372</u>	<u>377,118</u>
Total liabilities and fund balances	<u>\$ 1,260</u>	<u>\$ 259,810</u>	<u>\$ 297,372</u>	<u>\$ 558,442</u>

Trinity County Office of Education

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds

June 30, 2023

	Adult Education Fund	Child Development Fund	Deferred Maintenance Fund	Total Non-Major Governmental Funds
Revenues				
Local Control Funding Formula	\$ -	\$ -	\$ 200,000	\$ 200,000
Federal sources	-	86,996	-	86,996
Other State sources	138,468	337,796	-	476,264
Other local sources	1,299	(4,469)	(11,026)	(14,196)
Total revenues	139,767	420,323	188,974	749,064
Expenditures				
Current				
Instruction	35,429	13,382	-	48,811
Instruction-related activities				
Supervision of instruction	24,311	153,326	-	177,637
Administration				
All other administration	5,336	7,735	-	13,071
Plant services	-	-	11,033	11,033
Other outgo	84,243	146,613	-	230,856
Total expenditures	149,319	321,056	11,033	481,408
Net Change in Fund Balances	(9,552)	99,267	177,941	267,656
Fund Balance - Beginning, as restated	10,600	(20,569)	119,431	109,462
Fund Balance - Ending	\$ 1,048	\$ 78,698	\$ 297,372	\$ 377,118

Note 1 - Purpose of Schedules

Schedule of Expenditures of Federal Awards (SEFA)

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the Trinity County Office of Education (the County) under programs of the federal government for the year ended June 30, 2023. The information is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting except for subrecipient expenditures, which are recorded on the cash basis. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rate

The County has not elected to use the ten percent de minimis cost rate.

Local Education Agency Organization Structure

This schedule provides information about the County's boundaries and schools operated members of the governing board, and members of the administration.

Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the County. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to local education agencies. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis

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

Schedule of Charter Schools

This schedule lists all Charter Schools chartered by the County and displays information for each Charter School on whether or not the Charter School is included in the County audit.

Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances

These schedules are included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.

Independent Auditor's Reports
June 30, 2023

Trinity County Office of Education

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

To the Board of Education and
Superintendent of Schools
Trinity County Office of Education
Weaverville, California

We have audited, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Trinity County Office of Education (the County), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated [REPORT DATE].

Correction of Error

As discussed in Note 16 to the financial statements, certain errors were discovered during the current year, which resulted in the identification of an overstatement of receivables balances as of June 30, 2022. Accordingly, a restatement has been made to the governmental activities net position and to the fund balances of the Special Education Pass-Through Fund and Aggregate Remaining Funds as of July 1, 2022, to correct the errors. Our opinions are not modified with respect to this matter.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2023-001 and 2023-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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*.

The County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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 County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rancho Cucamonga, California

[REPORT DATE]

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

To the Board of Education and
Superintendent of Schools
Trinity County Office of Education
Weaverville, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Trinity County Office of Education's (the County) 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 the County's major federal programs for the year ended June 30, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 the County 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 the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County'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 the County'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 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 the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 the County'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 the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County'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 a combination of deficiencies, in internal control over compliance, such

that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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.

Rancho Cucamonga, California

[REPORT DATE]

Independent Auditor's Report on State Compliance

To the Board of Education and
 Superintendent of Schools
 Trinity County Office of Education
 Weaverville, California

Report on Compliance

Opinion on State Compliance

We have audited Trinity County Office of Education's (the County) compliance with the requirements specified in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the County's state program requirements identified below for the year ended June 30, 2023.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. 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 County 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 County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's state 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 the County'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 *2022-2023 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 compliance about the County'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 *2022-2023 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 County'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 County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-2023 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 County's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the County's compliance with the state laws and regulations applicable to the following items:

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	No, see below
Early Retirement Incentive	No, see below

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	No, see below
Home to School Transportation Reimbursement	No, see below
Independent Study Certification for ADA Loss Mitigation	Yes
School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	No, see below
After/Before School Education and Safety Program	No, see below
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	No, see below
Immunizations	No, see below
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	No, see below
Transitional Kindergarten	No, see below
Charter Schools	
Attendance	No, see below
Mode of Instruction	No, see below
Nonclassroom-Based Instruction/Independent Study	No, see below
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Annual Instructional Minutes - Classroom Based	No, see below
Charter School Facility Grant Program	No, see below

The County's kindergarten students are retained using an Individualized Education Program based on the identified special needs; therefore, we did not perform procedures related to Kindergarten Continuance.

