

YUBA COUNTY BOARD OF EDUCATION

935 14th Street
Marysville, CA 95901

Agenda

February 21, 2024



Katharine Rosser

John Nicoletti, President

Marjorie Renicker

Desiree Hastey

Tracy Bishop, Vice President

Trustee Area 1

Trustee Area 2

Trustee Area 3

Trustee Area 4

Trustee Area 5



Rob Gregor
Yuba County Superintendent of Schools

YUBA COUNTY BOARD OF EDUCATION
REGULAR MEETING
Wednesday, February 21, 2024 – 4:30p.m.
Yuba County One Stop, Beckwourth Room
1114 Yuba Street, Marysville, CA 95901

PUBLIC COMMENTS: Persons wishing to address the Board (Agenda Items and/or Non-Agenda Items) are requested to fill out a “Request to Speak” card before the start of the meeting and give it to the Secretary, Board President, or Superintendent. Individual speakers will be allowed five minutes to address the Board - fifteen minutes total time for public input on each item.

AGENDA

1. CALL TO ORDER, ATTENDANCE, AND PLEDGE OF ALLEGIANCE
2. PUBLIC COMMENTS

This item is being placed on the agenda to allow any member of the public to speak on agenda items and non-agenda items or to share information with the Board.

The California Government Code, Section 54954.2(a)(2) states, “No action or discussion shall be undertaken on any item not appearing on the posted agenda, except that members of a legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights under Section 54954.3.”

3. CONSENT AGENDA **ACTION ITEM**

3.1 APPROVAL OF JANUARY 10, 2024 BOARD MINUTES – Pages 1-7

3.2 APPROVAL OF FEBRUARY 6, 2024 SPECIAL MEETING MINUTES – Pages 8-10

3.3 TEMPORARY COUNTY TEACHER CERTIFICATES – Page 11

4. APPROVAL OF AGENDA **ACTION ITEM**

5. RECOGNITION – PASTOR COLBY MIDDLEBROOKS **INFORMATION ITEM**
Amy Nore

6. CONFIDENTIAL STUDENT MATTER **ACTION ITEM**
STUDENT EXPULSION APPEAL HEARING
EXP2-24

The County Board shall meet in closed session to consider the appeal of an expulsion of a student. The Education Code requires closed session in order to prevent the disclosure of confidential student record information. (Education Code 48920)

7. RECONVENE IN OPEN SESSION **INFORMATION ITEM**

After the closed session, the County Board shall reconvene in open session before adjourning the meeting and, when applicable, shall publicly report closed session actions, the votes or

abstentions thereon, and other disclosures that are applicable to the matter being addressed. (Education Code 32281; Government Code 54957.1, 54957.7)

8. FISCAL SERVICES

- 8.1 REVIEW AND APPROVAL OF AUDIT REPORT **ACTION ITEM**
FOR 2022-2023 - Pages 12-125
Aaron Thornsberry

The Audit Report for 2022-2023 will be reviewed with the Board.

Recommend acceptance of the Audit Report for 2021-2022.

9. SUPERINTENDENT'S REPORT

- 9.1 THIS ITEM PROVIDES AN OPPORTUNITY FOR THE **INFORMATION ITEM**
DIRECTORS/SUPERINTENDENT/BOARD MEMBERS
TO SHARE VARIOUS ITEMS OF INTEREST
- 9.2 CSBA DELEGATE ASSEMBLY ELECTIONS **ACTION ITEM**
COUNTY DELEGATE REGION 4 & SUBREGION 4-C - Pages 126-131

The Board may vote for no more than one candidate for County Delegate Region 4, and no more than one candidate for Subregion 4-C.

- 9.3 COMPREHENSIVE SCHOOL SAFETY PLAN - Pages 132-175 **ACTION ITEM**
Amy Nore

California Education Code (sections 32280-32288) outlines the requirements of all public school districts and county offices of education, operating any schools (including charter schools) serving grades kindergarten through 12, inclusive, to write and develop a Comprehensive School Safety Plan (CSSP) that include strategies aimed at the prevention of, and education about, potential incidents involving crime and violence on the school campus.

10. EDUCATIONAL SERVICES

- 10.1 YUBA COUNTY OFFICE OF EDUCATION 2023-24 **INFORMATION ITEM**
LCAP MID-YEAR REPORT – Pages 176-190
Bobbi Abold

Education Code 47606.5 was amended in SB 114, in July 2023. Yuba County Office of Education must present a report on the annual update to the LCAP and the LCAP Budget Overview for Parents on or before February 28th of each year at a regularly scheduled board meeting. The report must include all available mid-year outcome data, all available mid-year expenditure and implementation data on all actions.

11. ADJOURN **ACTION ITEM**

**YUBA COUNTY BOARD OF EDUCATION
REGULAR MEETING MINUTES**

Wednesday, January 10, 2024 – 4:30pm

Yuba County One Stop, Beckwourth Room, 1114 Yuba Street, Marysville, CA 95901

TOPIC	DISCUSSION	ACTION TAKEN
1. CALL TO ORDER	President John Nicoletti called a regular meeting of the Yuba County Board of Education to order at 4:30pm on January 10, 2024, at the Yuba County One Stop, Beckwourth room, 1114 Yuba Street, Marysville, CA.	CALLED TO ORDER: 4:30pm
ATTENDANCE, PLEDGE OF ALLEGIANCE	Present were Katharine Rosser, John Nicoletti, Marjorie Renicker, Desiree Hastey and Tracy Bishop. Vice President Bishop led the recital of the Pledge of Allegiance.	QUORUM PRESENT
2. PUBLIC COMMENTS	There were no public comments.	
3. APPROVAL OF AGENDA	President Nicoletti directed Board members to the January 10, 2024, Agenda for their review and approval.	MOTION: To approve the January 10, 2024, Agenda as presented MOTION: Desiree Hastey SECOND: Marjorie Renicker ROLL CALL VOTE: Katharine Rosser – Aye John Nicoletti - Aye Desiree Hastey – Aye Tracy Bishop – Aye Marjorie Renicker - Aye MOTION APPROVED (5/0)
4. CONSENT AGENDA	President Nicoletti directed board members to the January 10, 2024, Consent Agenda for their review and approval. 4.1 Approval of December 13, 2023, Board Minutes 4.2 Approval of 2024-2025 YCOE Special Education Calendar	MOTION: To pull Consent Agenda Item 4.2 MOTION: Desiree Hastey SECOND: Tracy Bishop ROLL CALL VOTE: Katharine Rosser – Aye John Nicoletti - Aye Desiree Hastey – Aye

	<p>The Board deliberated on Consent Agenda Item 4.2 Approval of 2024-2025 YCOE Special Education Calendar. Upon a motion by Trustee Hastey, duly seconded by Vice President Bishop, the Board unanimously requested that Item 4.2 Approval of 2024-2025 YCOE Special Education Calendar be pulled from the Consent Agenda.</p> <p>Upon a motion by Trustee Hastey, duly seconded by Trustee Rosser, the Board unanimously approved the January 10, 2024 Consent Agenda with the removal of Item 4.2.</p>	<p>Tracy Bishop – Aye Marjorie Renicker - Aye MOTION APPROVED (5/0)</p> <p>MOTION: To approve the January 10, 2024, Consent Agenda with the removal of consent agenda item 4.2 MOTION: Desiree Hastey SECOND: Marjorie Renicker ROLL CALL VOTE: Katharine Rosser – Aye John Nicoletti - Aye Desiree Hastey – Aye Tracy Bishop – Aye Marjorie Renicker - Aye MOTION APPROVED (5/0)</p>
<p>5. SUPERINTENDENT’S REPORT</p>	<p>5.1 Approval of Joint Proclamation School Board Recognition Month</p> <p>Superintendent Gregor presented a Joint Proclamation, School Board Recognition Month, to the Yuba County Board of Education. He declared his appreciation to the members of the Board of Education and proclaimed the month of January 2024, as School Board Recognition Month in Yuba County.</p> <p>Upon a motion by Trustee Renicker, duly seconded by Trustee Rosser, the Board unanimously approved the Joint Proclamation by Yuba County Superintendent of Schools and Yuba County Board of Education – School Board Recognition Month, as presented.</p>	<p>MOTION: To approve the Joint Proclamation, School Board Recognition Month, as presented MOTION: Marjorie Renicker SECOND: Katharine Rosser ROLL CALL VOTE: Katharine Rosser – Aye John Nicoletti - Aye Desiree Hastey – Aye Tracy Bishop – Aye Marjorie Renicker - Aye MOTION APPROVED (5/0)</p>

5.2 This Item Provides an Opportunity for the Superintendent/Directors/Board Members to Share Various Items of Interest

Superintendent Gregor shared the following items of interest:

- Reminded those in attendance of the importance of serving children in Yuba County
- First 5 commission meeting
- Angel Tree Lighting Ceremony – Fentanyl awareness
- CA Budget Update -Final Information Released
- SELPA Council Meeting Update
- YCOE Holiday Festivities Shared
- Monthly Meeting with Direct Reports
- The Bridge – Healthy Food Options
- K-12 Funding Proposal
- CSEC Training – Five30 Event Center
- Virginia School Recognized by Parent – Treats for Staff
- Meeting with Training Zone Owner – Partnership Opportunities
- Breakfast Meeting with Deputy Superintendent Bobbi Abold and her Team
- Jan 10 - Tour of New Juvenile Hall Facility

Vice President Bishop shared information on Dolly Parton’s Imagination Library offered by First 5. She also shared information on SERVA, a food collection, service and distribution program offered in the Wheatland area.

Trustee Hastey complimented the recent Beckwourth Room remodel.

President Nicoletti shared his experience at the Human Trafficking event that he recently

	<p>attended. He gave an update on CCBE/CSBA membership and the possibility of dissolving CCBE.</p> <p style="text-align: center;">5.3 Quarterly Report on Williams Uniform Complaints</p> <p>Superintendent Gregor presented the 2nd Quarter Report on Williams Uniform Complaints for October 1, 2023 – December 31, 2023. There were no complaints filed.</p>	
<p>6. EDUCATIONAL SERVICES</p>	<p style="text-align: center;">6.1 School Accountability Report Cards</p> <p>Deputy Superintendent Bobbi Abold, and Assistant Superintendent of Special Education Kristen Nottle-Powell shared the 2022-2023 YCOE School Accountability Report Card information with the Board. Missing data was noted due to a delay from CDE. All questions were addressed. Facility conditions at Carden School were discussed.</p> <p style="text-align: center;">6.2 California System of Support Overview and Yuba County Differentiated Assistance Eligibility Update</p> <p>Deputy Superintendent Bobbi Abold shared information on the California System of Support and the Yuba County School Districts that have been identified as being eligible for Differentiated Assistance for the 2023-2024 school year. All questions were addressed.</p> <p style="text-align: center;">6.3 Adoption of Arts, Music, and Instructional Material (AMIM) Discretionary Block Grant Plan</p> <p>Deputy Superintendent Bobbi Abold presented the Yuba County Office of Education Arts, Music, and Instructional Material Discretionary Block Grant Plan. She recommended that the Board adopt the plan as presented.</p>	<p>MOTION: To adopt the YCOE Arts, Music, and Instructional Material Discretionary Block Grant Plan as presented</p>

	<p>Upon a motion by Trustee Hastey, duly seconded by Vice President Bishop, the board unanimously voted to adopt the YCOE Arts, Music, and Instructional Material Discretionary Block Grant Plan as presented.</p> <p>6.4 Approval of School Plan for Student Achievement – Title 1 Part A – Thomas E. Mathews Community School/Harry P.B. Carden Court School</p> <p>Deputy Superintendent Bobbi Abold reviewed the School Plan for Student Achievement – Title 1 Part A – for Thomas E. Mathews Community School and Harry P.B. Carden Court School. She noted that the plan has been approved by the School Site Council and requested board adoption.</p> <p>Upon a motion by Trustee Hastey, duly seconded by Trustee Renicker, the board unanimously voted to adopt the School Plan for Student Achievement – Title 1 Part A – for Thomas E. Mathews Community School and Harry P.B. Carden Court School as presented.</p> <p>6.5 Educational Services Program Update</p> <p>Deputy Superintendent Bobbi Abold gave a WASC update and presented a project timeline. She also shared information on YCOE’s MOU for the Anex Building in Marysville.</p>	<p>MOTION: Desiree Hastey SECOND: Tracy Bishop ROLL CALL VOTE: Katharine Rosser – Aye John Nicoletti - Aye Desiree Hastey – Aye Tracy Bishop – Aye Marjorie Renicker - Aye MOTION APPROVED (5/0)</p> <p>MOTION: To adopt the School Plan for Student Achievement – Title 1 Part A – for Thomas E. Mathews Community School and Harry P.B. Carden Court School as presented MOTION: Desiree Hastey SECOND: Marjorie Renicker ROLL CALL VOTE: Katharine Rosser – Aye John Nicoletti - Aye Desiree Hastey – Aye Tracy Bishop – Aye Marjorie Renicker - Aye MOTION APPROVED (5/0)</p>
<p>7. FISCAL SERVICES</p>	<p>7.1 Yuba County Office of Education School Account Letter</p> <p>Chief Business Officer Aaron Thornsberry directed Board members to a School Account Letter. He requested board approval to add new employees and remove former employees from the YCOE School back account as listed in the letter.</p>	<p>MOTION: To approve the addition of new employees and removal of formal employees from the YCOE School back account as listed in the School Account letter. MOTION: Katharine Rosser</p>

	<p>Upon a motion by Trustee Rosser, duly seconded by Trustee Hastey, the board unanimously voted to add new employees and remove former employees from the YCOE School back account as listed in the School Account letter.</p>	<p>SECOND: Desiree Hastey ROLL CALL VOTE: Katharine Rosser – Aye John Nicoletti - Aye Desiree Hastey – Aye Tracy Bishop – Aye Marjorie Renicker - Aye MOTION APPROVED (5/0)</p>
<p>8. REAL PROPERTY NEGOTIATIONS</p>	<p>8.1 Identify Negotiator(s), The Property Under Negotiation, and the Person(s) with Whom the Negotiator May Negotiate</p> <p>Before holding the closed session, the County Board held an open and public session to identify its negotiator(s), the property under negotiation, and the person(s) with whom the negotiator may negotiate. For purposes of real property transactions, negotiators may include members of the County Board.</p> <p>The Board identified the following: Property: APN 010061017000 COE negotiator: Rob Gregor and Desiree Hastey Negotiating parties: Amitoj Gill Under negotiation: Price and Terms of Payment</p> <p>8.2 Closed Session – Conference with Real Property Negotiators</p> <p>President Nicoletti called a closed session to order at 6:08pm.</p> <p>The closed session was adjourned at 6:12pm.</p> <p>After returning to open session, President Nicoletti announced that no action was taken during closed session property negotiations and that Superintendent Gregor will send a letter to the negotiating party announcing that no action will be taken by the Board.</p>	<p>CLOSED SESSION CALLED TO ORDER: 6:08pm</p> <p>CLOSED SESSION ADJOURNED: 6:12pm</p>

<p>9. ADVANCED PLANNING</p>	<p>9.1 Next Regular Board Meeting February 21, 2024 – 4:30pm Location: Yuba County One Stop, Beckwourth Room, 1114 Yuba Street, Marysville, CA 95901</p>	
<p>10. ADJOURNMENT</p>	<p>There being no further business for discussion, the meeting adjourned at 6:13pm.</p>	<p>MOTION: To adjourn MOTION: Marjorie Renicker SECOND: Desiree Hastey ROLL CALL VOTE: Katharine Rosser – Aye John Nicoletti - Aye Desiree Hastey – Aye Tracy Bishop – Aye Marjorie Renicker - Aye MEETING ADJOURNED: 6:13pm (5/0)</p>

Respectfully submitted,

Rob Gregor

Rob Gregor
Yuba County Superintendent of Schools

Recorded by:
Halee Pomeroy

**YUBA COUNTY BOARD OF EDUCATION
SPECIAL MEETING MINUTES**

Tuesday, February 6, 2024 – 4:30pm

Yuba County One Stop, Beckwourth Room, 1114 Yuba Street, Marysville, CA 95901

TOPIC	DISCUSSION	ACTION TAKEN
1. CALL TO ORDER	President John Nicoletti called a special meeting of the Yuba County Board of Education to order at 4:33pm on February 6, 2024, at the Yuba County One Stop, Beckwourth room, 1114 Yuba Street, Marysville, CA.	CALLED TO ORDER: 4:33pm
ATTENDANCE, PLEDGE OF ALLEGIANCE	<p>Present were Katharine Rosser, John Nicoletti, Marjorie Renicker, Desiree Hastey and Tracy Bishop.</p> <p>Also present: Marysol Laguna, Interpreter, Hanna Interpreting Services LLC Michael Tucker, Attorney, Edwards, Stevens & Tucker LLP Jacqueline D. Hang, Attorney, Atkinson, Andelson, Loya, Ruud & Romo Zachary Pless, Director of Student Welfare & Attendance, Marysville Joint Unified School District Ellen N. Doty, Attorney, California Rural Legal Assistance, Inc. Erin Simonitch, Attorney, California Rural Legal Assistance, Inc.</p> <p>Vice President Bishop led the recital of the Pledge of Allegiance.</p>	QUORUM PRESENT
2. PUBLIC COMMENTS	There were no public comments.	
3. APPROVAL OF AGENDA	President Nicoletti directed Board members to the February 6, 2024 Agenda for their review and approval.	MOTION: To approve the February 6, 2024 Agenda as presented MOTION: Desiree Hastey SECOND: Marjorie Renicker Roll Call Vote: Katharine Rosser – Aye