The County did not offer an Independent Study Program; therefore, we did not perform any procedures related to the Independent Study Program.

The County did not offer a Continuation Education Program; therefore, we did not perform any procedures related to the Continuation Education Program.

The County was not required to meet the Instructional Time requirements; therefore, we did not perform procedures related to the Instructional Time.

The County was not required to meet the Ratio of Administrative Employees to Teachers requirement; therefore, we did not perform procedures related to the Ratio of Administrative Employees to Teachers.

The County was not required to meet the Classroom Teacher Salaries requirement; therefore, we did not perform procedures related to the Classroom Teacher Salaries.

The County did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

The County did not offer a Juvenile Court Schools Program; therefore, we did not perform any procedures related to the Juvenile Court Schools Program.

The County does not have a Middle or Early College High School Program; therefore, we did not perform any procedures related to Middle or Early College High School Program.

The County was not required to meet the K-3 Grade Span Adjustment requirement; therefore, we did not perform procedures related to the K-3 Grade Span Adjustment.

The County does not offer an Apprenticeship Program; therefore, we did not perform procedures related to the Apprenticeship Program.

The County did not elect to operate as a school district of choice; therefore, we did not perform procedures related to District of Choice.

The County did not receive Home-to-School Transportation Reimbursement; therefore, we did not perform procedures related to Home-to-School Transportation Reimbursement.

The County did not have any expenditures related to California Clean Energy Jobs Act Program nor was the County required to complete a final project completion report during the fiscal year; therefore, we did not perform any procedures related to the California Clean Energy Jobs Act Program.

The County did not offer an After/Before School Education and Safety Program; therefore, we did not perform any procedures related to the After/Before School Education and Safety Program.

The County did not offer an Independent Study-Course Based Program; therefore, we did not perform any procedures related to the Independent Study-Course Based Program.

The County was not listed on the immunization assessment reports; therefore, we did not perform any of the remaining procedures.

We did not perform Career Technical Education Incentive Grant procedures because the County did not receive funding for this grant.

The County did not report ADA for transitional kindergarten; therefore, we did not perform procedures related to Transitional Kindergarten.

The County does not operate any Charter Schools; therefore, we did not perform procedures for Charter School Programs.

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

Report on Internal Control over 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 on a timely basis. A *material weakness in internal control over 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 compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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 *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Rancho Cucamonga, California
[REPORT DATE]

Schedule of Findings and Questioned Costs
June 30, 2023

Trinity County Office of Education

Trinity County Office of Education

Summary of Auditor's Results

Year Ended June 30, 2023

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major program	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	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 Uniform Guidance 2 CFR 200.516(a)	No

Identification of major programs

<u>Name of Federal Program or Cluster</u>	<u>Federal Financial Assistance Listing Number</u>
Forest Service Schools and Roads Cluster	10.665
Dollar threshold used to distinguish between type A and type B programs	\$750,000
Auditee qualified as low-risk auditee?	No

State Compliance

Internal control over state compliance programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Other matters to be reported	No
Type of auditor's report issued on compliance for programs	Unmodified

Trinity County Office of Education

Financial Statement Findings

Year Ended June 30, 2023

The following findings represent material weaknesses related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*. The findings have been coded as follows:

	Five Digit Code	AB 3627 Finding Type
	30000	Internal Control
2023-001	30000 - Prior Period Restatement, Current Period Misstatements, and Financial Statement Preparation	
	Criteria or Specific Requirements	
	Management is responsible for the design, implementation, and maintenance of internal controls to ensure the financial statements are free from material misstatement, whether due to error or fraud. Such internal controls should include a review of all adjusting entries, reclassifying entries, and conversion entries used in the preparation of the County's financial statements. The County should ensure that all applicable accounting principles are adhered to when preparing the financial statements.	
	Condition	
	During the course of our engagement, we determined that the County misstated various receivable balances in the prior year, resulting in a restatement of the governmental activities net position and to the fund balances of the Special Education Pass-Through Fund and Child Development Non-Major Governmental Fund as of July 1, 2022. Additionally, we identified material misstatements of balances within the County School Service Fund, Special Education Pass-Through Fund, Forest Reserve Fund, Adult Education Non-Major Governmental Fund, Child Development Non-Major Governmental Fund, Deferred Maintenance Non-Major Governmental Fund as reported within the County's 2022-2023 unaudited financial statements. The effects of these misstatements are detailed below: • The County overstated receivables of \$5,190 in the prior period, resulting in an overstatement of the net position of the governmental activities and fund balance of the Special Education Pass-Through Fund as of July 1, 2022. • The County overstated receivables of \$107,294 in the prior period, resulting in an overstatement of the net position of the governmental activities and fund balance of the Child Development Non-Major Governmental Fund as of July 1, 2022. • The County understated the fund balance of the County School Service Fund of \$706,933 as a result of the following: ○ Understatement of receivables of \$34,280 ○ Understatement of due from other funds of \$466,042 ○ Overstatement of accounts payable of \$206,611	

Trinity County Office of Education

Financial Statement Findings

Year Ended June 30, 2023

- The County overstated the fund balance of the Special Education Pass-Through Fund of \$219,994 as a result of the following:
 - Overstatement of receivables of \$55,190, prior to the prior period restatement
 - Overstatement of accounts payable of \$301,238
 - Understatement of due to other funds of \$466,042
- The County understated the fund balance of the Forest Reserve Fund of \$806 as a result of understatement of receivables.
- The County understated the fund balance of the Adult Education Non-Major Governmental Fund of \$639 as a result of understatement of receivables.
- The County overstated the fund balance of the Child Development Non-Major Governmental Fund of \$106,023 as a result of the following:
 - Overstatement of receivables of \$175,078, prior to the prior period restatement
 - Overstatement of unearned revenue of \$69,055
- The County understated the fund balance of the Deferred Maintenance Non-Major Governmental Fund of \$1,862 as a result of understatement of receivables.

Questioned Costs

There were no questioned costs associated with the identified condition.

Context

The condition was identified through inquiry with the County personnel and through review of available County records related to balances reported in the County's 2022-2023 unaudited financial statements.

Effect

The effect of these errors resulted in misstatements that were not detected or prevented by the County's internal accounting control and review process. The net effect of the prior period restatements resulted in a \$112,484 overstatement of the net position of the governmental activities, a \$5,190 overstatement of the fund balance of the Special Education Pass-Through Fund, and a \$107,294 overstatement of the fund balance of the Child Development Non-Major Governmental Fund as of July 1, 2022. Additionally, the current period misstatements resulted in a \$706,933 understatement of the fund balance of the County School Service Fund, a \$219,994 overstatement of the fund balance of the Special Education Pass-Through Fund, a \$806 understatement of the fund balance of the Forest Reserve Fund, a \$103,522 understatement of the fund balance of the Non-Major Governmental Funds.

Cause

The cause of the condition identified appears to be due to inadequate review processes related to the preparation of the County's year-end financial statements, which includes the review of various transactions to determine their proper reporting period.

Trinity County Office of Education

Financial Statement Findings

Year Ended June 30, 2023

Repeat Finding

No.

Recommendation

A thorough review of the County's financial statements, including all adjusting entries, reclassifying entries, and conversion entries should take place before the financial statements are finalized by the County's business department.

Corrective Action Plan and Views of Responsible Officials

2023-002 30000 – Cash in County Treasury Reconciliation

Criteria or Specific Requirements

Generally accepted accounting principles (GAAP) require the reconciliation of cash in county treasury and various asset and liabilities accounts prior to the annual closing of the books. The audit process includes agreeing financial statements balances to the reconciliations and to source documents.

Condition

During the course of the audit of the year-end financial statements, we noted that the Trinity County Office of Education (the County) had not completed several asset and liabilities accounts reconciliations as would be expected.

Question Costs

There were no questioned costs associated with the condition identified.

Context

The condition was identified through inquiry with County personnel and through review of available County records related to balances reported in the County's 2020-2021 unaudited financial statements.