		<p>John Nicoletti - Aye Desiree Hastey – Aye Tracy Bishop – Aye Marjorie Renicker - Aye MOTION APPROVED (5/0)</p>
<p>4. CONFIDENTIAL STUDENT MATTER – STUDENT EXPULSION APPEAL HEARING – EXP1-24</p>	<p>Prior to entering closed session, the parent’s legal counsel representatives announced that they have a potential conflict of interest with Board President John Nicoletti. Legal counsel for all parties discussed the potential conflict. After deliberation, President Nicoletti recused himself from the closed session expulsion hearing and left the meeting at 4:41pm.</p> <p>In the absence of the president, Vice President Tracy Bishop presided over the meeting.</p> <p>Vice President Bishop called a closed session expulsion appeal hearing to order at 4:42pm.</p> <p>Michael Tucker, Attorney, Edwards, Stevens & Tucker LLP, conducted the hearing proceedings as designee of the Board.</p> <p>Upon a motion by Trustee Rosser, duly seconded by Trustee Renicker, the board, by majority vote, rejected the Appellant’s Brief filed on February 1, 2024.</p> <p>Vice President Bishop adjourned the closed session expulsion appeal hearing at 7:11pm.</p> <p>Closed session board deliberations began at 7:16pm.</p> <p>Upon a motion by Trustee Hastey, duly seconded by Trustee Rosser, the Board unanimously (with four board members present) decided to deny the appeal (EXP1-24) and affirm the district’s decision to expel.</p>	<p>BOARD PRESIDENT JOHN NICOLETTI RECUSED HIMSELF AND LEFT THE MEETING: 4:41pm</p> <p>CLOSED SESSION HEARING CALLED TO ORDER: 4:42pm</p> <p>MOTION: To reject the Appellant’s Brief filed on February 1, 2024. MOTION: Katharine Rosser SECOND: Marjorie Renicker Roll Call Vote: Katharine Rosser – Aye Desiree Hastey – Aye Marjorie Renicker – Aye Tracy Bishop – Abstain MOTION APPROVED (3/1/0)</p> <p>CLOSED SESSION HEARING ADJOURNED: 7:11pm</p> <p>CLOSED SESSION BOARD DELIBERATIONS CALLED TO ORDER: 7:16pm</p> <p>MOTION: To deny the appeal (EXP1-24) and</p>

	Closed Session board deliberations adjourned at 8:08pm.	affirm the district’s decision to expel. MOTION: Desiree Hastey SECOND: Katharine Rosser Roll Call Vote: Katharine Rosser – Aye Desiree Hastey – Aye Marjorie Renicker – Aye Tracy Bishop – Aye MOTION APPROVED (4/0) CLOSED SESSION BOARD DELIBERATIONS ADJOURNED: 8:08pm
5. RECONVENE IN OPEN SESSION	The Board reconvened in open session at 8:09pm. Vice President Bishop publicly reported closed session actions, the votes thereon, and other disclosures related to the expulsion appeal hearing. The decision of the Yuba County Board of Education is final and binding upon Appellant and Respondent School Board.	OPEN SESSION RECONVENED: 8:09pm
6. ADJOURNMENT	There being no further business for discussion, the meeting adjourned at 8:10pm.	MOTION: To adjourn MOTION: Desiree Hastey SECOND: Marjorie Renicker MEETING ADJOURNED: 8:10pm (4/0)

Respectfully submitted,

Rob Gregor

Rob Gregor
Yuba County Superintendent of Schools

Recorded by:
Halee Pomeroy

Temporary County Certificates Issued
December 4, 2023 to February 13, 2024

<u>NAME</u>	<u>CREDENTIAL APPLIED FOR</u>	<u>PREV CRED</u>	<u>TCC EXPIRE</u>
Andrade Hernandez, Adriana	Short Term Staffing Permit - Soc Sci	Yes	7/31/2024
Benton Wolfgram, Kimberly	Special Education Bridge Autho - ESN	Yes	6/30/2024
Cariker, Dwight	Emergency 30-Day Substitute Permit	Yes	6/30/2024
Gross, Laeni	Short Term Staffing Permit - PE	Yes	7/31/2024
Hernandez, Celeste	Short Term Staffing Permit - General	Yes	6/30/2024
Meachim, MacKenzie	Short Term Staffing Permit - General	Yes	7/31/2024
Nelson, Freja	Single Subject - PE, Health Science	Yes	7/31/2024
Renish, Amber	Short Term Staffing Permit - MMSN	Yes	7/31/2024
Scott, Samuel	Short Term Staffing Permit - World Lang: ELD	Yes	6/30/2024



**YUBA COUNTY
OFFICE OF
EDUCATION**

**ANNUAL
FINANCIAL REPORT**

JUNE 30, 2023

YUBA COUNTY OFFICE OF EDUCATION

OF YUBA COUNTY

MARYSVILLE, CALIFORNIA

JUNE 30, 2023

GOVERNING BOARD

MEMBER	OFFICE	TERM EXPIRES
John Nicoletti	President (Area 2)	December 2024
Marjorie Renicker	Vice President (Area 3)	December 2024
Katharine Rosser	Trustee (Area 1)	December 2026
Desiree Hastey	Trustee (Area 4)	December 2024
Tracy Bishop	Trustee (Area 5)	December 2026

ADMINISTRATION

Rob Gregor	County Superintendent
Francisco Reveles, Ed.D. (resigned June 2023)	County Superintendent
Aaron Thornsberry, CPA (Inactive)	Chief Business Official

ORGANIZATION

The Yuba County Office of Education (COE) was established in 1852. The COE coordinates the educational programs among school districts within Yuba County. The COE also provides professional and financial assistance to school districts and has general responsibilities to support and monitor all schools in the county. The activities of the COE are governed by five trustees comprising the Yuba County Board of Education. Each trustee is elected by the residents of an area approximating the county supervisory districts.

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YUBA COUNTY OFFICE OF EDUCATION

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Yuba County Office of Education
Marysville, California

REPORT ON THE FINANCIAL STATEMENTS

Opinions

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Yuba County Office of Education, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof 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. 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 Yuba County Office of Education and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.³

Responsibilities of Management for the Financial Statements

Yuba County Office of Education's 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 Yuba County Office of Education's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 Yuba County Office of Education's internal control. Accordingly, no such opinion is expressed.⁵
- ❖ 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 Yuba County Office of Education's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension schedules, and other postemployment schedules on pages 5–17 and 67–72, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Yuba County Office of Education’s basic financial statements. The following schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements:

Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”) requires a Schedule of Expenditures of Federal Awards (“SEFA”).

2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting requires:

- ❖ LEA Organization Structure
- ❖ Schedule of ADA
- ❖ Schedule of Instructional Time
- ❖ Schedule of Financial Trends and Analysis
- ❖ Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
- ❖ Schedule of Charter Schools

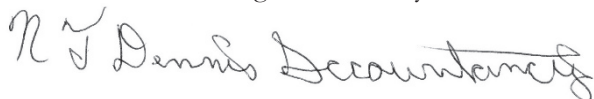
The above listed schedules are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the above mentioned schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Financial Report

Management is responsible for the other information in the Annual Financial Report. The other information comprises the Combining Statements of Non-Major Governmental Funds but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2024 on our consideration of Yuba County Office of Education’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Yuba County Office of Education’s internal control over financial reporting and compliance.



January 31, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

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

FINANCIAL HIGHLIGHTS

- ▶ Total net position of both governmental and business-type activities increased about 62%. There was a significant decrease in net pension liabilities and better operating performance.
- ▶ During the year, the Yuba County Office of Education's total revenues were \$55.2 million and expenses were \$49.8 million.
- ▶ The net cost of the Yuba County Office of Education's governmental activities programs increased \$0.1 million to \$6.4 million.
- ▶ The County School Services Fund (general fund) reported an increase in fund balance this year of \$3.9 million mostly increased from other state revenues and from local sources.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of four parts—*management’s discussion and analysis* (this section), the *basic financial statements*, *required supplementary information*, and *supplementary information*, which presents federal awards, state required schedules, and combining statements for nonmajor governmental funds. The basic financial statements include two kinds of statements that present different views of the COE:

Figure A-1
Required Components of Yuba County Office of Education’s Annual Financial Report

The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the COE’s *overall* financial status. The remaining statements are *fund financial statements* that focus on *individual parts* of the COE government, reporting the COE’s operations in *more detail* than the government-wide statements.

The *governmental funds* statements tell how *basic* services like regular and special education were financed in the *short term* as well as what remains for future spending.

Proprietary fund statements offer *short-* and *long-term* financial information about the activities the government operates *like businesses*.

Fiduciary fund statements provide information about the financial relationships—the warrant pass-through fund—in which the COE acts solely as a *custodian* for the benefit of others, to whom the resources in question belong.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the financial statements with a comparison of the COE’s budget for the year. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

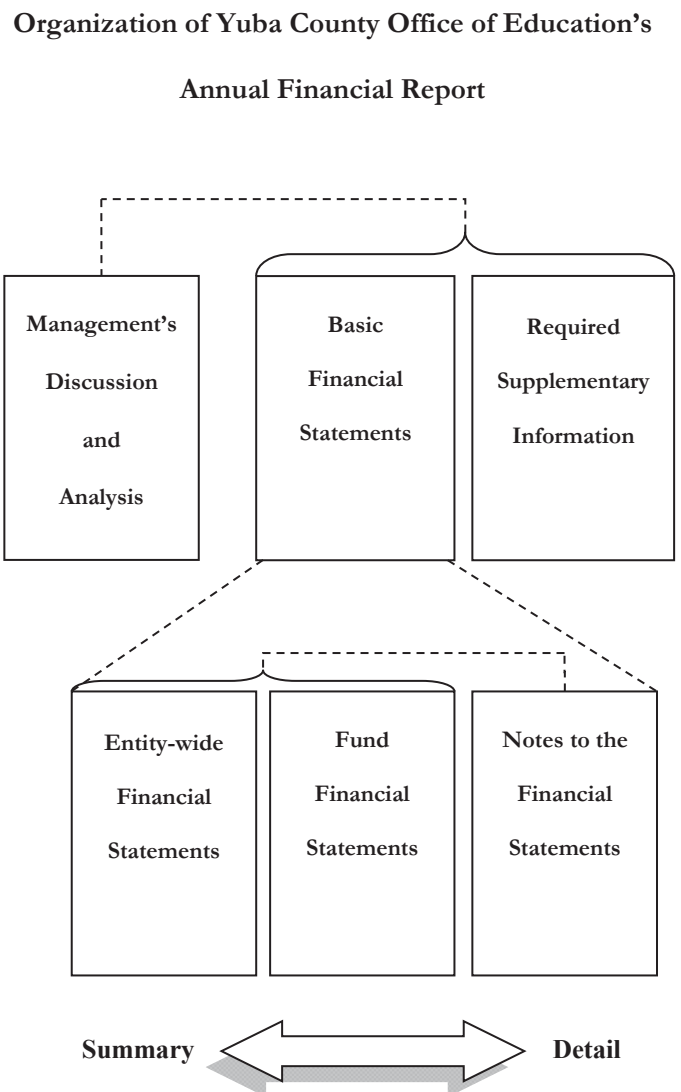


Figure A-2 summarizes the major features of the COE’s financial statements, including the portion of the COE’s activities they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis highlights the structure and contents of each of the statements.

Figure A-2
Major Features of Yuba County Office of Education’s Entity-wide and Fund Financial Statements

	Fund Statements			
	Government-wide Statements	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire COE government (except fiduciary funds) and the COE’s component units	The activities of the COE that are not proprietary or fiduciary	Activities the COE operates similar to private businesses: child care, and self-insurance	Instances in which the COE is the custodian for someone else’s resources, such as the warrant pass-through
Required financial statements	<ul style="list-style-type: none"> ➤ Statement of net position ➤ Statement of activities 	<ul style="list-style-type: none"> ➤ Balance sheet ➤ Statement of revenues, expenditures, and changes in fund balances 	<ul style="list-style-type: none"> ➤ Statement of net position Statement of revenues, expenses, and changes in net position Statement of cash flows 	<ul style="list-style-type: none"> ➤ Statement of fiduciary net position Statement of revenues, expenses, and changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the COE’s funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

Entity-wide Statements

The entity-wide statements report information about the COE as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the COE’s assets and liabilities. All of the current year’s revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
JUNE 30, 2023

The two entity-wide statements report the COE's *net position* and how they have changed. Net position—the difference between the COE's assets and liabilities—are one way to measure the COE's financial health or *position*.

- ❖ Over time, increases or decreases in the COE's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- ❖ To assess the overall health of the COE, you need to consider additional nonfinancial factors such as changes in the COE's property tax base and the condition of school buildings and other facilities. In the entity-wide financial statements, the COE's activities are divided into two categories:
 - *Governmental activities*—Most of the COE's basic services are included here, such as regular and special education, transportation, and administration. Property taxes and state formula aid finance most of these activities.
 - *Business-type activities*—The COE charges fees to help it cover the costs of certain services it provides. The COE's adult education programs and food services are included here.

Fund Financial Statements

The fund financial statements provide more detailed information about the COE's *funds*, focusing on its most significant or “major” funds—not the COE as a whole. Funds are accounting devices the COE uses to keep track of specific sources of funding and spending on particular programs:

- ❖ Some funds are required by State law and by bond covenants.
- ❖ The COE establishes other funds to control and manage money for particular purposes (like repaying its long-term debts) or to show that it is properly using certain revenues (like federal grants).

The COE has three kinds of funds:

- ❖ *Governmental funds*—Most of the COE's basic services are included in governmental funds, which generally focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at yearend that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the COE's programs. Because this information does not encompass the additional long-term focus of the entity-wide statements, we provide additional information with the governmental funds statements that explains the relationship (or differences) between them.
- ❖ *Proprietary funds*—Services for which the COE charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the entity-wide statements.
 - In fact, the COE's *enterprise funds* (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows.
 - We use *internal service funds* (the other kind of proprietary fund) to report activities that provide supplies and services for the COE's other programs and activities. The COE currently has one internal service fund—the OPEB Self-Insurance fund.
- ❖ *Fiduciary funds*—The COE is the trustee, or *fiduciary*, for assets that belong to others, such as the warrant pass-through. The COE is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. We exclude these activities from the entity-wide financial statements because the COE cannot use these assets to finance its operations.

YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
 JUNE 30, 2023

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

Due to the various liabilities (including pension) the COE reported a total deficit unrestricted net position of \$5.1 million. (See Table 1.)

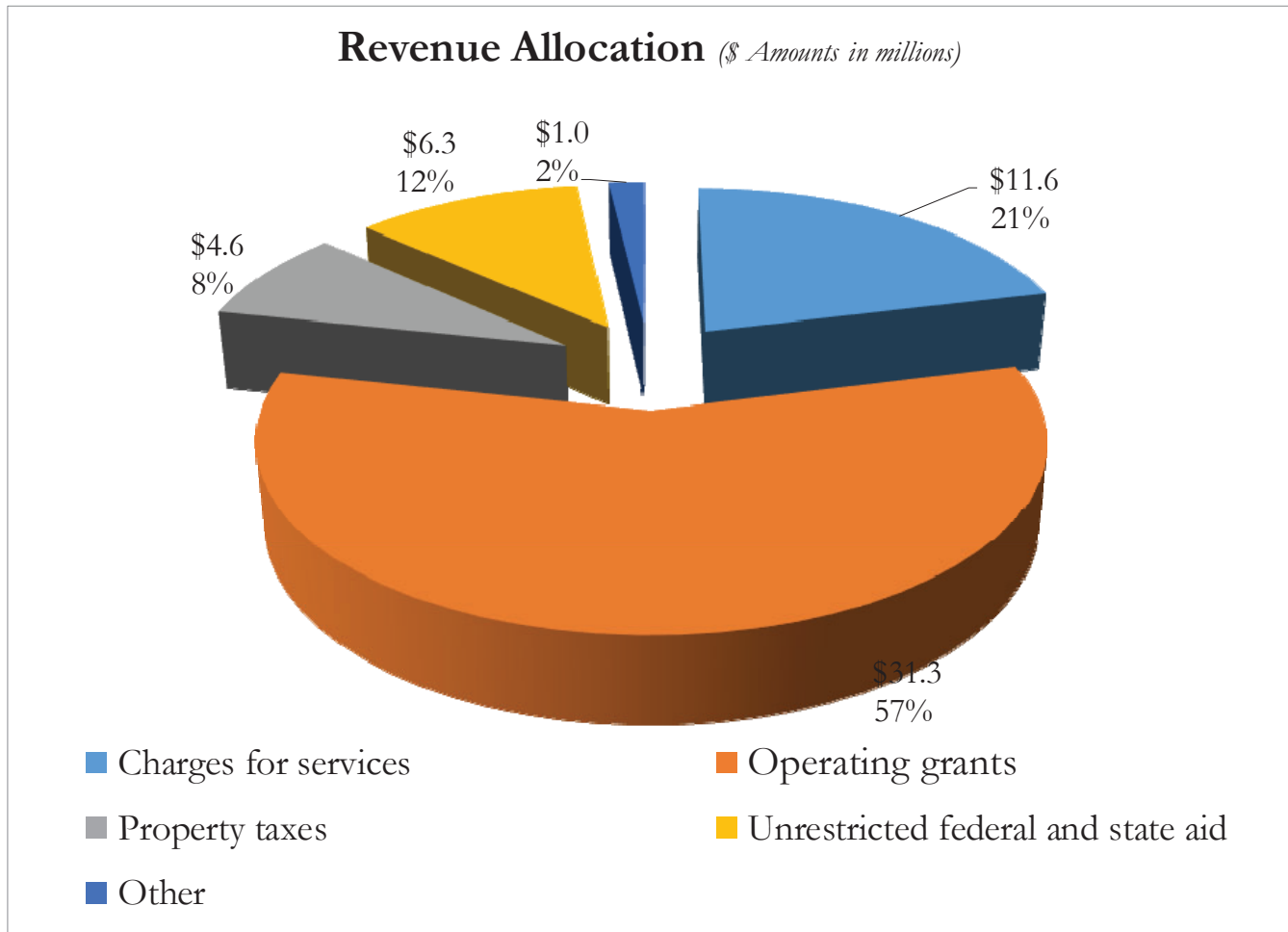
Table 1 - Net Position

	Governmental		Business-Type		Total		\$ Change	% Change
	Activities		Activities					
(\$ Amounts in millions)	2023	2022	2023	2022	2023	2022		
ASSETS								
Current assets	\$ 30.1	\$ 26.2	\$ -	\$ -	\$ 30.1	\$ 26.2	\$ 3.9	15%
Capital assets, net	11.9	12.1	1.2	1.2	13.1	13.3	(0.2)	-2%
Total Assets	42.0	38.3	1.2	1.2	43.2	39.5	3.7	9%
DEFERRED								
OUTFLOWS OF								
RESOURCES	6.2	3.8	-	-	6.2	3.8	2.4	63%
LIABILITIES								
Current liabilities	9.7	10.6	-	-	9.7	10.6	(0.9)	-8%
Non-current liabilities	24.1	16.2	-	-	24.1	16.2	7.9	49%
Total Liabilities	33.8	26.8	-	-	33.8	26.8	7.0	26%
DEFERRED INFLOW								
OF RESOURCES	1.2	7.6	-	-	1.2	7.6	(6.4)	-84%
NET POSITION								
Net investment in capital assets	11.7	11.7	1.2	1.2	12.9	12.9	-	0%
Restricted	6.6	3.3	-	-	6.6	3.3	3.3	100%
Unrestricted - (Deficit)	(5.1)	(7.3)	-	-	(5.1)	(7.3)	2.2	-30%
Total Net Position	\$ 13.2	\$ 7.7	\$ 1.2	\$ 1.2	\$ 14.4	\$ 8.9	\$ 5.5	62%

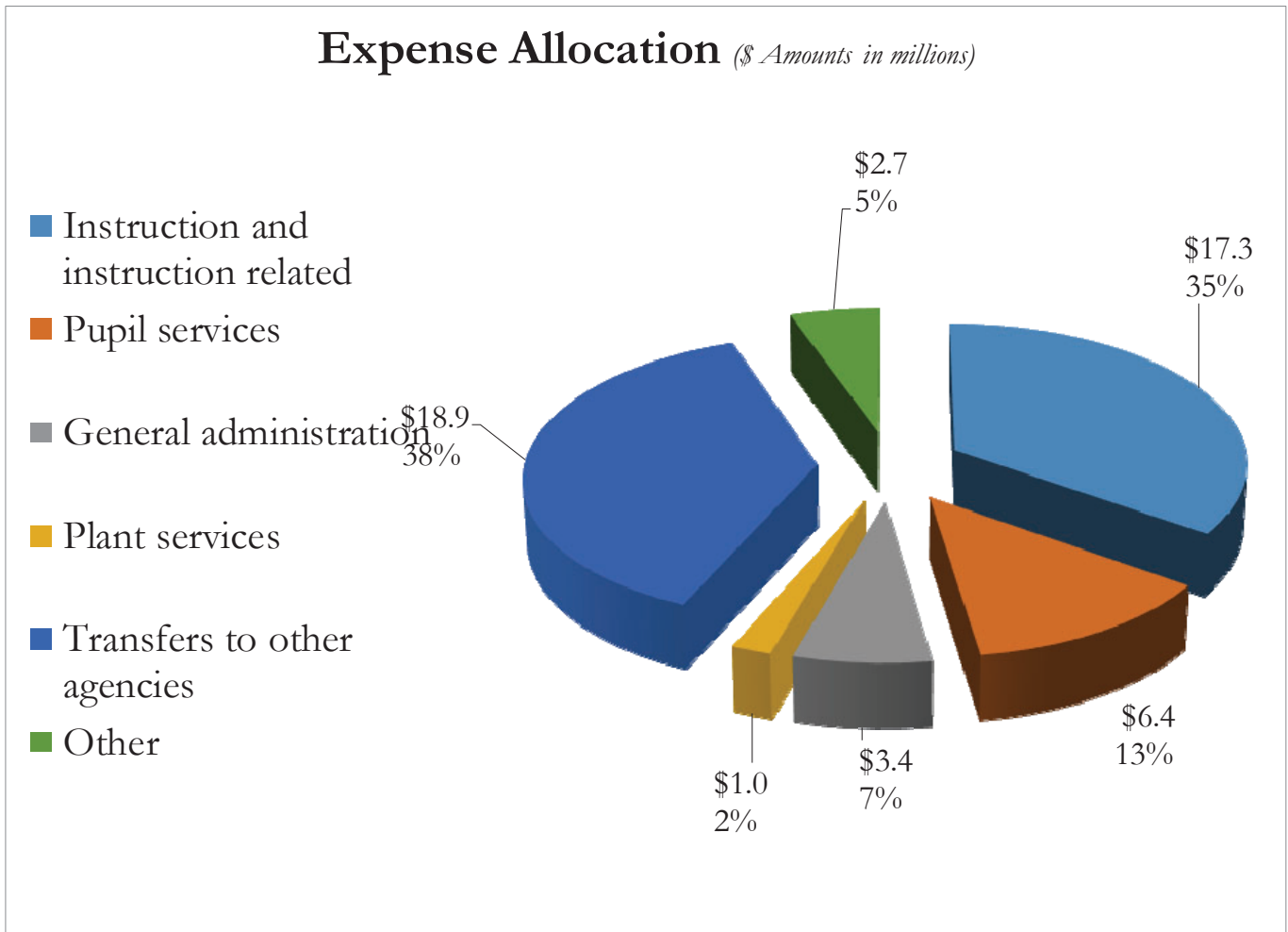
All of the components of net position are either restricted as to the purposes they can be used for or are invested in capital assets (buildings, equipment, and so on). Consequently, the *unrestricted* component of net position show a \$5.1 million deficit at the end of this year. This deficit does not mean that the COE does not have resources available to pay its bills next year. Rather, it is the result of having *long-term* commitments that are greater than currently available resources. Specifically, the COE did not include in past annual budgets the full amounts needed to finance future liabilities arising mainly from the various pension liabilities, as well as, the total booking of depreciation. The COE will include these amounts in future years’ budgets as they come due.

Changes in Net Position

The COE’s total governmental revenues increased by about twenty-four percent to \$55.2 million. (See Table 2.) Over half of the revenue comes from operating grants, and twelve percent comes from unrestricted state and federal aid (mostly LCFF state aid). (See Revenue Allocation.) Another twenty-one percent comes from fees charged for services, and most of the rest is other state and local sources.



The total cost of all governmental programs and services increased to \$49.7 million, (or twenty-one percent). The COE’s expenses cover a range of services, with the two largest parts being related to instruction (and related) and transfers to other agencies. (See Expense Allocation.)



YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
 JUNE 30, 2023

Table 2 and the narrative that follows consider the operations of governmental and business-type activities separately.

Table 2 - Changes in Net Position

	Governmental		Business-Type		Total		\$ Change	% Change
	Activities		Activities					
(\$ Amounts in millions)	2023	2022	2023	2022	2023	2022		
REVENUES								
Program revenues								
Charges for services	\$ 11.6	\$ 7.9	\$ -	\$ -	\$ 11.6	\$ 7.9	\$ 3.7	47%
Operating grants	31.3	25.7	-	-	31.3	25.7	5.6	22%
Capital grants and contributions	0.3	-	-	-	0.3	-	0.3	n/a
General revenues								
Property taxes	4.6	4.0	-	-	4.6	4.0	0.6	15%
Unrestricted federal and state aid	6.3	4.5	-	-	6.3	4.5	1.8	40%
Other	1.0	2.3	0.1	-	1.1	2.3	(1.2)	-50%
Total Revenues	55.1	44.4	0.1	-	55.2	44.4	10.8	24%
EXPENSES								
Instruction and instruction related	17.3	13.6	-	-	17.3	13.6	3.7	27%
Pupil services	6.4	4.8	-	-	6.4	4.8	1.6	33%
General administration	3.4	3.0	-	-	3.4	3.0	0.4	13%
Plant services	1.0	1.0	-	-	1.0	1.0	-	0%
Transfers to other agencies	18.9	16.1	-	-	18.9	16.1	2.8	17%
Depreciation	-	0.6	-	-	-	0.6	(0.6)	-100%
Other	2.7	2.0	0.1	0.1	2.8	2.1	0.7	33%
Total Expenses	49.7	41.1	0.1	0.1	49.8	41.2	8.6	21%
Excess/(Deficiency)	\$ 5.4	\$ 3.3	\$ 0.0	\$ (0.1)	\$ 5.4	\$ 3.2	\$ 2.2	70%

Governmental Activities. Revenues for the COE’s governmental activities increased, and total expenses also increased. Revenues increased due to increased Local Control Funding Formula and other grants from the State. In addition, revenues from leases and rentals, interagency services and special education services to districts increased. Expenses increased from \$41.1 million to \$49.7 million mostly because of salary and benefit increases, increased services required from one-time grants and increased inflation of supplies and services. Special education costs significantly increased due to contracting out services because of staffing shortages and increased services for students. Medi-Cal reimbursement funding increased, and a significant portion of that funding is transferred to the districts that participated in the Yuba County Medi-Cal Consortium.

Business-type Activities. Little change in activity in 2022-23 since this comes from activities related to renting out a former school site.

YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
 JUNE 30, 2023

Table 3 presents the cost of each of the COE’s four largest programs—instruction and instruction related, student services, plant services, and all others—as well as each program’s *net cost* (total cost less fees generated by the activities and intergovernmental aid). The net cost shows the financial burden that was placed on the COE by each of these functions.

- The cost of all *governmental* activities this year was \$49.6 million.
- Some of the cost was paid by:
 - Those who directly benefited from the programs (\$11.6 million),
 - Other governments that subsidized certain programs with grants and contributions (\$31.3 million).
 - State government that subsidized capital programs (\$0.3 million).
- The COE paid for the \$11.9 million “public benefit” portion with \$4.6 million in taxes, \$6.3 from unrestricted state aid, and the rest from other revenues such as interest, interagency revenue, and miscellaneous (\$0.1 million).

Table 3 - Net Cost of Governmental Activities

	Total Cost of Services		Net Cost of Services		\$ Change	% Change
	2023	2022	2023	2022		
<i>(\$ Amounts in millions)</i>						
Instruction	\$ 12.7	\$ 9.6	\$ 2.1	\$ 0.2	\$ 1.9	950%
Instruction related	4.5	4.0	2.4	1.4	1.0	71%
Student services	6.4	4.8	(1.7)	0.0	(1.7)	-3569%
Community services	2.3	1.5	(0.4)	0.1	(0.5)	-500%
Transfers between agencies	18.9	16.1	1.0	1.2	(0.2)	-17%
Other	4.8	4.9	3.0	3.4	(0.4)	-12%
Total	\$ 49.6	\$ 40.9	\$ 6.4	\$ 6.3	\$ 0.1	1%

YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
 JUNE 30, 2023

FINANCIAL ANALYSIS OF THE COE’S FUNDS

Fund Financial Statement

As the COE completed the year, its governmental funds reported a *combined* fund balance of almost \$17.1 million, increased over last year. Included in this year’s total change in fund balance, is an increase of \$4.8 million in the COE’s general fund. The primary reasons for the fund’s increase is from the increase in categorical revenues outpacing the increase in expenses for the year.

Table 4 - Funds' Performance

(\$ Amounts in millions)	Governmental Funds			
	2023	2022	\$ Change	% Change
REVENUES				
LCFF	\$ 10.7	\$ 8.4	\$ 2.3	27%
Categorical	28.6	24.8	3.8	15%
Local	15.9	11.5	4.4	38%
Total Revenues	55.2	44.7	10.5	23%
EXPENDITURES				
Certificated	6.2	5.8	0.4	7%
Classified	7.8	7.2	0.6	8%
Benefits	6.4	5.8	0.6	10%
Books and supplies	1.2	1.0	0.2	20%
Services and other operating	9.3	6.0	3.3	55%
Capital outlay	0.4	0.1	0.3	300%
Other outgo	19.3	16.5	2.8	17%
Total Expenditures	50.6	42.4	8.2	19%
NET CHANGE IN FUND BALANCE				
	\$ 4.8	\$ 2.3	\$ 2.5	-109%

YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
 JUNE 30, 2023

County School Services Fund Budgetary Highlights

Over the course of the year, the School Board revised the COE budget several times. These budget amendments fall into three categories:

- ❖ Amendments and supplemental appropriations approved in December (1st Interim) to reflect the actual beginning account balances (correcting the estimated amounts in the budget adopted in June 2022).
- ❖ Changes made in the 2nd Interim to account for the midyear hiring and other changes.
- ❖ Increases in appropriations to prevent budget overruns.

Table 5 - County School Services Fund and Budget Performance

	Activity			Budget		
	2023	2022	% Difference	Original Budget	Final Budget	% Difference
<i>(\$ Amounts in millions)</i>						
REVENUES						
LCFF	\$ 7.8	\$ 6.1	28%	\$ 7.3	\$ 7.5	4%
Categorical	8.8	7.0	26%	5.8	7.7	14%
Local	15.2	10.9	39%	11.7	15.2	0%
Total Revenues	31.8	24.0	33%	24.8	30.4	5%
EXPENDITURES						
Certificated	4.9	4.6	7%	5.0	5.0	-2%
Classified	7.1	6.4	11%	7.4	7.5	-5%
Benefits	5.5	4.9	12%	5.9	5.6	-2%
Supplies and services	8.8	5.7	54%	5.2	9.7	-9%
Other	1.5	1.0	50%	0.3	0.3	400%
Total Expenditures	27.8	22.6	23%	23.8	28.1	-1%
Net financing activities	(0.2)	(0.4)	-50%	(0.8)	(0.4)	-50%
NET CHANGE IN FUND BALANCE						
	\$ 3.8	\$ 1.0	280%	\$ 0.2	\$ 1.9	100%

YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
 JUNE 30, 2023

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The COE restated capital assets as mentioned previously.

At June 30, 2023, the COE had invested a total \$21.8 million in a broad range of capital assets, including construction in progress, buildings, building improvements, and equipment. (See Table 6.) There was a net decrease (including additions, deductions, and depreciation) of \$0.1 million over last year.

Table 6 - COE's Capital Assets

	Governmental		Business-Type		Total		\$ Change	% Change
	Activities		Activities					
<i>(\$ Amounts in millions)</i>	2023	2022	2023	2022	2023	2022		
CAPITAL ASSETS								
Land and const. in progress	\$ 0.8	\$ 0.8	\$ -	\$ -	\$ 0.8	\$ 0.8	\$ -	0%
Buildings and equipment	19.3	19.0	1.7	1.6	21.0	20.6	0.4	2%
Accumulated depreciation	(8.2)	(7.7)	(0.5)	(0.5)	(8.7)	(8.2)	(0.5)	6%
Total Capital Assets	\$ 11.9	\$ 12.1	\$ 1.2	\$ 1.1	\$ 13.1	\$ 13.2	\$ (0.1)	-1%

Long-Term Liabilities

Most activity on long-term liabilities is the pension liability. The COE also paid-down the lease purchase and adjusted the OPEB.

Table 7 - COE's Long Term Liabilities

	Governmental		Business-Type		Total		\$ Change	% Change
	Activities		Activities					
<i>(\$ Amounts in millions)</i>	2023	2022	2023	2022	2023	2022		
Net pension liability	\$ 20.8	\$ 13.0	\$ -	\$ -	\$ 20.8	\$ 13.0	\$ 7.8	60%
Net OPEB	2.9	2.8	-	-	2.9	2.8	0.1	4%
Compensated absences	0.2	0.2	-	-	0.2	0.2	-	0%
Leases payable	0.2	-	-	-	0.2	-	0.2	#DIV/0!
Lease/purchase agreement	-	0.4	-	-	-	0.4	(0.4)	-100%
Less current portion	-	(0.2)	-	-	-	(0.2)	0.2	-100%
Total Long-term Liabilities	\$ 24.1	\$ 16.2	\$ -	\$ -	\$ 24.1	\$ 16.2	\$ 7.9	49%

YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued JUNE 30, 2023

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

At the time of 2023-24 budget development, the COE was aware of several circumstances that could affect its future financial health.

- Large one-time increases in federal and state grants, that will likely not be sustainable.
- Aging facilities
- Increasing cost of employee retirement
- Waiting on state facility bond allocation.
- Transfer of special education programs to Districts.
- Rising pension costs

These indicators were taken into account when adopting the general fund budget for 2023-24. Amounts available for appropriation in the general fund budget are \$27.8 million, an increase of 23 percent over the final 2021 budget of \$22.6 million.

Budgeted expenditures are expected to increase in relation to revenue. An increase in wages for step & column adjustments averaging 5.28% was reached with the certificated union and averaging 8.25% for the classified union in 2023. The contribution for health insurance was increased by 11% for all employees participating in the health insurance plan. In addition, PERS and STRS retirement contributions are required from the two pension funds. The COE will increase program services from large increases of one-time grants received in 2020-21 through 2023-24.

CONTACTING THE COE'S FINANCIAL MANAGEMENT

The financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the COE's finances and to demonstrate the COE's accountability for money it receives. If you have any questions about this report, or need additional financial information, contact Aaron Thornsberry, Chief Business Official, 935 14th Street, Marysville, CA 95901 (530) 749-4900.

BASIC FINANCIAL STATEMENTS

YUBA COUNTY OFFICE OF EDUCATION

STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023

	Governmental Business-Type		Total
	Activities	Activities	
	<i>(\$ Amounts in thousands)</i>		
ASSETS			
Deposits and investments	\$ 16,721	\$ 9	\$ 16,730
Accrued receivables	13,336	-	13,336
Internal balances	1	(1)	-
Prepaid expenses	77	-	77
Capital assets, not depreciable	770	-	770
Capital assets, depreciable, net	11,137	1,165	12,302
Total Assets	42,042	1,173	43,215
DEFERRED OUTFLOWS OF RESOURCES	6,226	-	6,226
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 48,268	\$ 1,173	\$ 49,441
LIABILITIES			
Accrued liabilities	\$ 8,704	\$ 2	\$ 8,706
Unearned revenue	995	-	995
Long-term obligations, current portion	45	-	45
Long-term obligations, non-current	24,132	-	24,132
Total Liabilities	33,876	2	33,878
DEFERRED INFLOWS OF RESOURCES	1,214	-	1,214
NET POSITION			
Net investment in capital assets	11,699	1,165	12,864
Restricted for			
Capital projects	1,463	-	1,463
Educational programs	5,176	-	5,176
Unrestricted - (Deficit)	(5,160)	6	(5,154)
Total Net Position	13,178	1,171	14,349
TOTAL LIABILITIES, INFLOWS OF RESOURCES, AND NET POSITION	\$ 48,268	\$ 1,173	\$ 49,441

The accompanying notes are an integral part of these financial statements

YUBA COUNTY OFFICE OF EDUCATION

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Function/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants
(\$ Amounts in thousands)				
GOVERNMENTAL ACTIVITIES				
Instruction	\$ 12,737	\$ 3,049	\$ 7,271	\$ 302
Instruction-related services				
Instructional supervision and administration	3,683	566	1,309	-
School site administration	841	70	149	-
Pupil services				
Food services	45	7	14	-
All other pupil services	6,325	1,589	6,434	-
General administration				
Centralized data processing	664	-	-	-
All other general administration	2,712	298	1,156	-
Plant services	999	118	244	-
Ancillary services	2	-	-	-
Community services	2,337	1,236	1,487	-
Enterprise activities	324	-	-	-
Interest on long-term debt	17	-	-	-
Transfer to other agencies	18,906	4,681	13,258	-
Total Governmental Activities	49,592	11,614	31,322	302
BUSINESS-TYPE ACTIVITIES				
Enterprise activities	122	-	-	-
Total Entity	\$ 49,714	\$ 11,614	\$ 31,322	\$ 302
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				
Federal and state aid not restricted for specific purposes				
Interest and investment earnings/(loss)				
Interagency revenues				
Miscellaneous				
Subtotal, General Revenue				
Excess (Deficiency) of Revenues Over Expenses				
Before Transfers				
Internal transfers				
CHANGE IN NET POSITION				
Net Position - Beginning				
Net Position - Ending				