Trinity County Office of Education

Financial Statement Findings

Year Ended June 30, 2023

Effect

Due to the conditions identified, there several proposed adjusting journal entries related to several asset and liability accounts. In addition, there was a delay in the completion of the audit process as result of the condition identified.

Cause

The conditions identified above appear to be caused by the lack of formal procedures related to these processes, in addition to recent turnover in the County's staff.

Repeat Finding

Yes, see prior year finding 2022-001.

Recommendation

We recommend the County develop formal procedures related to reconciliation of various asset and liabilities accounts. The procedures should indicate specific personnel responsibilities and specify at which frequency each account should be reconciled. In addition, any correcting journal entries required should be made prior to year-end closing to ensure each fund is reflected accurately on the Unaudited Actuals.

Corrective Action Plan and Views of Responsible Officials

Trinity County Office of Education
Federal Awards Findings and Questioned Costs
Year Ended June 30, 2023

None reported.

Trinity County Office of Education
State Compliance Findings and Questioned Costs
Year Ended June 30, 2023

None reported.

Trinity County Office of Education
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

Financial Statement Finding

2022-001 30000

Criteria or Specific Requirements

Generally accepted accounting principles (GAAP) require the reconciliation of cash in county treasury and various asset and liabilities accounts prior to the annual closing of the books. The audit process includes agreeing financial statements balances to the reconciliations and to source documents.

Condition

During the course of the audit of the year-end financial statements, we noted that the Trinity County Office of Education (the County) had not completed several asset and liabilities accounts reconciliations as would be expected.

Question Costs

There were no questioned costs associated with the condition identified.

Context

The condition was identified through inquiry with County personnel and through review of available County records related to balances reported in the County's 2020-2021 unaudited financial statements.

Effect

Due to the conditions identified, there several proposed adjusting journal entries related to several asset and liability accounts. In addition, there was a delay in the completion of the audit process as result of the condition identified.

Cause

The conditions identified above appear to be caused by the lack of formal procedures related to these processes, in addition to recent turnover in the County's staff.

Trinity County Office of Education
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

Recommendation

We recommend the County develop formal procedures related to reconciliation of various asset and liabilities accounts. The procedures should indicate specific personnel responsibilities and specify at which frequency each account should be reconciled. In addition, any correcting journal entries required should be made prior to year-end closing to ensure each fund is reflected accurately on the Unaudited Actuals.

Current Status

Not implemented, see current year finding 2023-002.

R.I.S.E. Academy

2024-2025

180 Instructional Days + 3 Teacher Work Days

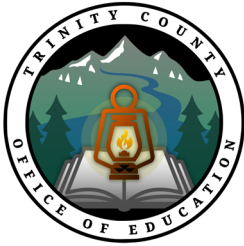
Start: August 20, 2024
End: June 12, 2025 Early Release
First & Last Week of School Minimum Days
No School - Staff Work Days: 8/14, 8/15, & 11/1
THS Finals Weeks Min Days Dec 17-20, June 9-12
Every other Monday Collaboration Days See Early Release
**THS Homecoming 10/4 - Early Release All Schools

Labor Day	Sept 2	New Year's Day	Jan 1
Veteran's Day	Nov 11	MLK Jr. Day	Jan 20
Thanksgiving break	Nov 25-29	*Lincoln Day-observed	Feb 18
Winter Break	Dec Dec 23-Jan3	President's Week	Feb 17-21
Christmas Day	Dec 25	Spring Break	Apr 21-25
		Juneteenth:	June 19
		*Lincoln Day moved by Board Resolution	

Emerg. Days	3/24, 4/18, & 5/23
Memorial Day	May 26
OTHER LOCAL HOLIDAYS	
Early Release WES/TPA 1:00, THS 1:35	
Collaboration Days: 9/9,9/23,10/7,10/21, 11/4, 11/18, 12/2, 1/6, 1/27, 2/3, 3/3, 3/17, 4/7, 5/5, 5/19, & 6/2	
Elementary Only Min. Days: Parent Conf. 10/21-25 & 3/18-20	