The accompanying notes are an integral part of these financial statements

**Net (Expenses), Revenues, and
Changes in Net Position**

Governmental Activities	Business-Type Activities	Total
\$ (2,115)		
(1,808)		
(622)		
(24)		
1,698		
(664)		
(1,258)		
(637)		
(2)		
386		
(324)		
(17)		
(967)		
<u>(6,354)</u>		
	\$ (122)	
<u>(6,354)</u>	<u>(122)</u>	<u>\$ (6,476)</u>
4,615	-	4,615
6,295	-	6,295
(260)	-	(260)
147	-	147
1,066	58	1,124
<u>11,863</u>	<u>58</u>	<u>11,921</u>
5,509	(64)	5,445
(31)	31	-
5,478	(33)	5,445
7,700	1,204	8,904
<u>\$ 13,178</u>	<u>\$ 1,171</u>	<u>\$ 14,349</u>

YUBA COUNTY OFFICE OF EDUCATION

GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2023

	County School Services Fund	Charter School Special Revenue Fund	Special Education Pass- Through Fund
ASSETS			
Deposits and investments	\$ 6,382,667	\$ 2,595,723	\$ 566,956
Accrued receivables	6,129,775	258,950	4,374,758
Due from other funds	603,646	24,675	58,637
Prepaid expenditures	76,845	-	-
Total Assets	\$ 13,192,933	\$ 2,879,348	\$ 5,000,351
LIABILITIES			
Accrued liabilities	\$ 2,809,684	\$ 505,002	\$ 4,597,165
Due to other funds	148,522	303,116	93,462
Unearned revenue	453,327	26,528	-
Total Liabilities	3,411,533	834,646	4,690,627
DEFERRED INFLOWS OF RESOURCES	-	-	-
FUND BALANCES			
Non-spendable	3,001	-	-
Spendable			
Restricted	4,253,445	701,525	210,000
Committed	-	-	-
Assigned	1,171,869	1,343,177	99,724
Unassigned	4,353,085	-	-
Total Fund Balances	9,781,400	2,044,702	309,724
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 13,192,933	\$ 2,879,348	\$ 5,000,351

The accompanying notes are an integral part of these financial statements

County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
\$ 2,150,385	\$ 3,196,626	\$ 14,892,357
1,843,295	720,376	13,327,154
15,481	78,495	780,934
-	-	76,845
<hr/>	<hr/>	<hr/>
\$ 4,009,161	\$ 3,995,497	\$ 29,077,290
<hr/>	<hr/>	<hr/>
\$ 521,299	\$ 271,276	\$ 8,704,426
-	239,080	784,180
498,881	16,351	995,087
<hr/>	<hr/>	<hr/>
1,020,180	526,707	10,483,693
1,526,143	-	1,526,143
<hr/>	<hr/>	<hr/>
-	-	3,001
1,462,838	11,044	6,638,852
-	2,090,952	2,090,952
-	1,366,794	3,981,564
-	-	4,353,085
<hr/>	<hr/>	<hr/>
1,462,838	3,468,790	17,067,454
<hr/>	<hr/>	<hr/>
\$ 4,009,161	\$ 3,995,497	\$ 29,077,290

YUBA COUNTY OFFICE OF EDUCATION

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
 JUNE 30, 2023

(\$ Amounts in thousands)

Total Fund Balance - Governmental Funds \$ 17,067

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

Capital assets:

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

	Capital assets	\$ 20,099	
	Accumulated depreciation	(8,192)	11,907

Deferred recognition of earned but unavailable revenues:

In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is:

1,786

YUBA COUNTY OFFICE OF EDUCATION

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION, Continued
 JUNE 30, 2023

(\$ Amounts in thousands)

Long-term obligations:

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

Net pension liability	\$	20,811	
Net OPEB obligation, Cal STRS		44	
Compensated absences		195	
Capital leases payable		208	(21,258)

Deferred outflows and inflows of resources relating to pensions:

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

Deferred outflows of resources		6,226	
Deferred inflows of resources		(1,474)	

Internal service funds:

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net position. net position for internal service funds are:

(1,076)

Total Net Position - Governmental Activities \$ 13,178

YUBA COUNTY OFFICE OF EDUCATION

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2023

	County School Services Fund	Charter School Special Revenue Fund	Special Education Pass- Through Fund
REVENUES			
Local Control Funding Formula ("LCFF") Sources	\$ 7,832,148	\$ 2,828,311	\$ -
Federal sources	3,555,395	90,329	4,420,055
Other State sources	5,220,209	862,268	13,169,450
Other local sources	15,249,057	(25,747)	2,484
Total Revenues	31,856,809	3,755,161	17,591,989
EXPENDITURES			
Current			
Instruction	11,125,087	2,015,603	-
Instruction-related services			
Instructional supervision and administration	3,451,860	306,929	-
School site administration	464,205	400,484	-
Pupil services			
Food services	36,597	8,559	-
All other pupil services	6,041,196	243,405	-
General administration			
Centralized data processing	646,136	-	-
All other general administration	2,550,172	30,716	-
Plant services	789,380	134,418	-
Ancillary services	2,401	-	-
Community services	1,032,847	-	-
Enterprise activities	318,072	-	-
Transfers to other agencies	1,270,522	5,119	17,589,508
Facilities acquisition and construction	51,100	-	-
Debt service			
Interest and other	3,589	-	-
Principal	16,732	-	-
Total Expenditures	27,799,896	3,145,233	17,589,508
Excess (Deficiency) of Revenues Over Expenditures	4,056,913	609,928	2,481
OTHER FINANCING SOURCES (USES)			
Transfers In	7,151	-	-
Other Sources	246,939	-	-
Transfers Out	(421,889)	-	-
Net Financing Sources (Uses)	(167,799)	-	-
NET CHANGE IN FUND BALANCE	3,889,114	609,928	2,481
Fund Balance - Beginning	5,892,286	1,434,774	307,243
Fund Balance - Ending	\$ 9,781,400	\$ 2,044,702	\$ 309,724

The accompanying notes are an integral part of these financial statements

County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
\$ -	\$ 60,000	\$ 10,720,459
-	278,031	8,343,810
301,635	662,229	20,215,791
(22,467)	705,441	15,908,768
<u>279,168</u>	<u>1,705,701</u>	<u>55,188,828</u>
-	75,297	13,215,987
-	73,241	3,832,030
-	-	864,689
-	-	45,156
-	-	6,284,601
-	-	646,136
-	96,027	2,676,915
49,331	19,429	992,558
-	-	2,401
-	1,308,966	2,341,813
-	-	318,072
-	40,519	18,905,668
-	-	51,100
-	8,155	11,744
-	382,660	399,392
<u>49,331</u>	<u>2,004,294</u>	<u>50,588,262</u>
229,837	(298,593)	4,600,566
-	390,816	397,967
-	-	246,939
-	(7,151)	(429,040)
<u>-</u>	<u>383,665</u>	<u>215,866</u>
229,837	85,072	4,816,432
<u>1,233,001</u>	<u>3,383,718</u>	<u>12,251,022</u>
<u>\$ 1,462,838</u>	<u>\$ 3,468,790</u>	<u>\$ 17,067,454</u>

YUBA COUNTY OFFICE OF EDUCATION

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

(\$ Amounts in thousands)

Net Change in Fund Balances - Governmental Funds \$ 4,816

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

Capital outlay:

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

Expenditures for capital outlay:	\$ 421	
Depreciation expense:	(552)	(131)

Debt service:

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

399

Debt proceeds:

In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:

(246)

Gain or loss from disposal of capital assets:

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

24

Earned but unavailable revenues:

In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the governmental-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is:

(70)

The accompanying notes are an integral part of these financial statements

YUBA COUNTY OFFICE OF EDUCATION

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES,
Continued
FOR THE YEAR ENDED JUNE 30, 2023

(\$ Amounts in thousands)

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: 3

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was: (43)

Pensions:

In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: 748

Cal STRS Postemployment benefits other than pensions ("OPEB"):

In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: 12

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding:

In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is: (9)

Internal Service Funds:

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: (25)

Change in net position of Governmental Activities \$ 5,478

The accompanying notes are an integral part of these financial statements

YUBA COUNTY OFFICE OF EDUCATION

PROPRIETARY FUNDS
STATEMENTS OF NET POSITION
JUNE 30, 2023

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>
	<u>Other</u>	<u>Self-Insurance</u>
ASSETS		
Current assets		
Deposits and investments	\$ 8,602	\$ 1,829,187
Accrued receivables	-	8,907
Due from other funds	-	4,326
Total current assets	8,602	1,842,420
Non-current assets, depreciable	1,165,000	-
TOTAL ASSETS	\$ 1,173,602	\$ 1,842,420
LIABILITIES		
Current liabilities		
Accrued liabilities	\$ 1,588	\$ -
Due to other funds	1,080	-
Non-current liabilities	-	2,918,000
Total Liabilities	2,668	2,918,000
NET POSITION		
Invested in capital assets	1,165,000	-
Unrestricted - (Deficit)	5,934	(1,075,580)
Total Net Position	1,170,934	(1,075,580)
TOTAL LIABILITIES AND NET POSITION	\$ 1,173,602	\$ 1,842,420

The accompanying notes are an integral part of these financial statements

YUBA COUNTY OFFICE OF EDUCATION

**PROPRIETARY FUNDS
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023**

	Business-Type Activities	Governmental Activities
	Enterprise Funds	Internal Service Funds
	Other	Self-Insurance
OPERATING REVENUE		
Fee revenue	\$ 58,117	\$ 209,530
OPERATING EXPENSE		
Supplies and materials	228	-
Professional services	88,961	216,033
Depreciation	33,000	-
Total operating expenses	122,189	216,033
OPERATING GAIN/(LOSS)	(64,072)	(6,503)
NON-OPERATING REVENUES		
Interest income	-	(18,799)
Other non-operating revenue		986
Transfers in	31,073	-
Total non-operating revenues	31,073	(17,813)
CHANGE IN NET POSITION	(32,999)	(24,316)
Net Position (Deficit) - Beginning	1,203,933	(1,051,264)
Net Position (Deficit) - Ending	\$ 1,170,934	\$ (1,075,580)

The accompanying notes are an integral part of these financial statements

YUBA COUNTY OFFICE OF EDUCATION

PROPRIETARY FUNDS
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023

	Business-Type Activities	Governmental Activities
	Enterprise Funds	Internal Service Funds
	Other	Self-Insurance
Cash flows from operating activities		
Cash receipts from customers/assessments	\$ 58,117	\$ 209,530
Cash payments for insurance	-	(69,033)
Cash payments to suppliers for goods and services	(89,974)	-
Net cash provided/(used) by operating activities	(31,857)	140,497
Cash flows from non-capital financing activities		
Other receipts	-	986
Interfund transfers in/(out)	40,459	(4,326)
Net cash provided by non-capital financing activities	40,459	(3,340)
Cash flows from investing activities		
Interest received/(decrease in cash in county valuation)	-	(24,664)
NET INCREASE/(DECREASE) IN CASH	8,602	112,493
CASH		
Beginning of year	-	1,716,694
End of year	\$ 8,602	\$ 1,829,187
Reconciliation of operating loss to cash used in operating activities		
Operating loss	\$ (64,072)	\$ (6,503)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Cash flows reported in other categories:		
Depreciation expense	33,000	-
Decrease in accounts payable	(785)	-
Increase in net OPEB	-	147,000
Net cash provided/(used) by operating activities	\$ (31,857)	\$ 140,497

The accompanying notes are an integral part of these financial statements

YUBA COUNTY OFFICE OF EDUCATION

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2023

	<u>Warrant/Pass- through Fund</u>
ASSETS	
Deposits and investments	\$ 2,018,649
Accrued receivables	218,235
<hr/>	
Total Assets	2,236,884
<hr/>	
NET POSITION	
Restricted for other governments	\$ 2,236,884
<hr/>	

The accompanying notes are an integral part of these financial statements

YUBA COUNTY OFFICE OF EDUCATION

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
JUNE 30, 2023

	<u>Warrant/Pass- through Fund</u>
ADDITIONS	
Funds collected for others	\$ 27,723,420
DELETIONS	
Investment losses	80,188
Funds distributed to others	30,699,214
Total Deletions	<u>30,779,402</u>
CHANGE IN NET POSITION	(3,055,982)
Net Position - Beginning	<u>5,292,866</u>
Net Position - Ending	<u>\$ 2,236,884</u>

The accompanying notes are an integral part of these financial statements

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1 - A. Financial Reporting Entity

The Yuba County Office of Education (“COE”), also known as a Local Educational Agency (“LEA”), is a public educational agency operating under the applicable laws and regulations of the State of California. It is governed by a five member County Board of Education (Board) elected by registered voters of the COE, which comprises an area in Yuba County. The COE was established in 1852 and serves students in pre K – 12 curriculum, ages 3 – 22.

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 COE consists of all funds, departments, and agencies that are not legally separate from the COE. For Yuba County Office of Education, this includes general operations and student related activities of the COE.

1 - B. Component Unit

Component units are legally separate organizations for which the COE is financially accountable. Component units may also include organizations that are fiscally dependent on the COE, in that the COE approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the COE is not financially accountable but the nature and significance of the organization's relationship with the COE is such that exclusion would cause the COE's financial statements to be misleading or incomplete. For financial reporting purposes, the component units have a financial and operational relationship which meets the reporting entity definition criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, The Financial Reporting Entity, and thus are included in the financial statements of the COE. The component units, although legally separate entities, are reported in the financial statements using the blended presentation method as if they were part of the COE's operations because the governing board of the component units is essentially the same as the governing board of the COE and because their purpose is to finance the construction of facilities to be used for the direct benefit of the COE.

The Yuba County Board of Education Financing Corporation (the “Corporation”) financial activity is presented in the financial statements as the Debt Service Fund. The Certificates of Participation issued by the Corporation are included as long-term liabilities in the entity-wide financial statements. Individually prepared financial statements are not prepared for the Corporation.

1 - C. Other Related Entities

Joint Powers Authority (JPA). The COE is associated with three JPAs. These organizations do not meet the criteria for inclusion as a component unit of the COE. Additional information is presented in Note 13 to the financial statements. These organizations are:

- ❖ Tri-County Schools Insurance Group(TCSIG)
- ❖ Schools Excess Liabilities Fund (SELF)

1 - D. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government (the COE) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

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

Fund Financial Statements. The fund financial statements provide information about the COE's funds, including its fiduciary funds. Separate statements for each fund category – *governmental*, *proprietary*, and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

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

Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting.

Fiduciary funds are used to account for assets held by the LEA in a trustee or custodial capacity for others that cannot be used to support the LEA's own programs.

Major Governmental Funds

County School Services Fund. The general fund for a county office of education is called the County School Service Fund (*Education Code* §1600). This is the chief operating fund for all LEAs. It is used to account for the ordinary operations of an LEA. All transactions except those accounted for in another fund are accounted for in this fund.

Charter Schools Special Revenue Fund. This fund may be used by authorizing LEAs to account separately for the activities of LEA-operated charter schools that would otherwise be reported in the authorizing LEA's general fund. If an LEA uses this fund for any of a charter school's operating activities, it should use this fund for all of the charter school's operating activities.

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

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued JUNE 30, 2023

County School Facilities Fund. This fund is established pursuant to *Education Code* §17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D) or the 2016 State School Facilities Fund (Proposition 51). The fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* §17070.10 et seq.).

Non-Major Governmental Funds

Special Revenue Funds are established 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 and that compose a substantial portion of the inflows of the fund. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund:

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

Deferred Maintenance Fund. This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (*Education Code* §17582).

Forest Reserve Fund (county offices). This 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* §2300; *Government Code* §29484).

Capital Project Funds. Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Special Reserve Fund for Capital Outlay Projects. This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (*Education Code* §42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to fund 21, 25, 30, 35, or 49. Other authorized resources that may be deposited to the Special Reserve Fund for Capital Outlay Projects (Fund 40) are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code* §17462) and rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code* §41003).

Debt Service Funds. Debt service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

Debt Service Fund. This fund is used for the accumulation of resources for and the retirement of principal and interest on general long-term debt.

Proprietary Funds

Enterprise Funds. Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund is accounted for on the accrual basis. Capital assets and long-term debt (including all long-term debt obligations such as vacation pay and capital leases) are recorded in the fund. All revenues and expenses (rather than expenditures) are recorded, regardless of when they are received or paid. Depreciation of capital assets is recorded.

Other Enterprise Fund. The COE accounts for child development preschool program using an enterprise fund, because it is financed through collection of fees for the services provided. The fund reports expenditures and revenues related to the child development center activities outside of the normal operation of the COE.

Internal Service Funds. Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. These funds are designed to be self-supporting with the intent of full recovery of costs, including some measure of the cost of capital assets, through user fees and charges.

Self-Insurance Fund. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code* §17566).

Fiduciary Funds

Trust and Custodial Funds. Trust and Custodial funds are used to account for assets held in a trustee or agent capacity for others that cannot be used to support the LEA's own programs. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

Warrant/Pass-Through Fund. This fund exists primarily to account separately for amounts collected from districts and their employees for federal taxes, state taxes, transfers to credit unions, and other contributions. It is also used to account for those receipts for transfer to agencies for which the LEA is acting simply as a "cash conduit."

1 - E. Basis of Accounting

Government-Wide, Proprietary, and Fiduciary Financial Statements. The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary, and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

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

Governmental Funds. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The COE considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after year-end. All other revenue items are considered to be measurable and available only when the COE receives cash. Revenue limits, property taxes, and grant awards are recorded the same as what is described for Government-Wide Statements. Expenditures generally are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, early retirement and postemployment healthcare benefits and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Eliminating Internal Activity. Transactions between funds that would be treated as revenues, expenditures, or expenses if they involve entities external to the COE are accounted for as revenues, expenditures, or expenses in the funds. At year-end, outstanding balances between funds are reported in the fund financial statements. Amounts reported in the funds as Due to or Due from Other Funds are eliminated in the governmental and business-type activities columns of the statement of net position, except for the net residual amounts due between governmental and business-type activities, which are presented as internal balances.

The COE eliminates its internal service activity in the statement of activities. This is accomplished by eliminating the revenues and expenses of the internal service funds against each other, and then distributing the residual amount among the various functions based upon the volume of activity they had during the year with each internal service fund. Any inter-fund services provided and used were not eliminated in the functional areas in which they were incurred.

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 on 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.