						LEGAL	LOCAL	TEACH	CUM DAYS							LEGAL	LOCAL	TEACH	CUM DAYS							LEGAL	LOCAL	TEACH	CUM DAYS					
		M	T	W	T	F			DAYS	TAUGHT			M	T	W	T	F			DAYS	TAUGHT			M	T	W	T	F			DAYS	TAUGHT		
AUG						1	2													5	71			APR								4	139	
		5	6	7	8	9														9	76				7	8	9	10	11			5	144	
		12	13	14	15	16														16	81				14	15	16	17	18		1	4	148	
		19	20	21	22	23			4	4				23	24	25	26	27		4	0	81			21	22	23	24	25		5	0	148	
		26	27	28	29	30			5	9				30	31				1	0	81				28	29	30					3	151	
							LEGAL	LOCAL	TEACH	CUM DAYS																								
		M	T	W	T	F			DAYS	TAUGHT			M	T	W	T	F			DAYS	TAUGHT			M	T	W	T	F			DAYS	TAUGHT		
SEPT		2	3	4	5	6	1		4	13			JAN			1	2	3	1	2	0	81		MAY					1	2			2	153
		9	10	11	12	13			5	18				6	7	8	9	10			5	86			5	6	7	8	9			5	158	
		16	17	18	19	20			5	23				13	14	15	16	17			5	91			12	13	14	15	16			5	163	
		23	24	25	26	27			5	28				20	21	22	23	24	1		4	95			19	20	21	22	23		1	4	167	
		30							1	29				27	28	29	30	31			5	100			26	27	28	29	30	1		4	171	
																					100													
							LEGAL	LOCAL	TEACH	CUM DAYS																								
		M	T	W	T	F			DAYS	TAUGHT			M	T	W	T	F			DAYS	TAUGHT			M	T	W	T	F			DAYS	TAUGHT		
OCT			1	2	3	4			4	33			FEB								100		JUNE			2	3	4	5	6			5	176
		7	8	9	10	11			5	38				3	4	5	6	7			5	105			9	10	11	12	13			4	180	
		14	15	16	17	18			5	43				10	11	12	13	14			5	110			16	17	18	19	20				180	
		21	22	23	24	25			5	48				17	18	19	20	21	2	3	0	110			23	24	25	26	27					
		28	29	30	31				4	52				24	25	26	27	28			5	115			30									
										52											115													
							LEGAL	LOCAL	TEACH	CUM DAYS																								
		M	T	W	T	F			DAYS	TAUGHT			M	T	W	T	F			DAYS	TAUGHT			Grades	Start	End		Inclement Weather						
NOV						1			1	0	52		MAR								5	120			Time:		Time:		Late Start Time					
		4	5	6	7	8				5	57			3	4	5	6	7			5	125		TK	8:20		12:40		10:20					
		11	12	13	14	15	1		4	61				10	11	12	13	14			5	130		K-5	8:20		2:30		10:20					
		18	19	20	21	22			5	66				17	18	19	20	21			5	134		6-8	8:20		3:25		10:20					
		25	26	27	28	29	2	3	0	66				24	25	26	27	28		1	4	134		9-12	8:30		3:35		10:20					
														31							1	135												

BOARD APPROVED: December



Trinity County Office of Education

Fabio Robles, Ed.D
Trinity County
Superintendent of Schools

P.O. Box 1256 • 201 Memorial Drive, Weaverville, CA 96093-1256
(530) 623-2861 • FAX (530) 623-4489
<https://www.tcoek12.org>

TRINITY COUNTY BOARD OF EDUCATION
RESOLUTION CHANGING LINCOLN DAY OBSERVANCE FROM THE
FRIDAY OR MONDAY OF THE WEEK OF FEBRUARY 12TH
TO A DAY DURING THE WEEK OF PRESIDENT'S DAY
FOR TRINITY COUNTY OFFICE OF EDUCATION

Resolution # 23-24-10

WHEREAS, Trinity County Office of Education Lincoln Day is celebrated on the Friday or Monday of the week of February 12th:

WHEREAS, Education Code 37220 provides that a district can, by adoption of a resolution, revise the day upon which it celebrates any holiday except Veterans Day;

WHEREAS, Trinity County Office of Education will be changing the Lincoln Day holiday to the Tuesday of the week of President's Day;

NOW, THEREFORE BE IT RESOLVED, that Trinity County Office of Education shall celebrate Lincoln Day in the 2023/24 school year on February 20, 2024