1 - F. Assets, Liabilities, and Net Position

Fair Value. The COE categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Acquisition Value. The price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, or the amount at which a liability could be liquidated with the counterparty at the acquisition date.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

Deposits and Investments. The cash balances of substantially all funds are pooled and invested by the county treasurer for the purpose of increasing earnings through investment activities. The pool’s investments are reported at fair value at June 30, 2023, based on market process. The individual funds’ portions of the pool’s fair value are presented as “Cash in County.” Earnings on the pooled funds are apportioned and paid or credited to the funds quarterly based on the average daily balance of each participating fund. The COE considers these balances to be cash on hand and demand deposits. In addition, because the Cash in County is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent. The COE considers the deposits and investments in proprietary funds to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Capital Assets. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at acquisition value. The COE maintains a capitalization threshold of \$30,000. The COE 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. Depreciation of capital assets is computed and recorded by the straight-line method over the following estimated useful life

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Buildings	50
Site Improvements	20
Equipment	5 – 20
Equipment	5 – 20
Vehicles	8

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

Compensated Absences. Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the accounts payable in the fund from which the employees who have accumulated leave are paid. The non-current portion of the liability is not reported.

Pensions. For purposes of measuring the net pension liabilities, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of both the CA State Teachers Retirement System (“STRS”) and CA Public Employee Retirement System Pension Plan (“PERS”) and additions to/deductions from the respective fiduciary net positions have been determined on the same basis as they are reported by STRS and PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Accrued Liabilities and Long-Term Obligations. All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

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

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

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued JUNE 30, 2023

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

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

Nonspendable – The portion of fund balance reflecting assets not in spendable form, either because they will never convert to cash (such as prepaid items) or must remain intact pursuant to legal or contractual requirements (such as the revolving account or principal of a permanent endowment).

Restricted – The portion of fund balance representing resources subject to legally enforceable constraints externally imposed either by resource providers (e.g., grantors or creditors) or by law through constitutional provisions or enabling legislation.

Committed – The portion of fund balance representing resources whose use is constrained by limitations self-imposed by the LEA through formal action of its highest level of decision-making authority. The constraints can be modified or removed only through the same process by which they were imposed. The action imposing the constraint must be made by the end of the reporting period. The actual amounts may be determined at a later date, prior to the issuance of the financial statements.

Assigned – The portion of fund balance representing resources that are intended to be used for specific purposes but for which the constraints do not meet the criteria to be reported as restricted or committed. Intent may be established either by the LEA's highest level of decision-making authority or by a designated body or official. Constraints giving rise to assigned fund balance may be imposed at any time before the financial statements are issued. The constraints may be modified or removed by a process less formal than is required to remove constraints that give rise to committed fund balance. In governmental fund types other than the general fund, this is the residual fund balance classification.

Unassigned – In the general fund, residual fund balance in excess of amounts reported in the nonspendable, restricted, committed, or assigned fund balance classifications and net of Reserve for Economic Uncertainties. In all governmental funds including the general fund, the excess of nonspendable, restricted, and committed fund balance over total fund balance (deficits). Assigned amounts must be reduced or eliminated if a deficit exists.

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

Net Position. Net Position represents the difference of assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net Position invested in capital assets, net of related debt 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 COE has related debt outstanding as of June 30, 2023. Net Position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the COE or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The COE first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The entity-wide financial statements report \$6.6 million of restricted net position.

1 - G. Revenue, Expenditures/Expenses

Revenues – Exchange and Non-Exchange Transactions. The LCFF and other state apportionments are government mandated non-exchange transactions and are recognized when all eligibility requirements have been met. When the annual calculation of the LCFF is made and the COE's actual tax receipts, as reported by the county auditor, is subtracted the result determines the annual state aid to which the LEA is entitled. If the difference between the calculated annual state aid and the state aid received on the second principal apportionment is positive a receivable is recorded, and if it is negative a payable is recorded.

The COE recognizes property tax revenues actually received as reported on California Department of Education (“CDE”)’s Principal Apportionment Data Collection Software, used by county offices of education and county auditors to report school district and county taxes. The COE makes no accrual for property taxes receivable as of June 30.

The COE receives grant awards that are "reimbursement type" or "expenditure driven." The eligibility requirements of these awards have not been met until the LEA has made the required expenditures of the grant within the time period specified by the grantor. Revenue is recognized in the period in which the qualifying expenditures are made. Cash received but unspent at the end of the fiscal period is booked as a liability, and revenue is reduced to the amount that has been expended.

The COE also receives funds for which they have fulfilled specific eligibility requirements or have provided a particular service. Once the LEAs have provided these services, they have earned the revenue provided. Any unspent money may be carried to the next year to be expended for the same restricted purposes. Revenue is recognized in the period that the service is provided, and any carryover becomes a part of the LEA's ending fund balance.

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

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

Expenses/Expenditures. On the accrual basis of accounting, expenses are recognized at the time 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, if measurable. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

Operating Revenues and Expenses. Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities. Operating expenses result from transactions directly associated with the fund’s principal services.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued
 JUNE 30, 2023

NOTE 2- DEPOSITS AND INVESTMENTS

2 - A. Summary of Deposits and Investments

	Governmental Activities	Business-Type Activities	Fiduciary Fund	Total
Cash on hand	\$ 5,000	\$ -	\$ -	\$ 5,000
Deposits in financial institutions	13,515	-	-	13,515
Cash in County	16,703,029	8,602	2,018,649	18,730,280
Total	\$ 16,721,544	\$ 8,602	\$ 2,018,649	\$ 18,748,795

2 - B. Policies and Practices

The COE 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; the Yuba County Investment Pool.

Investment in County Treasury – The COE is considered to be an involuntary participant in an external investment pool as the COE is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The fair value of the COE's investment in the pool is reported in the accounting financial statements at amounts based upon the COE'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.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

2 - C. General Authorizations

Allowable investment instruments per Government Code §§ 16340, 16429.1, 53601, 53601.8, 53635, 53635.2, 53635.8, and 53638.

INVESTMENT TYPE	MAXIMUM MATURITY	MAXIMUM SPECIFIED % OF PORTFOLIO	MINIMUM QUALITY REQUIREMENTS
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State Obligations— CA And Others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
U.S Agency Obligations	5 years	None	None
Bankers' Acceptances	180 days	40%	None
Commercial Paper— Pooled Funds	270 days	40% of the agency's money	Highest letter and number rating by an NRSROH
Commercial Paper— Non-Pooled Funds	270 days	25% of the agency's money	Highest letter and number rating by an NRSROH
Negotiable Certificates of Deposit	5 years	30%	None
Non-negotiable Certificates of Deposit	5 years	None	None
Placement Service Deposits	5 years	30%	None
Placement Service Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements and Securities Lending Agreements	92 days	20% of the base value of the portfolio	None
Medium-Term Notes	5 years	30%	"A" rating category or its equivalent or better
Mutual Funds And Money Market Mutual Funds	N/A	20%	Multiple
Collateralized Bank Deposits	5 years	None	None
Mortgage Pass—Through Securities	5 years	20%	"AA" rating category or its equivalent or better R
County Pooled Investment Funds	N/A	None	None
Joint Powers Authority Pool	N/A	None	Multiple
Local Agency Investment Fund (LAIF)	N/A	None	None
Voluntary Investment Program Fund	N/A	None	None
Supranational Obligations	5 years	30%	"AA" rating category or its equivalent or better

2 - D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The COE manages its exposure to interest rate risk by investing in the county pool. See "Specific Identification" for various maturities of the COE's investments.

2 - E. 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 underlying investments owned by the COE are listed in "Specific Identification."

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued
 JUNE 30, 2023

2 - F. Specific Identification

Information about the sensitivity of the fair values of the COE's investments to market interest rate fluctuation is provided by the following schedule that shows the distribution of the COE's investments by maturity:

<u>Investment Type:</u>	<u>S & P Rating</u>	<u>Maturity (Days)</u>	<u>Level</u>	<u>Fair Value</u>
Cash in county	A - AA+	214	2	\$ 18,730,280

Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the COE's deposits may not be returned to it. The COE 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 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2023, the COE's bank balance of \$14,611 was insured by FDIC.

NOTE 3 – ACCRUED RECEIVABLES/NOTE RECEIVABLE

3 - A. Accrued Receivables

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

	<u>County School Services Fund</u>	<u>Charter School Special Revenue Fund</u>	<u>Special Education Pass-Through Fund</u>	<u>County School Facilities Fund</u>	<u>Non-Major Govt. Funds</u>	<u>Self-Insurance</u>	<u>Total Govt. Activities</u>	<u>Warrant / Pass-through Fund</u>
Federal Government								
Categorical aid	\$ 1,094,611	\$ 72,753	\$ 4,216,172	\$ -	\$ 135,477	\$ -	\$ 5,519,013	\$ -
State Government								
Categorical aid	3,071,409	67,367	152,653	-	161,347	-	3,452,776	-
School bond facilities	-	-	-	1,832,672	-	-	1,832,672	-
Other Government								
Medi-Cal	1,263,376	-	-	-	-	-	1,263,376	-
WIA/WIAO	621,940	-	-	-	-	-	621,940	-
Interest	16,061	-	5,933	10,623	14,392	8,907	55,916	8,874
Other Local Sources	62,378	118,830	-	-	409,160	-	590,368	209,361
Total	\$ 6,129,775	\$ 258,950	\$ 4,374,758	\$ 1,843,295	\$ 720,376	\$ 8,907	\$13,336,061	\$ 218,235

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued
 JUNE 30, 2023

NOTE 4 – CAPITAL ASSETS

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

<i>(\$ Amounts in thousands)</i>	Balance July 01, 2022	Additions	Deductions	Balance June 30, 2023
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 770	\$ -	\$ -	\$ 770
Construction in progress	6	-	6	-
Non-Depreciable Capital Assets	\$ 776	\$ -	\$ 6	\$ 770
Capital assets being depreciated				
Land improvements	\$ 2,065	\$ -	\$ -	\$ 2,065
Buildings & improvements	16,261	51	-	16,312
Furniture & equipment	705	370	123	952
Total Capital Assets Being Depreciated	19,031	421	123	19,329
Less Accumulated Depreciation				
Land improvements	342	102	-	444
Buildings & improvements	6,866	388	-	7,254
Furniture & equipment	538	62	106	494
Total Accumulated Depreciation	7,746	552	106	8,192
Depreciable Capital Assets, net	\$ 11,285	\$ (131)	\$ 17	\$ 11,137
Total Capital Assets, net	\$ 12,061	\$ (131)	\$ 23	\$ 11,907

Depreciation expense:	<i>(\$ Amounts in thousands)</i>
Instruction	\$ 231
Instructional services and administration	73
School site administration	11
All other pupil services	121
Centralized data processing	14
All other general administration	63
Plant services	15
Community services	24
Total Depreciation	\$ 552

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued
 JUNE 30, 2023

(\$ Amounts in thousands)	Balance July 01, 2022	Additions	Deductions	Balance June 30, 2023
Business-Type Activities				
Capital assets being depreciated				
Buildings & improvements	\$ 1,664	\$ -	\$ -	\$ 1,664
Less Accumulated Depreciation				
Buildings & improvements	466	33	-	499
Depreciable Capital Assets, net	\$ 1,198	\$ (33)	\$ -	\$ 1,165

NOTE 5 – INTERFUND TRANSACTIONS

5 - A. Interfund Receivables/Payables (Due From/Due To)

Due To Other Funds	Due From Other Funds							Total
	County School Services Fund	Charter School Fund	Special Education Pass-Through	County School Facilities Fund	Non-Major Govt. Funds	Self-Insurance		
County School Services Fund	\$ -	\$ 24,675	\$ 25,545	\$ 15,481	\$ 78,495	\$ 4,326	\$ 148,522	
Charter Schools								
Special Revenue Fund	270,024	-	33,092	-	-	-	303,116	
Special Education								
Pass-Through Fund	93,462	-	-	-	-	-	93,462	
Non-Major Funds	239,080	-	-	-	-	-	239,080	
Other Enterprise Fund	1,080	-	-	-	-	-	1,080	
Total Due From Other Funds	\$ 603,646	\$ 24,675	\$ 58,637	\$ 15,481	\$ 78,495	\$ 4,326	\$ 785,260	

The County School Services Fund owes the Charter Fund for Federal Grant Apportionments	\$ 24,675
The County School Services Fund owes the Special Education Pass Through Fund for special education revenues	25,545
The County School Services Fund owes the Deferred Maintenance Fund for deferred maintenance	60,000
The County School Services Fund owes the Child Development Fund for a Federal Preschool Grant Apportionment	18,495
The County School Services Fund owes the Self Insurance Fund for OPEB Contributions	4,326
The Enterprise Fund owes the County School Services Fund for Maintenance Costs	15,481
The Charter Fund owes the County School Services Fund for admin fees, maintenance costs and indirect costs	270,024
The Charter Fund owes the Special Education Pass Through Fund for overpaid apportionments	33,092
The Special Education Pass Through Fund owes the County School Services Fund for Special Education Apport.	93,462
The Adult Education Fund owes the County School Services Fund for its suport costs	18,893
The Child Development Fund owes the County School Services Fund for Indirect Costs and operating costs	44,343
The Child Development Fund owes County School Services Fund for negative cash payback	175,844
The Enterprise Fund owes the County School Services Fund for negative cash payback	1,080
Total	\$ 785,260

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued
 JUNE 30, 2023

5 - B. Operating Transfers

Transfer To Other Funds	Interfund Transfers In			
	County School Services Fund	Non-Major Govt. Funds	Other Enterprise Fund	Total
County School Services Fund	\$ -	\$ 390,816	\$ 31,073	\$ 421,889
Non-Major Funds	7,151	-	-	7,151
Total Interfund Transfers Out	\$ 7,151	\$ 390,816	\$ 31,073	\$ 429,040

The County School Services Fund transferred to the Debt Service Fund for the lease-purchase payment in the amount of	\$ 390,816
The County School Services Fund transferred to the Other Enterprise Fund for program support in the amount of	31,073
The Forest Reserve Fund transferred to the County School Services Fund federal timber yield funds in the amount of	7,151
Total	\$ 429,040

NOTE 6- ACCRUED LIABILITIES

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

	County School Services Fund	Charter School Fund	Special Education Pass-Through Fund	County School Facilities Fund	Non-Major Govt. Funds	Total Govt. Activities	Other Enterprise Fund
Payroll and related	\$ 541,326	\$ 15,558	\$ -	\$ -	\$ -	\$ 556,884	\$ -
Current compensated absence balance	25,308	3,910	-	-	2,027	31,245	-
LCFF	167,809	427,591	-	-	-	595,400	-
Vendors payable	630,081	6,920	-	175	269,249	906,425	1,588
Due to districts, charters, and pass-throughs	1,385,640	-	4,597,165	-	-	5,982,805	-
Grant recovery	59,520	51,023	-	521,124	-	631,667	-
Total	\$ 2,809,684	\$ 505,002	\$ 4,597,165	\$ 521,299	\$ 271,276	\$ 8,704,426	\$ 1,588

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued
 JUNE 30, 2023

NOTE 7 – UNEARNED REVENUE

The COE periodically will receive grant money prior to making expenditures for that grant. The source of that grant money is listed below by fund. The unearned revenue totals at June 30, 2023, consist of the following:

	County School Services Fund	Charter School Fund	County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Activities
Federal sources	\$ 229,742	\$ -	\$ -	\$ -	\$ 229,742
State categorical sources	178,066	26,528	498,881	7,578	711,053
Local deferrals	45,519	-	-	8,773	54,292
Total	\$ 453,327	\$ 26,528	\$ 498,881	\$ 16,351	\$ 995,087

NOTE 8 – LONG-TERM OBLIGATIONS

8 - A. Long-Term Obligations Summary

	Balance			Balance	Balance Due
(\$ Amounts in thousands)	July 01, 2022	Additions	Deductions	June 30, 2023	In One Year
Governmental Activities					
Lease-purchase agreement	\$ 382	\$ -	\$ 382	\$ -	\$ -
Net pension liabilities ("NPL")					
Cal STRS	4,216	2,047	-	6,263	-
Cal PERS	8,774	5,774	-	14,548	-
Total NPL	12,990	7,821	-	20,811	-
Compensated absences	152	43	-	195	-
Net OPEB obligations	2,827	147	11	2,963	-
Lease payable	25	246	63	208	45
Total	\$ 16,376	\$ 8,257	\$ 456	\$ 24,177	\$ 45

8 - B. Pension Liabilities

The COE's pension activities between the COE and the retirement systems for the year ended June 30, 2023, resulted in a total net pension obligation for the COE of \$20,811,000 for governmental activities. See Note 10 for additional information regarding the pension plans and activities.

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8 - C. Other Post-Employment Benefits (“OPEB”)

The COE is responsible for two OPEB plans, one the COE offered and one due to GASB No. 75, offered by Cal STRS. As of June 30, 2023, the following were the OPEB liabilities:

<i>(Amounts in thousands)</i>	Cal STRS	COE	Total
District's net OPEB liability	\$ 45	\$ 2,918	\$ 2,963

See Note 11 for additional information regarding the pension plans and activities.

8 - D. Compensated Absences

The long-term portion of accumulated unpaid employee vacation for the COE at June 30, 2023, amounted to \$195,000 in governmental activities. The short-term portion is listed in accrued liabilities, see Note 6.

8 - E. Lease Payable

The COE leases cars with a historical cost and accumulated depreciation of \$190,000 and \$158,000, respectively, under capital lease arrangements. Future lease payments at June 30, 2023, are as follows:

<i>(\$ Amounts in thousands)</i>	Vehicles		Copier		Total
	Principal	Interest	Principal	Interest	
Year Ending June 30,					
2024	\$ 16	\$ 4	\$ 29	\$ 6	\$ 55
2025	11	1	30	4	46
2026	11	1	32	3	47
2027	12	0	33	2	47
2028	9	0	25	0	35
Total payments	\$ 59	\$ 6	\$ 149	\$ 15	\$ 230

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NOTES TO FINANCIAL STATEMENTS, Continued
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NOTE 9 – FUND BALANCES

Fund balances are composed of the following elements:

	County School Services Fund	Charter School Fund	Special Education Pass- Through Fund	County School Facilities Fund	Non-Major Govt. Funds	Total Govt. Funds
Non-spendable						
Reserve for revolving cash	\$ 3,001	\$ -	\$ -	\$ -	\$ -	\$ 3,001
Spendable						
Restricted						
Educational programs						
Federal	86,575	-	-	-	-	86,575
State	3,162,364	701,525	210,000	1,462,838	-	5,536,727
Local	993,992	-	-	-	11,044	1,005,036
ASB	10,514	-	-	-	-	10,514
Total Restricted	4,253,445	701,525	210,000	1,462,838	11,044	6,638,852
Committed						
Deferred maintenance	-	-	-	-	2,090,952	2,090,952
Assigned						
Maintenance and repair	-	-	-	-	1,048,385	1,048,385
Facilities/LCAP/Sites	782,118	-	-	-	-	782,118
Construction	-	-	-	-	131,660	131,660
Technology	156,000	-	-	-	-	156,000
Lottery	233,751	166,255	-	-	-	400,006
Program designation	-	1,176,922	99,724	-	186,749	1,463,395
Total Assigned	1,171,869	1,343,177	99,724	-	1,366,794	3,981,564
Unassigned	4,353,085	-	-	-	-	4,353,085
Total	\$ 9,781,400	\$ 2,044,702	\$ 309,724	\$ 1,462,838	\$ 3,468,790	\$17,067,454

The COE is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The COE’s Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than one month payroll of general fund operating expenditures and 5 percent of County School Services Fund expenditures and other financing uses.