AYES _____

NOS _____

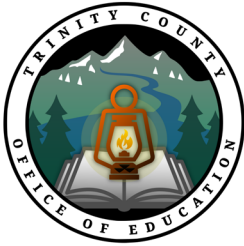
ABSENT _____

ABSTAIN _____

President of the Board

Date

Fabio Robles, Ed.D, Trinity County Superintendent of Schools



Trinity County Office of Education

Fabio Robles Ed.D.
Trinity County
Superintendent of Schools

P.O. Box 1256 • 201 Memorial Drive, Weaverville, CA 96093-1256
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TRINITY COUNTY BOARD OF EDUCATION
RESOLUTION CHANGING LINCOLN DAY OBSERVANCE FROM THE
FRIDAY OR MONDAY OF THE WEEK OF FEBRUARY 12TH
TO A DAY DURING THE WEEK OF PRESIDENT'S DAY
FOR R.I.S.E. ACADEMY

Resolution # 23-24-11

WHEREAS, R.I.S.E. Academy Lincoln Day is celebrated on the Friday or Monday of the week of February 12th:

WHEREAS, Education Code 37220 provides that a district can, by adoption of a resolution, revise the day upon which it celebrates any holiday except Veterans Day;

WHEREAS, R.I.S.E. Academy will be changing the Lincoln Day holiday to the Tuesday of the week of President's Day;

NOW, THEREFORE BE IT RESOLVED, that R.I.S.E. Academy shall celebrate Lincoln Day in the 2024/25 school year on February 20, 2024

AYES _____

NOS _____

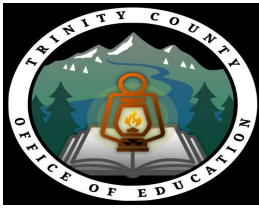
ABSENT _____

ABSTAIN _____

President of the Board

Date

Fabio Robles Ed.D., Trinity County Superintendent of Schools



Trinity County Office Of Education
2023/2024
General Fund 01- March 31, 2024

Beginning Balance \$ 2,732,617

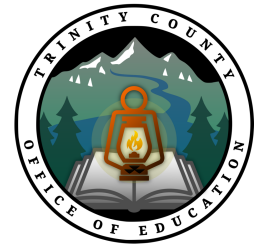
	Current Budget	Year to Date Activity	Remaining Budget	% of Budget Recvd/Expend
<u>Revenue Accounts</u>				
Local Control Funding Formula	\$ 4,715,844	\$ 3,492,700	\$ 1,223,144	74.06%
Federal Revenues	\$ 382,574	\$ 8,743	\$ 373,831	2.29%
Other State	\$ 3,042,959	\$ 890,739	\$ 2,152,220	29.27%
Other Local	\$ 1,971,406	\$ 1,042,771	\$ 928,635	52.89%
Total Revenues	\$ 10,112,783	\$ 5,434,953	\$ 4,677,830	53.74%

<u>Expense Accounts</u>				
Certificated Personnel Salaries	\$ 1,413,465	\$ 1,031,530	\$ 381,935	72.98%
Classified Personnel Salaries	\$ 2,716,561	\$ 1,922,472	\$ 794,089	70.77%
Employee Benefits	\$ 1,944,937	\$ 1,337,042	\$ 607,895	68.74%
Books & Supplies	\$ 454,946	\$ 165,082	\$ 289,864	36.29%
Services & Other Operating Srv	\$ 1,964,147	\$ 1,035,683	\$ 928,464	52.73%
Capitlay Outlay	\$ 222,381	\$ 222,258	\$ 123	99.94%
CHYBA Funds Transfer	\$ 160,000	\$ 135,348	\$ 24,652	84.59%
Pass Thru to Districts	\$ 1,209,360	\$ 113,702	\$ 1,095,658	9.40%
Indirect Costs	\$ (25,280)	\$ (15,490)	\$ (9,790)	61.27%
Total Expenses	\$ 10,060,517	\$ 5,947,627	\$ 4,112,890	59.12%

Transfers In, Retiree Ins	\$ 49,744	\$ 49,744	\$ -
Transfers Out	\$ 480,985	\$ 130,985	\$ 350,000

Budget for Rev/Exp \$ (378,975)

Net Ending Balance \$ 2,353,642



April 09, 2024

To: Tim Nordstrom, Assistant Superintendent
Cindy Blanchard, Chief Business Official

From: Jeff Morris, Facilities Fiscal Analyst

Re: **Current Status re School Facilities Projects**

COUNTYWIDE

Likely 2024 Statewide School Facilities Bond: There will likely be a school facilities bond on the statewide ballot in November of 2024. The most likely legislative contender (legislation must pass and then it goes to the voters) is AB247 (Muratsuchi).