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS

10 - A. California State Teachers’ Retirement System (“CalSTRS”)

Plan Description. CalSTRS administers a hybrid retirement system consisting of a defined benefit plan, two defined contribution plans, a postemployment benefit plan, and a fund used to account for ancillary activities associated with various deferred compensation plans and programs:

- ❖ State Teachers’ Retirement Plan (“STRP”)
- ❖ CalSTRS Pension 2
 - 403(b) plan
 - 457(b) plan
- ❖ Medicare Premium Payment (“MPP”) Program
- ❖ Teachers’ Deferred Compensation Fund (“TDCF”)

CalSTRS provides pension benefits, including disability and survivor benefits, to California full-time and part-time public school teachers from pre-kindergarten through community college and certain other employees of the public school system. The Teachers’ Retirement Law (California *Education Code* § 22000 et seq.), as enacted and amended by the California Legislature, established these plans and CalSTRS as the administrator. The terms of the plans may be amended through legislation.

The STRP is a multiple employer, cost-sharing defined benefit plan comprised of four programs: Defined Benefit (“DB”) Program, Defined Benefit Supplement (“DBS”) Program, Cash Balance Benefit (“CBB”) 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. CalSTRS issues a publicly available financial report that can be obtained at <https://www.calstrs.com/comprehensive-annual-financial-report>.

Benefits Provided. The STRP DB Program has two benefit formulas:

- ❖ CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS
- ❖ CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS

The 2% refers to the percentage of your final compensation that you’ll receive as a retirement benefit for every year of service credit, also known as the age factor. Other differences between the two benefit structures are final compensation, age factors, normal retirement age, creditable compensation cap and contribution rate. In addition, 2% at 62 members aren’t eligible for benefit enhancements, the Reduced Benefit Election or the CalSTRS Replacement Benefits Program.

Member’s Contribution Rates:

Effective Date	2% at 60 Members	2 % at 62 Members
July 1, 2016	10.25%	10.205%

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Employer’s Contribution Rates:

Effective date	Base rate	Supplemental rate per CalSTRS Funding Plan	Rate adjustment per special legislation	Total rate
July 1, 2022 –				
June 30, 2046	8.250%	10.850%	N/A	19.100%
July 1, 2046	8.250%	¹	N/A	¹

¹ The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.25% and no lower than 8.25%.

State’s Contribution Rates:

Effective date	Base rate	Supplemental rate per CalSTRS Funding Plan	SBMA funding ¹	Total
July 1, 2022	2.017%	6.311%	2.500%	10.828%
July 1, 2023 –				
June 30, 2046	2.017%	²	2.500%	²
July 1, 2046	2.017%	³	2.500%	³

¹ The SBMA contribution rate excludes the \$72 million that is reduced from the required contribution in accordance with Education Code §22954.

² The board has limited authority to adjust state contribution rates annually through June 2046 in order to eliminate the remaining unfunded actuarial obligation. The board cannot increase the rate by more than 0.5% in a fiscal year, and if there is no unfunded actuarial obligation, supplemental contribution rate imposed would be reduced to 0%.

³ From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining unfunded actuarial obligation.

STRP Contributions for DBS Program. For creditable service performed by DB Program members in excess of one year of service credit within one fiscal year, member contributions of either 8% (CalSTRS 2% at 60 members) or 9% (CalSTRS 2% at 62 members) and employer contributions of 8% are credited to the members’ nominal DBS Program accounts (up to any applicable compensation cap). For CalSTRS 2% at 60 members only, member contributions of 8% and employer contributions of 8% for compensation as a result of limited-term payments or compensation determined to have been paid to enhance their DB Program benefits are also credited to DBS Program accounts.

STRP Contributions for CBB Program. Employers contribute 4.0% of applicable CBB Program participant salaries. Additionally, employers may enter into a collective bargaining agreement to pay different rates if certain minimum conditions are met.

Contributions to the pension plan from the District was \$1,024,967 for the year ended June 30, 2023.

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

At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District 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 District were as follows:

<i>(\$ Amounts in thousands)</i>		
District's proportionate share of the net pension liability	\$	6,263
State's proportionate share of the net pension liability associated with the District		2,096
Total	\$	8,359

The total pension liability for the 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. At June 30, 2023, the District's proportion was as follows:

	<u>Jun. 30, 2022</u>	<u>Jun. 30, 2021</u>	<u>Difference</u>
Net Pension Liability Allocation Basis	0.0000902	0.0000927	-0.0000025

For the year ended June 30, 2023, the COE recognized pension expense of \$199,000 and revenue of \$503,000 for support provided by the State. At June 30, 2023, the COE reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>
<i>(\$ Amounts in thousands)</i>			
Differences between expected and actual experience	\$ -	\$	465
Changes of assumptions	311		-
Net difference between projected and actual earnings on pension plan investments	-		306
Changes in proportion and differences between District contributions and proportionate share of contributions	-		407
District contributions subsequent to the measurement date	1,025		-
Total	\$ 1,336	\$	1,178

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NOTES TO FINANCIAL STATEMENTS, Continued
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Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	<i>(\$ Amounts in thousands)</i>	
2024	\$	1,296
2025		14
2026		13
2027		13
2028		-
2029		-
Total	\$	1,336

Actuarial Assumptions and Discount Rate Information

Actuarial Assumptions. Significant actuarial methods and assumptions used in the financial reporting actuarial valuation to determine the total pension liability as of June 30, 2022, include:

Valuation Date	June 30, 2021
Experience Study	July 1, 2015 – June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return ³	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2% simple for DB (annually) Maintain 85% purchasing power level for DB Not applicable for DBS/CBB

¹ Net of investment expenses, but gross of administrative expenses.

Discount Rate. The discount rate used to measure the total pension liability was 7.10%, which was unchanged from prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers are made at statutory contribution rates in accordance with the rate increases as disclosed previously. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expenses occur midyear. Based on those 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 the total pension liability.

The long-term investment rate of return assumption 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 investment staff and investment consultants as inputs to the process.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued
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The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS’ independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2022, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Rate of Return ¹
Public Equity	42.0%	4.8%
Real Estate	15.0%	3.6%
Private Equity	13.0%	6.3%
Fixed Income	12.0%	1.3%
Risk Mitigating Strategies	10.0%	1.8%
Inflation Sensitive	6.0%	3.3%
Cash/Liquidity	2.0%	(0.4%)

¹ 20-years average

Sensitivity of the COE’s proportionate share of the net pension liability to changes in the discount rate. Presented below is the net pension liability of employer using the current discount rate of 7.10%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	1% Decrease	Current Discount	1% Increase
	(6.10%)	Rate (7.10%)	(8.10%)
District’s proportionate share of the net pension liability	\$ 10,640	\$ 6,263	\$ 2,632

(\$ Amounts in thousands)

Pension plan fiduciary net position. Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS financial report. The components of the net pension liability (NPL) of the STRP for participating employers and the state (nonemployer contributing entity), are as follows *(\$ in millions)*:

Total Pension Liability	\$ 369,542
Less: STRP Fiduciary Net Position	300,056
NPL of Employers and the State of California	\$ 69,486
STRP Fiduciary Net Position as a % of the Total Pension Liability	81.2%

10 - B. Public Employees’ Retirement System (“CalPERS”)

Plan Description. The Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan or PERF B) is administered by the California Public Employees’ Retirement System (CalPERS or the System). Plan membership consists of nonteaching and noncertified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California. The Plan excludes school safety members who participate either in the agent multiple-employer defined benefit pension plan or the public agency cost-sharing multiple-employer defined benefit pension plan administered by CalPERS, depending on the number of active members.

The Plan was established to provide retirement, death and disability benefits to nonteaching and noncertified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at <https://www.calpers.ca.gov>

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Benefits Provided. The Service Retirement benefit is a monthly allowance equal to the product of benefit factor, years of service, and final compensation.

- ❖ The *benefit factor* for classic members comes from the 2% at 55 benefit factor table. PEPRA members hired on or after January 1, 2013 are subject to the 2% at 62 benefit factor table.
- ❖ The *years of service* is the amount credited by CalPERS to a member while he or she is employed in this group (or for other periods that are recognized under the employer’s contract with CalPERS). For a member who has earned service with multiple CalPERS employers, the benefit from each employer is calculated separately according to each employer’s contract, and then added together for the total allowance. Any unused sick leave accumulated at the time of retirement will be converted to credited service at the rate of 0.004 years of service for each day of sick leave.
- ❖ The *final compensation* is the monthly average of the member’s highest 12 consecutive months’ full-time equivalent monthly pay (no matter which CalPERS employer paid this compensation). For new PEPRA members hired after January 1, 2013 final compensation is based on the monthly average of the member’s highest 36 consecutive months’ full-time equivalent monthly pay. PEPRA members have a cap on the annual salary that can be used to calculate final compensation for all new members based on the Social Security Contribution and Benefit Base.
- ❖ The employees in this plan may or may not be covered by Social Security. For employees with service prior to January 1, 2001 covered by Social Security, the final compensation is offset by \$133.33 (or by one-third if, the final compensation is less than \$400). For PEPRA members, the final compensation is not offset.

Contributions. CalPERS required employer contributions to be 25.37% of payroll. The report also reported an employee contribution rate of 7.0% for classic and PEPRA. Contributions to the pension plan from the District was \$6,263,000 for the year ended June 30, 2023.

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

The collective total pension liability for the June 30, 2022 measurement period was determined by an actuarial valuation as of June 30, 2021, with update procedures used to roll forward the total pension liability to June 30, 2022. At June 30, 2023, the District reported a liability of \$14,548,000 for its proportionate share of the net pension liability. At June 30, 2023, the District’s proportion was as follows:

	<u>Jun. 30, 2022</u>	<u>Jun. 30, 2021</u>	<u>Difference</u>
Net Pension Liability Allocation Basis	0.0004228	0.0004315	-0.0000087

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For the year ended June 30, 2023, the COE recognized pension expense of \$2,022,000. At June 30, 2023, the COE 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
	<i>(\$ Amounts in thousands)</i>	
Differences between expected and actual experience	\$ -	\$ 296
Changes of assumptions	1,076	-
Net difference between projected and actual earnings on pension plan investment	1,718	-
Changes in proportion and differences between District contributions and proportionate share of contributions	152	-
District contributions subsequent to the measurement date	1,944	-
Total	\$ 4,890	\$ 296

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	<i>(\$ Amounts in thousands)</i>	
2024	\$ 2,689	\$ 66
2025	732	122
2026	421	108
2027	1,048	-
Total	\$ 4,890	\$ 296

Actuarial Methods, Assumptions, and Discount Rate Information

Actuarial Methods and Assumptions. The collective total pension liability was based on the following assumptions:

Investment rate of return	6.90%
Inflation	2.30%
Salary increases	Varies by Entry Age and Service
Mortality Rate Table ¹	Derived using CalPERS membership data for all funds
Post-Retirement Benefit Increase	2.0% until Purchasing Power Protection Allowance Floor on purchasing power applies, 2.30% thereafter

¹The mortality table 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. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Long-term Expected Rate of Return. 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.

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NOTES TO FINANCIAL STATEMENTS, Continued
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The expected real rates of return by asset class are as followed:

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

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

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

Discount Rate. The discount rate used to measure the total pension liability for PERF B was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members 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 those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the COE’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the collective net pension liability calculated using a discount rate of 6.90%, as well as what the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate:

(\$ Amounts in thousands)	Current Discount		
	1% Decrease	Rate	1% Increase
District's proportionate share of the net pension liability	\$ 21,016	\$ 14,548	\$ 9,203

Pension Plan Fiduciary Net Position. Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS Comprehensive Annual Financial Report. The components of the employers’ collective net pension liability related to the Plan as of June 30, 2021 (*\$ in thousands*):

Total pension liability	\$113,794,594
Less:	
Plan fiduciary net position	79,385,509
Net Pension Liability of Employers	\$ 34,409,085
Fiduciary Net Position as a % of the Total Pension Liability	69.76%

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN AND OTHER POST EMPLOYMENT BENEFITS (OPEB)

11 - A. Cal STRS

Plan Description. CalSTRS administers a postemployment benefit plan Medicare Premium Payment (“MPP”) Program. 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”).

Benefits Provided. The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the STRP 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.

Contributions. The MPP Program is funded on a pay-as-you go basis from a portion of monthly contributions, by Districts in the retirement system. In accordance with California *Education Code* §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. Total contributions directed to the MPP Program for year 2021-22 was \$26.4 million. The MPP Program 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 California State Treasurer.

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

The calculations contained in this analysis have been performed using the results of the June 30, 2021 Medicare Premium Payment (MPP) Program actuarial funding, with certain revisions to assumptions as required by GASB 74 and 75 and described later in this report. The liabilities have been projected to June 30, 2022 and combined with the actual Teachers’ Health Benefit Fund (THBF) assets of June 30, 2022.

At June 30, 2023, the COE reported a liability of \$45,000 for its proportionate share of the net OPEB liability. The COE’s proportion was as follows:

	<u>Jun. 30, 2022</u>	<u>Jun. 30, 2021</u>	<u>Difference</u>
Net OPEB Liability Allocation Basis	0.0001353	0.0001393	-0.0000040

For the year ended June 30, 2023, the COE recognized pension expense of (\$11,000).

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NOTES TO FINANCIAL STATEMENTS, Continued
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Actuarial Methods, Assumptions, and Discount Rate Information

Actuarial Methods and Assumptions. The total OPEB liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected forward to the measurement date.

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Individual Entry age
Inflation	2.75%
Discount Rate	3.54%
Medicare Part A and B Premium Costs Trend Rate	See Medicare Costs Trend Rate

Discount Rate. The MPP Program benefits are effectively funded on a pay-as-you-go basis through the THBF. As the THBF has effectively been depleted as of the measurement date, the discount rate has been set to the municipal bond index because the expected long-term rate of return of the invested assets is not expected to be materially better than the municipal bond index rate. We have used a discount rate of 2.16% for June 30, 2021 and 3.54% for June 30, 2022. The discount rates are based on the municipal bond index previously discussed.

Medicare costs trend rate. The June 30, 2019, valuation uses the 2020 Medicare Part A and Part B premiums as the basis for future premium calculations. Future premiums are assumed to increase with a medical trend rate that varies by year, as shown in the following table:

Years ¹	Assumed Annual Increase	
	Part A	Part B
2019 – 2028	4.3%	5.5%
2029 – 2038	5.0%	5.1%
2039 – 2048	4.9%	4.5%
2019 & Later	4.3%	4.4%

¹ Trend rates indicate medical inflation in the specific year and therefore affect the premiums for the following year. For example, the projected 2022-2023 premium is the 2021-2022 premium increased by the assumed 2021-2022 trend rate.

Sensitivity of the COE’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rates. Presented below is the net OPEB liability of employers 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 1% lower or 1% higher than the current rate:

(\$ Amounts in thousands)	Current		
	1% Decrease	Discount Rate	1% Increase
District’s proportionate share of the net pension liability	\$ 49	\$ 45	\$ 41

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NOTES TO FINANCIAL STATEMENTS, Continued
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Sensitivity of the COE’s Proportionate Share of the Net OPEB Liability to Changes in the Medicare Cost Trend Rates. Presented below is the net OPEB liability of employers using the current 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 1% lower and 1% higher than the current rate:

(\$ Amounts in thousands)	Current Health		
	1% Decrease	Trend Rate	1% Increase
District's proportionate share of the net pension liability	\$ 41	\$ 45	\$ 49

Pension Plan Fiduciary Net Position. Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS Comprehensive Annual Financial Report, but there are effectively NO assets in the trust, as noted below. The components of the net OPEB liability of the MPP Program for participating employers as of June 30, 2022, are as follows (*\$ in millions*):

Total OPEB liability	\$326
Less: MPP Program fiduciary net position	(3)
Net OPEB liability of employers	\$329
MPP Program fiduciary net position as a % of the total OPEB liability	(0.92%)

11 - B. COE’s OPEB Plan

Plan Description. The plan is a single-employer defined benefit healthcare plan administered by the Yuba County Office of Education. The Plan offers the following benefits by bargaining unit:

Benefits Provided

	<u>Certificated</u>	<u>Classified</u>	<u>Management</u>
Benefit types provided	Medical, dental and vision	Medical, dental, and vision	Medical, dental, and vision
Duration of Benefits	To age 65	To age 65	To age 65
Required Service	15 years	15 years	15 years
Minimum Age	55	55	55
Dependent Coverage	No	No	No
COE Contribution %	100%	100%	100%
COE Cap	Lowest premium for retiree only coverage	Lowest premium for retiree only medical coverage	Lowest premium for retiree only medical coverage

There are no assets accumulated in a trust that meets the criteria in paragraph 4 of Statement 75

Employees Covered by Benefit Terms. At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	10
Active employees	193
Total	203

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued
 JUNE 30, 2023

Total OPEB Liability. The COE’s total OPEB liability of \$2,918,000 was measured, as of June 30, 2023.

Measurement Assumptions and Other Inputs. The total OPEB liability in the June 30, 2023 valuation was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation Rate:	2.50%
Discount Rate:	3.65%
Medical trend	4%

The discount rate was based on the Bond Buyer 20 Bond Index.

Mortality, retirement, service requirements, turnover and costs for coverage were based on the CalSTRS and CalPERS Schools assumptions.

Changes in the Total OPEB Liability

(\$ amounts in thousands)

Balance at July 01, 2022	\$	2,771
Changes for the year:		
Service cost		214
Interest		86
Changes in assumptions or other inputs		56
Benefit payments		(209)
Net changes		147
Balances at June 30, 2023	\$	2,918

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the COE, as well as what the COE’s net OPEB liability would be if it were calculated using the following rates:

<i>(\$ Amounts in thousands)</i>	Current		
	1% Decrease	Discount Rate	1% Increase
District's proportionate share of the net OPEB liability	\$ 3,143	\$ 2,918	\$ 2,715

<i>(\$ Amounts in thousands)</i>	Current Health		
	1% Decrease	Trend Rate	1% Increase
District's proportionate share of the net OPEB liability	\$ 2,577	\$ 2,918	\$ 3,332

OPEB Expense For the year ended June 30, 2023, the COE recognized an OPEB expense of (\$147,000).