More info is available here: <https://legiscan.com/CA/text/AB247/id/2834138>

Behavioral Health Facilities Funding: **Update:** Trinity County BHS has confirmed that we can make the funding work. The next step is for TCBHS to draft an MOU for each district.

Electric School Buses: No significant updates

CAL OES Hazard Mitigation Plan Development – TCOE staff is working on a structured timeline and drafting a Request for Proposals (RFP) for a consultant to drive the plan development process.

Universal Pre-Kindergarten (UPK) Facilities – No new updates other than district detail

General Plan Update: TCOE continues to track the process.

Extreme Heat Grant Opportunity: **Update:** Deadline extended to early May.

KEY CAMPUS STATUS *(RECENT AND UPCOMING MAJOR PROJECT SITES)*

BURNT RANCH

- **Versa Court:** **Update:** Site prep contract was awarded and work should be underway soon
- **Longer term planning:** **Update:** TCOE staff meeting with district to discuss concepts around a potential future TK room or similar idea.

CHYBA (California Heritage Youth Build Academy) – **Update:** CHYBA has secured funding for their new facility but also still needs to fully identify their matching share. They are working with an architect, their attorney, and the project developer to codify their agreements and begin the design process in addition to moving some of their operations over to the new location as early as August 2024 into a previously constructed building on the same general site.

COFFEE CREEK

- *Kitchen Equipment Regulations* – No new news
- *Generator* - **District still needs to decide on a replacement project** regarding their Coast Central Award since generator has been fixed with other assistance. Our recommendation is to initiate design for either ADA generally or focus on the design for a commercial kitchen.

DOUGLAS CITY

- *UPK Facilities Application:* **Update:** Project is moving forward. Architect has direction to proceed with design
- *Shade Structure:* Expect spring 2024 installation
- *Behavioral Health Project:* See overview at beginning of report

JUNCTION CITY

- *Water System Replacement* – **Update:** PACE Engineering is working up reports to draw down full funding for the project.
- *UPK Facilities Application* – No new news.
- *Future Modernization* – No new news.
- *HVAC* – We will likely be looking at the Extreme Heat funding opportunity to fund a campus wide HVAC replacement.

LEWISTON

- *Universal Pre-Kindergarten* – **Update:** Revised bid package was distributed and we expect LESD board will move ahead with lowest responsive bidder.
- *ESSER III / HVAC / Electrical* – **Update:** Bid package was advertised and will close in early April.
- *Additional Projects, Modernization Funds, etc.* – TCOE staff is working with LESD staff and board members to review overall short- and long-term steps for improving the overall campus.

MOUNTAIN VALLEY

- No new news

SOUTHERN TRINITY

- *HVAC replacement (CAL Shape – California Energy Commission):* **Update:** TCOE staff meeting with PACE contact to develop scope for CO2 monitor portion of the work developed and integrated into a bid package.
- *Architect Recruitment, Facilities Master Planning, ESSER Projects:* **Update:** Semingson finalizing survey info.

TRINITY ALPS

- *Extreme Heat Grant:* District will likely be applying for the Extreme Heat grant funding on their own, but we'll be in close coordination.

TRINITY CENTER

- *No new updates*

TRINITY COUNTY OFFICE OF EDUCATION

- *Overall TCOE Campus:* TCOE staff is taking an initial look at our current campus, future projections for both staffing levels and programs, and how all of that informs future TCOE facilities needs and configuration.
- *New Signage:* Over the last few months, TCOE staff has been analyzing our internal and external signage and "wayfinding." You'll notice some changes / additions starting to be implemented.
- *ADA Analysis and Design:* No new updates
- *Lease agreement with County of Trinity and related items:* No new updates