NOTE 12 – COMMITMENTS AND CONTINGENCIES

12 - A. Grants

The COE 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 General 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 COE at June 30, 2023.

12 - B. Litigation

The COE is involved in various litigation arising from the normal course of business. In the opinion of management, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the COE at June 30, 2023.

NOTE 13 – PARTICIPATION IN JOINT POWERS AUTHORITIES

The COE is a member of two joint powers authorities (JPAs). Tri-County Schools Insurance Group (TCSIG) provides liability and property insurance, and Schools Excess Liabilities Fund (SELF) for excess liability and property insurance. The relationship is such that the JPAs are not component units of the COE for financial reporting purposes.

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

During the year ended June 30, 2023, the COE made payments of \$220,420 to TCSIG. SELF is paid through TCSIG.

REQUIRED SUPPLEMENTARY INFORMATION

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YUBA COUNTY OFFICE OF EDUCATION

COUNTY SCHOOL SERVICES FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			Variances - Positive / (Negative) Final to Actual
	Original	Final	Actual	
REVENUES				
Local Control Funding				
Formula ("LCFF") Sources				
State aid	\$ 3,516,198	\$ 3,519,307	\$ 3,277,421	\$ (241,886)
Local sources	3,850,510	4,012,764	4,614,727	601,963
Transfers	(60,000)	(60,000)	(60,000)	-
Federal sources	3,072,039	3,466,138	3,555,395	89,257
Other State sources	2,737,963	4,219,315	5,220,209	1,000,894
Other local sources	11,723,779	15,187,735	15,249,057	61,322
Total Revenues	24,840,489	30,345,259	31,856,809	1,511,550
EXPENDITURES				
Certificated salaries	4,961,800	4,982,127	4,907,862	74,265
Classified salaries	7,363,612	7,510,928	7,091,954	418,974
Employee benefits	5,911,872	5,619,964	5,487,458	132,506
Books and supplies	976,597	1,647,330	1,036,405	610,925
Services and other operating expenditures	4,269,177	8,087,758	7,753,064	334,694
Capital outlay	-	111,634	359,053	(247,419)
Other outgo				
Excluding transfers of indirect costs	430,883	272,524	1,290,843	(1,018,319)
Transfers of indirect costs	(108,425)	(121,664)	(126,743)	5,079
Total Expenditures	23,805,516	28,110,601	27,799,896	310,705
Excess (Deficiency) of Revenues				
Over Expenditures	1,034,973	2,234,658	4,056,913	1,822,255
Other Financing Sources (Uses):				
Transfers In	5,770	5,770	7,151	1,381
Other Sources	-	-	246,939	246,939
Transfers Out	(794,640)	(430,262)	(421,889)	8,373
Net Financing Sources (Uses)	(788,870)	(424,492)	(167,799)	256,693
NET CHANGE IN FUND BALANCE	246,103	1,810,166	3,889,114	2,078,948
Fund Balance - Beginning	5,892,286	5,892,286	5,892,286	
Fund Balance - Ending	\$ 6,138,389	\$ 7,702,452	\$ 9,781,400	\$ 2,078,948

YUBA COUNTY OFFICE OF EDUCATION

CHARTER SCHOOL SPECIAL REVENUE FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			Variations -
	Original	Final	Actual	Positive / (Negative) Final to Actual
REVENUES				
Local Control Funding				
Formula ("LCFF") Sources				
State aid	\$ 2,366,930	\$ 2,543,310	\$ 2,828,311	\$ 285,001
Federal sources	97,568	94,671	90,329	(4,342)
Other State sources	719,691	1,182,085	862,268	(319,817)
Other local sources	10,000	10,070	(25,747)	(35,817)
Total Revenues	3,194,189	3,830,136	3,755,161	(74,975)
EXPENDITURES				
Certificated salaries	1,217,387	1,231,091	1,206,117	24,974
Classified salaries	513,278	494,727	465,247	29,480
Employee benefits	794,685	772,300	756,129	16,171
Books and supplies	229,702	199,869	101,584	98,285
Services and other operating expenditures	525,455	551,312	518,553	32,759
Capital outlay	-	61,768	61,768	-
Excluding transfers of indirect costs	5,541	5,541	5,119	422
Transfers of indirect costs	29,978	28,498	30,716	(2,218)
Total Expenditures	3,316,026	3,345,106	3,145,233	199,873
NET CHANGE IN FUND BALANCE	(121,837)	485,030	609,928	124,898
Fund Balance - Beginning	1,434,774	1,434,774	1,434,774	
Fund Balance - Ending	\$ 1,312,937	\$ 1,919,804	\$ 2,044,702	\$ 124,898

YUBA COUNTY OFFICE OF EDUCATION

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

	<u>Budgeted Amounts</u>			Variances - Positive / (Negative) Final to Actual
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Local Control Funding Formula ("LCFF") Sources				
Federal sources	\$ 3,506,532	\$ 4,216,806	\$ 4,420,055	\$ 203,249
Other State sources	12,988,181	13,731,272	13,169,450	(561,822)
Other local sources	4,000	4,000	2,484	(1,516)
Total Revenues	16,498,713	17,952,078	17,591,989	(360,089)
EXPENDITURES				
Other outgo				
Excluding transfers of indirect costs	16,494,713	17,948,078	17,589,508	358,570
NET CHANGE IN FUND BALANCE	4,000	4,000	2,481	(1,519)
Fund Balance - Beginning	307,243	307,243	307,243	
Fund Balance - Ending	\$ 311,243	\$ 311,243	\$ 309,724	\$ (1,519)

YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Cal STRS	(<i>\$ Amounts in thousands</i>)	2023	2022	2021	2020	2019	2018	2017	2016	2015
COE's proportion of the net pension liability		0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
COE's proportionate share of the net pension liability (asset)	\$	6,263	\$ 4,216	\$ 10,495	\$ 8,764	\$ 8,338	\$ 8,344	\$ 7,808	\$ 6,889	\$ 6,237
State's proportionate share of the net pension liability (asset) associated with the COE		2,096	1,411	3,570	3,094	3,036	3,099	2,832	2,383	2,391
Total	\$	8,359	\$ 5,627	\$ 14,065	\$ 11,858	\$ 11,374	\$ 11,443	\$ 10,640	\$ 9,272	\$ 8,628

Cal PERS	(<i>\$ Amounts in thousands</i>)	2023	2022	2021	2020	2019	2018	2017	2016	2015
COE's proportion of the net pension liability		0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
COE's proportionate share of the net pension liability (asset)	\$	14,548	\$ 8,774	\$ 12,616	\$ 12,165	\$ 10,568	\$ 9,382	\$ 7,524	\$ 5,512	\$ 4,157
COE's covered payroll	\$	6,515	\$ 6,199	\$ 5,968	\$ 5,761	\$ 5,227	\$ 5,006	\$ 4,546	\$ 4,144	\$ 3,863
COE's proportionate share of the net pension liability as a percentage of its covered payroll		223%	142%	211%	211%	202%	187%	166%	133%	108%
Plan fiduciary net position as a percentage of the total pension liability		81%	70%	70%	71%	72%	74%	79%	83%	

The amounts presented for each fiscal year were determined as of June 30 of the prior fiscal year

YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF CONTRIBUTIONS

Cal STRS	2023	2022	2021	2020	2019	2018	2017	2016	2015
<i>(Amounts in thousands)</i>									
Contractually required contribution	\$ 1,025	\$ 880	\$ 835	\$ 988	\$ 848	\$ 710	\$ 595	\$ 513	\$ 417
Contributions in relation to the contractually required contribution	(1,025)	(880)	(835)	(988)	(848)	(710)	(595)	(513)	(417)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 5,366	\$ 5,202	\$ 5,170	\$ 5,778	\$ 5,206	\$ 4,916	\$ 4,729	\$ 4,781	\$ 4,697
Contributions as a percentage of covered payroll	19%	17%	16%	17%	16%	14%	13%	11%	9%
Cal PERS									
<i>(Amounts in thousands)</i>									
Contractually required contribution	\$ 1,944	\$ 1,493	\$ 1,283	\$ 1,177	\$ 1,041	\$ 812	\$ 695	\$ 539	\$ 488
Contributions in relation to the contractually required contribution	(1,944)	(1,493)	(1,283)	(1,177)	(1,041)	(812)	(695)	(539)	(488)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 7,664	\$ 6,515	\$ 6,199	\$ 5,968	\$ 5,761	\$ 5,227	\$ 5,006	\$ 4,546	\$ 4,144
Contributions as a percentage of covered payroll	25%	23%	21%	20%	18%	16%	14%	12%	12%

YUBA COUNTY OFFICE OF EDUCATION

SCHEDULES OF CHANGES IN THE TOTAL OPEB LIABILITIES AND RELATED RATIOS AND OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY

COE Plan:

<i>(\$ Amounts in thousands)</i>	2023	2022	2021	2020	2019	2018
Changes for the year:						
Service cost	214	241	\$ 295	\$ 286	\$ 277	\$ 268
Interest	86	60	110	103	67	86
Changes in assumptions or other inputs	56	152	(601)	-	-	-
Benefit payments	(209)	(135)	(184)	(244)	(86)	(111)
Net Changes in Total OPEB Liability						
	147	318	(380)	145	258	243
Total OPEB Liability - Beginning						
	2,771	2,453	2,833	2,688	2,430	2,187
Total OPEB Liability - Ending						
	\$ 2,918	\$ 2,771	\$ 2,453	\$ 2,833	\$ 2,688	\$ 2,430
Covered Payroll	\$13,030	\$11,717	\$11,369	\$ 11,455	\$ 11,455	\$ 11,455
Total OPEB liability as a percentage of covered payroll						
	22%	24%	22%	25%	23%	21%
District Has No Assets Accumulated in a Trust to Pay Related Benefits						

CalSTRS OPEB Plan:

<i>(\$ Amounts in thousands)</i>	2023	2022	2021	2020	2019	2018
District's Proportion of the collective net OPEB liability	\$ 45	\$ 56	\$ 59	\$ 56	\$ 55	\$ 61
District's proportionate share of the collective net OPEB liability	0.014%	0.014%	0.016%	0.014%	0.014%	0.014%

The District makes no contributions to the plan. Rather, CalSTRS siphons benefit payments from all the school districts' regular pension contributions.

Covered Payroll ¹	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total OPEB liability as a percentage of covered payroll	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

¹ Defined as the payroll on which contributions to a pension plan are based, but for CalSTRS OPEB there are no contributions based on payroll

District Has No Material Assets Accumulated in a Trust to Pay Related Benefits

The amounts presented for each fiscal year were determined as of June 30 of the prior fiscal year

SUPPLEMENTARY INFORMATION

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YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass- Through Entity Identifying Number	Federal Exp.	Exp. to Sub- recipients
U. S. DEPARTMENT OF EDUCATION:				
Passed through California Department of Education (CDE):				
Every Student Succeeds Act ("ESSA"):				
Title I, Part A, Basic Grants Low-Income and Neglected [1]	84.010	14329	\$ 194,400	\$ -
Title I, Part D, Local Delinquent Programs [1]	84.010	14357	79,358	-
Title I, School Improvement (CSI) Funding for LEAs [1]	84.010	15438	210,976	-
Title I, School Improvement (CSI) Funding for LEAs [1]	84.010	15439	25,691	-
Title I, Subtotal [1]			510,425	-
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	12,941	-
Title III, Limited English Proficient (LEP)	84.365	14346	18,641	18,641
Title IV, Part A, Student Support and Academic Enrichment	84.424	15396	8,579	-
Title IX, Education for Homeless Children and Youth	84.196	14332	49,918	-
Special Education Cluster (IDEA):				
ARP Part B, Sec. 611, Local Assistance Entitlement	84.027	15638	630,936	620,452
ARP Part B, Sec. 619, Preschool Grants	84.173	15639	41,327	41,327
Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	3,476,039	3,393,352
Preschool Grants, Part B, Sec 619 (Age 3-4-5)	84.173	13430	173,902	173,902
Mental Health Allocation Plan, Part B, Sec 611	84.027	15197	194,690	190,023
Preschool Staff Development, Part B, Sec 619	84.173A	13431	1,000	1,000
Alternate Dispute Resolution, Part B, Sec 611	84.173A	13007	50,539	-
Supporting Inclusive Practices	84.027	13693	5,629	-
Special Education Cluster (IDEA)			4,574,062	4,420,056
Coronavirus Aid, Relief, and Economic Security ("CARES") Act:				
Expanded Learning Opportunities (ELO) Grant: ESSER II	84.425	15618	55,801	-
ELO Grant: GEER II	84.425	15619	19,568	-
ESSER III Fund: Learning	84.425U	10155	61,350	-
ELO Grant: ESSER III State Reserve Emergency	84.425	15620	30,058	-
ELO Grant: ESSER III State Reserve Learning	84.425	15621	24,043	-
Elementary and Secondary School Emergency Relief ("ESSER	84.425D	15536	21,981	-
Elementary and Secondary School Emergency Relief Fund II	84.425	15547	110,213	-
ESSER III	84.425	15559	213,260	-
American Rescue Plan-Homeless Children and Youth	84.425	15564	6,891	-
ARP HCY II	84.425	15566	538	-
Total CARES			543,703	-
Early Intervention Grants	84.181	24314	63,140	-
Total U. S. Department of Education			5,781,408	4,438,697

See accompanying note to supplementary information

YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
 FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass- Through Entity Identifying Number	Federal Exp.	Exp. to Sub- recipients
U. S. DEPARTMENT OF AGRICULTURE:				
Passed through CDE:				
Pandemic EBT Local Administrative Grant	10.649	15644	614	-
Forest Reserve	10.665	10044	47,446	40,520
Total U. S. Department of Agriculture			48,060	40,520
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Passed through CDE:				
Child Development:				
Child Care and Development Block Grant	93.575	13946	183,549	-
Preschool Development Grant - Renewal FY 2020-23	93.434	15548	47,036	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	Unknown	111,200	-
Total U. S. Department of Health & Human Services			341,785	-
U. S. DEPARTMENT OF JUSTICE				
Passed through the California Board of State and Community Corrections:				
Juvenile Justice and Delinquency Prevention	16.540	*	128,223	-
U. S. DEPARTMENT OF LABOR				
Passed through North Central Counties Consotium:				
Workforce Innovation and Opportuntiy Act (WIOA) Cluster [1]:				
Adult Programs	17.258	*	753,653	-
Youth Activities	17.259	*	285,630	-
Dislocated Workers	17.278	*	987,790	-
WIOA Cluster [1]			2,027,073	-
Employment Service/Wagner-Peyser Funded Activities	17.207	*	17,261	-
Total U. S. Department of Labor			2,044,334	-
Total Federal Expenditures			\$8,343,810	\$4,479,217

[1] - Major Program

* - No PCS Number

See accompanying note to supplementary information

YUBA COUNTY OFFICE OF EDUCATION

**SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
FOR THE YEAR ENDED JUNE 30, 2023**

Attendance Yuba COE:

	Second Period	
	Report	Annual Report
ELEMENTARY		
Juvenile halls, homes, and camps	0	0
Probation referred, on probabtion or parole, expelled	5	6
Total Elementary	5	6
SECONDARY		
Juvenile halls, homes, and camps	24	17
Probation referred, on probabtion or parole, expelled	24	40
Total Secondary	48	57
Total	53	63

Attendance COE Funded County Program:

	Second Period	
	Report	Annual Report
ELEMENTARY		
Special day classes	108	110
Extended year special education	8	8
Total Elementary	116	118
SECONDARY		
Special day classes	48	47
Extended year special education	3	3
Total Secondary	51	50
Total	167	168

See accompanying note to supplementary information

YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA), Continued
FOR THE YEAR ENDED JUNE 30, 2023

Yuba County Career Charter Preparatory Academy (Nonclassroom-based only):

	Second Period	
	Report	Annual Report
REGULAR ELEMENTARY AND HIGH SCHOOL		
Total transitional kindergarten through third	6	6
Total fourth through sixth	9	9
Total seventh through eighth	18	19
Total ninth through twelfth	163	163
Total Elementary and High School	196	197

See accompanying note to supplementary information

YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2023

Yuba County Office of Education, not applicable.

Yuba County Career Charter Preparatory Academy, not applicable as the Charter only engaged in nonclassroom-based instruction.

YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023

	2024 (Budget)	2023	2022	2021
COUNTY SCHOOL SERVICES FUND:				
Revenues	\$ 31,246,273	\$ 31,856,809	\$ 24,000,218	\$ 21,705,512
Other sources and transfers in	1,057,122	254,090	7,710	5,862
Total	32,303,395	32,110,899	24,007,928	21,711,374
Expenditures	30,409,528	27,799,896	22,636,134	20,025,703
Other uses and transfers out	35,516	421,889	393,900	889,000
Total	30,445,044	28,221,785	23,030,034	20,914,703
INCREASE/(DECREASE) IN FUND BALANCE	\$ 1,858,351	\$ 3,889,114	\$ 977,894	\$ 796,671
ENDING FUND BALANCE	\$ 11,639,751	\$ 9,781,400	\$ 5,892,286	\$ 4,914,392
AVAILABLE RESERVES ¹	\$ 6,210,978	\$ 4,353,087	\$ 2,732,409	\$ 2,227,104
AVAILABLE RESERVES AS A PERCENTAGE OF OUTGO	20%	15%	12%	11%
LONG-TERM DEBT	N/A	\$ 24,177,000	\$ 16,376,000	\$ 26,594,000
AVERAGE DAILY ATTENDANCE AT P-2 ²	225	220	193	226

The County School Services Fund balance has increased by \$4,867,008 over the past two years. The fiscal year 2023-24 budget projects an increase of nineteen percent. For a COE this size, the State recommends available reserves of at least three percent of County School Services Fund expenditures, transfers out, and other uses (total outgo).

The COE has incurred operating surpluses in two of the past three years and anticipates incurring an operating surplus during the 2023-24 fiscal year. Total long-term obligations have decreased by \$2,417,000 million over the past two years.

Average daily attendance has decreased by six ADA over the past two years. An increase of five ADA is anticipated during fiscal year 2023-24.

¹ Available reserves consist of all unassigned fund balance within the County School Services Fund

² ADA consists of Yuba COE attendance, as well as, COE funded county programs

YUBA COUNTY OFFICE OF EDUCATION

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

	County School Services Fund	Charter School Special Revenue Fund	Special Education Pass-Through Fund	Child Development Fund	Def. Maint. Fund	Special Reserve Fund for Other Than Capital Outlay Projects	County School Facilities Fund	Special Reserve for Capital Outlay Fund	Debt Service Fund	Other Enterprise Fund	Self-Insurance Fund
FUND BALANCE / NET POSITION											
Balance, June 30, 2023	\$ 9,759,158	\$ 2,113,612	\$ 323,724	\$ 199,820	\$ 2,140,952	\$ 211,517	\$ 1,501,357	\$ 134,660	\$ 1,074,385	\$ 5,934	\$ 1,083,342
Unaudited Actuals:											
Increase in:											
Cash in county	52,517	-	-	-	-	-	-	-	-	-	-
Cash in banks	10,514	-	-	-	-	-	-	-	-	-	-
Accrued receivables	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	15,481	-	-	-	-
Due to other funds	(15,481)	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	1,165,000	-
Accrued liabilities	(25,308)	(3,910)	-	(2,027)	-	-	-	-	-	-	(2,112,922)
Net pension liability/OPEB	-	-	-	-	-	-	-	-	-	-	-
Decrease in:											
Cash in county/valuation	-	(65,000)	(14,000)	-	(50,000)	(211,517)	(54,000)	(3,000)	(26,000)	-	(46,000)
Accrued liabilities	-	-	-	-	-	-	-	-	-	-	-
Audited financial statement	\$ 9,781,400	\$ 2,044,702	\$ 309,724	\$ 197,793	\$ 2,090,952	\$ -	\$ 1,462,838	\$ 131,660	\$ 1,048,385	\$ 1,170,934	\$ (1,075,580)

See accompanying note to supplementary information

YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF CHARTER SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2023

Charter School Number	Charter School	Status	Included in Audit Report
0092	Yuba County Career Preparatory Charter School	Active	Yes
0990	Yuba Environmental Science Charter Academy	Active	No

See accompanying note to supplementary information

YUBA COUNTY OFFICE OF EDUCATION

COMBINING BALANCE SHEET
JUNE 30, 2023

	Adult Education Fund	Child Development Fund	Deferred Maintenance Fund	Special Reserve for Capital Outlay Fund	Debt Service Fund	Non-Major Governmental Funds
ASSETS						
Deposits and investments	\$ -	\$ -	2,020,977	\$ 131,014	\$ 1,044,635	\$ 3,196,626
Accrued receivables	18,893	687,112	9,975	646	3,750	720,376
Due from other funds	-	18,495	60,000	-	-	78,495
Total Assets	\$ 18,893	\$ 705,607	\$ 2,090,952	\$ 131,660	\$ 1,048,385	\$ 3,995,497
LIABILITIES						
Accrued liabilities	\$ -	\$ 271,276	\$ -	\$ -	\$ -	\$ 271,276
Due to other funds	18,893	220,187	-	-	-	239,080
Unearned revenue	-	16,351	-	-	-	16,351
Total Liabilities	18,893	507,814	-	-	-	526,707
FUND BALANCES						
Spendable	-	-	-	-	-	-
Restricted	-	11,044	-	-	-	11,044
Committed	-	-	2,090,952	-	-	2,090,952
Assigned	-	186,749	-	131,660	1,048,385	1,366,794
Total Fund Balances	-	\$ 197,793	2,090,952	\$ 131,660	\$ 1,048,385	\$ 3,468,790
Total Liabilities and Fund Balances						
	\$ 18,893	\$ 705,607	\$ 2,090,952	\$ 131,660	\$ 1,048,385	\$ 3,995,497

See accompanying note to supplementary information

YUBA COUNTY OFFICE OF EDUCATION

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2023

	Adult Education		Child Development		Deferred Maintenance		Forest Reserve		Special Reserve for Capital Outlay		Debt Service		Non-Major Governmental Funds	
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund
REVENUES														
Local Control Funding Formula ("LCFF") Sources														
Transfers	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Federal sources	-	230,585	-	-	47,446	-	-	-	-	-	-	-	-	278,031
Other State sources	4,434	657,795	-	-	-	-	-	-	-	-	-	-	-	662,229
Other local sources	151,221	518,219	(19,233)	174	70,276	(15,216)	705,441							
Total Revenues	155,655	1,406,599	40,767	47,620	70,276	(15,216)	1,705,701							
EXPENDITURES														
Current														
Instruction	75,297	-	-	-	-	-	-	-	-	-	-	-	-	75,297
Instruction-related services														
Instructional supervision and administration	73,241	-	-	-	-	-	-	-	-	-	-	-	-	73,241
All other general administration	7,117	88,910	-	-	-	-	-	-	-	-	-	-	-	96,027
Plant services	-	-	19,429	-	-	-	-	-	-	-	-	-	-	19,429
Community services	-	1,308,966	-	-	-	-	-	-	-	-	-	-	-	1,308,966
Transfers to other agencies	-	-	-	-	40,519	-	-	-	-	-	-	-	-	40,519
Debt service														
Interest and other	-	-	-	-	-	-	-	-	-	-	-	8,155	-	8,155
Principal	-	-	-	-	-	-	-	-	-	-	-	382,660	-	382,660
Total Expenditures	155,655	1,397,876	19,429	40,519	70,276	(406,031)	2,004,294							
Excess (Deficiency) of Revenues Over Expenditures	-	8,723	21,338	7,101	(50)	131,660	(298,593)							
OTHER FINANCING SOURCES (USES)														
Transfers In	-	-	-	-	-	-	-	-	-	-	-	390,816	-	390,816
Transfers Out	-	-	-	(7,151)	-	-	(7,151)	-	-	-	-	-	-	(7,151)
Net Financing Sources (Uses)	-	-	(7,151)	(7,151)	-	-	383,665							
NET CHANGE IN FUND BALANCE	-	8,723	21,338	(50)	70,276	(15,215)	85,072							
Fund Balance - Beginning	-	189,070	2,069,614	50	61,384	1,063,600	3,383,718							
Fund Balance - Ending	\$ -	\$ 197,793	\$ 2,090,952	\$ -	\$ 131,660	\$ 1,048,385	\$ 3,468,790							

See accompanying note to supplementary information

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO SUPPLEMENTARY INFORMATION JUNE 30, 2023

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, as applicable.

There are no balances of loan or loan guarantee programs (“loans”) outstanding at the end of the audit period.

The District has not elected to use the 10% de minimis cost rate. The indirect cost rate process in California is based on the California Department of Education’s (CDE’s) federally approved indirect cost plan for K–12 LEAs, which include school districts, joint powers agencies, county offices of education, and charter schools. California’s plan includes specific guidelines on indirect cost components, including the indirect cost pool, base costs, and the carry-forward adjustment. The United States Department of Education has approved the fixed-with-carry-forward restricted rate methodology for calculating indirect cost rates for California LEAs. CDE has been delegated authority to calculate and approve indirect cost rates annually for LEAs.

Schedule of ADA

Displays ADA data for both the Second Period and Annual reports, by grade span and program as appropriate; and separately for each charter school, shows the total ADA and the ADA generated through classroom-based instruction by grade span, as appropriate; and if there are any ADA adjustments due to audit findings, displays additional columns for the Second Period and Annual reports reflecting the final ADA after audit finding adjustments, shown by grade span.

Schedule of Instructional Time

Displays, for school districts, including basic aid districts, data that show whether the district complied with article 8 (commencing with section 46200) of chapter 2 of part 26 of the Education Code; showing by grade level:

- 1) The number(s) of instructional minutes specified in Education Code section 46207(a);
- 2) For all districts, the instructional minutes offered during the year audited showing the school with the lowest number of minutes offered at each grade level;
- 3) For all districts, the number of instructional days offered during the year audited on the traditional calendar and on any multitrack year-round calendars; and whether the district complied with the instructional minutes and day’s provisions.
- 4) For charter schools, data that show whether the charter school complied with Education Code sections 47612 and 47612.5; showing by grade level the number(s) of instructional minutes specified in Education Code section 47612.5; the instructional minutes offered during the year audited showing the school location with the lowest number of minutes offered at each grade level; the number of instructional days offered during the year audited on the traditional calendar and on any multitrack calendars; and whether the charter school complied with the instructional minutes and days provisions.
- 5) For school districts and charter schools that received a Form J-13A approval, list the actual minutes and days in the instructional minutes and days offered columns, add columns that list the credited minutes and days per the approved Form J-13A and the total minutes and days offered, adding the actual offering to the amount of minutes and days credited per the approved Form J-13A. Include a footnote stating that the school district or charter school received an approved J-13A identifying number or days and minutes approved.

Schedule of Financial Trends and Analysis

Displays information regarding the auditee's financial position and going concern status, in the form of actual financial and attendance figures for at least the most recent three-year period (ending with the audit year), plus the current year's budget, for the following items: general fund financial activity, including total revenue, expenditures, and other sources and uses; general fund balance; available reserve balances (funds designated for economic uncertainty, and any other remaining undesignated fund balance) within the general fund or special reserve fund; available reserve balances expressed as a percentage of total general fund outgo (expenditures, transfers out, and other uses), including a comparison to the applicable state-recommended available reserve percentage; total long-term debt; and elementary and secondary second principal ADA; and, when the auditee's percentage of available reserves to total general fund outgo is below the state-recommended percentage, management's plans for increasing the auditee's available reserve percentage.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

Displays the differences between the ending fund balance(s) from the audited financial statements and the unaudited ending fund balance(s) from the annual financial and budget report for each fund in which a variance occurred.

Schedule of Charter Schools

Listing all charter schools chartered by the school district or county office of education. For each charter school, include the charter school number and indicate whether or not the charter school is included in the school district or county office of education audit.

Combining Statements – Non-Major Governmental Funds

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

Local Education Agency Organization Structure

LEA Organization Structure, setting forth the following information, at a minimum:

- 1) The date on which the LEA was established, and for charter schools the date and granting authority of each charter;
- 2) The date and a general description of any change during the year audited in a school district's boundaries;
- 3) The numbers by type of schools in the LEA;
- 4) The names, titles, terms, and term expiration dates of all members of the governing board; and
- 5) The names, with their titles, of the superintendent, chief business official, and deputy/associate/assistant superintendents.

This schedule is located in the front of the report.

OTHER INDEPENDENT AUDITORS' REPORTS

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Trustees
Yuba County Office of Education
Marysville, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Yuba County Office of Education as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Yuba County Office of Education's basic financial statements, and have issued our report thereon dated January 31, 2024.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered Yuba County Office of Education's internal control over financial reporting (internal control) as a basis for designing 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 Yuba County Office of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of Yuba County Office of Education's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether Yuba County Office of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*. The reported noncompliance are the audit adjustments with the amounts in the accompanying Reconciliation of Annual Financial and Budget Report with Audited Financial Statements.

Purpose of this Report

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

A handwritten signature in cursive script that reads 'RT Dennis Accountancy'.

January 31, 2024

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE**

Board of Trustees
Yuba County Office of Education
Marysville, California

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

Opinion on Each Major Federal Program

We have audited Yuba County Office of Education's compliance with the types of compliance requirements¹ identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Yuba County Office of Education's major federal programs for the year ended June 30, 2023. Yuba County Office of Education's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Yuba County Office of Education 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 Yuba County Office of Education and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Yuba County Office of Education's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Yuba County Office of Education's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Yuba County Office of Education's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Yuba County Office of Education'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 Yuba County Office of Education's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- ❖ Obtain an understanding of Yuba County Office of Education's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Yuba County Office of Education's internal control over compliance. Accordingly, no such opinion is expressed.

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

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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.



January 31, 2024

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Trustees
Yuba County Office of Education
Marysville, California

REPORT ON STATE COMPLIANCE

Opinion on State Compliance

We have examined Yuba County Office of Education's compliance with the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* ("the State Audit Guide"), prescribed by the *California Code of Regulation*, Title 5 §19810, et seq., applicable to Yuba County Office of Education's state compliance requirements as listed on the next pages for the year ended June 30, 2023..

In our opinion, Yuba County Office of Education complied, in all material respects, with the applicable programs from the State Audit Guide, as listed on the next page during the year-ended June 30, 2023.

Emphasis-of-Matter

As a result of the American Institute of Certified Public Accountants' ("AICPA") issuance of Statement of Audit Standard No. 141, the State Controller's Office issued an illustrative example for the *Independent Auditor's Report on State Compliance*, which included a reference to internal control testing. However, the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* sites no requisite internal controls or an internal control framework Local Education Agencies ("LEA") are to follow. As such, it would be inappropriate for the auditor to test and express an opinion on internal controls as it would relate to state compliance. Therefore, the auditor follows AT-C Section 315, *Compliance Attestation*.

Basis for Opinion on State Compliance

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Yuba County Office of Education complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Yuba County Office of Education complied with the specified requirements.

Responsibilities of Management for State Compliance

Management of Yuba County Office of Education is responsible for the District's compliance with the specified requirements.

Auditor's Responsibilities for the Examination of State Compliance

Our responsibility is to express an opinion on Yuba County Office of Education's compliance with the specified requirements based on our examination. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on Yuba County Office of Education's compliance with specified requirements.

In connection with the audit referred to previously, we selected and tested transactions and records to determine the Yuba County Office of Education's compliance with the State laws and regulations applicable to the following items:

PROGRAM NAME	PROCEDURES PERFORMED
Local Education Agencies Other Than Charter Schools	
A. Attendance	Yes
B. Teacher Certification And Misassignments	Yes
C. Kindergarten Continuance	Not Applicable ¹
D. Independent Study	Not Applicable ¹
E. Continuation Education	Not Applicable ¹
F. Instructional Time	Not Applicable ¹
G. Instructional Materials	Yes
H. Ratio Of Administrative Employees To Teachers	Not Applicable ¹
I. Classroom Teacher Salaries	Not Applicable ¹
J. Early Retirement Incentive	Not Applicable ¹
K. Gann Limit Calculation	Yes
L. School Accountability Report Card	Yes
M. Juvenile Court Schools	Yes
N. Middle or Early College High Schools	Not Applicable ¹
O. K-3 Grade Span Adjustment	Not Applicable ¹
P. Transportation Maintenance of Effort	Not Applicable ¹
Q. Apprenticeship: Related and Supplemental Instruction	Yes
R. Comprehensive School Safety Plan	Yes
S. District of Choice	Not Applicable ¹
TT. Home To School Transportation Reimbursement	Not Applicable ¹
UU. Independent Study Certification For ADA Loss Mitigation	Yes

¹ COE does not have this program or is otherwise not applicable to the COE.

**PROCEDURES
PERFORMED**

PROGRAM NAME

School Districts, County Offices Of Education, And Charter Schools

T. California Clean Energy Jobs Act	Not Applicable ¹
U. After/Before School Education and Safety Program	Not Applicable ¹
V. Proper Expenditure Of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study-Course Based	Not Applicable ¹
Z. Immunizations	Not Applicable ¹
ZA. Educator Effectivness	Yes
ZB. Expanded Learning Opportunities Grant (ELO-G)	Not Applicable ¹
ZC. Career Technical Education Incentive Grant	Not Applicable ¹
ZE. Transitional Kindergarten	Not Applicable ¹

Charter Schools

AA. Attendance	Yes
BB. Mode Of Instruction	Yes
CC. Nonclassroom-Based Instruction/Independent Study	Yes
DD. Determination Of Funding For Nonclassroom-Based Instruction	Yes
EE. Annual Instructional Minutes - Classroom Based	Not Applicable ¹
FF. Charter School Facility Grant Program	Not Applicable ¹

¹ COE does not have this program or is otherwise not applicable to the COE.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the State Audit Guide. Accordingly, this report is not suitable for any other purpose.



January 31, 2024

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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YUBA COUNTY OFFICE OF EDUCATION

**SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2023**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>Yes</u>

FEDERAL AWARDS

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditor's report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>Assistance Listing</u>	<u>Name of Federal Program of Cluster</u>
<u>84.010</u>	<u>Title I</u>
<u>17.258, 17.259, & 17.278</u>	<u>WIOA Cluster</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

STATE AWARDS

Type of auditors' report issued on compliance for State programs:	<u>Unmodified</u>
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YUBA COUNTY OFFICE OF EDUCATION

**FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

There were no financial statement findings noted

YUBA COUNTY OFFICE OF EDUCATION

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

There were no Federal Award Findings or Questioned Costs noted this year.

YUBA COUNTY OFFICE OF EDUCATION

STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

There were no State Award Findings or Questioned Costs noted.

YUBA COUNTY OFFICE OF EDUCATION

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

2022-001 *CASH IN COUNTY RECONCILIATION, 30000*

CRITERIA

In order to ensure the cash balance appropriately reported, a cash in county reconciliation should be performed monthly, within a timely period. Reconciliations are effective tools to detect mistakes, errors, or embezzlements if they are prepared timely, reviewed in detail, and approved by a second person.

CONDITION

The reported cash in county balances were not reconciled timely between the Yuba County Auditor-Controller reports and the COE's accounting system, Escape.

STATUS

Implemented

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REQUIRES BOARD ACTION

January 31, 2024
MEMORANDUM

To: CSBA Member Boards and Even-numbered County Board Presidents and Superintendents
From: Albert Gonzalez, CSBA President
Re: 2024 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Fri. March 15**

Enclosed is the ballot material for election to CSBA’s Delegate Assembly from your region or subregion. It consists of: 1) the ballot (on red paper) listing the candidates, the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on red paper is to be completed and returned to CSBA. It must be postmarked by the U.S. Post Office on or before Friday, March 15, 2024.**

Your Board may vote for up to the number of seats to be filled in the region or subregion as indicated on the ballot. For example, if there are three seats up for election, the Board may vote for up to three candidates. However, your Board may cast no more than one vote for any one candidate. The ballot also contains a provision for write-in candidates; their name and district or county office must be clearly printed in the space provided.

The ballot must be signed by the Board President, Board Clerk, or Superintendent as a designee of the board, and returned in the enclosed envelope; if the envelope is misplaced, you may use your district’s or county office’s stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held, and ballots will need to be postmarked on or before April 30. Results will be published by May 11, 2024.

For County Boards of Education Only:

Per Standing Rule 52, in regions with more than one county, each county board of education has one vote to elect the county board member who represents the county board(s) in the region in the Delegate Assembly. One-county regions will appoint the county Delegate. Your county board may vote for only one candidate to fill the Delegate position representing the county boards within your region. Enclosed is the ballot material for election to CSBA’s Delegate Assembly of the county board representative from

your region. It consists of 1) the ballot (on GREEN paper) listing the candidates, the reverse side of which contains the name of the current member of the Delegate Assembly representing the county boards in your region; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, also provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on GREEN paper is to be completed and returned to CSBA. Like the ballot on red paper for the other Delegate seats in your region, it must be postmarked by the U.S. Post Office on or before Friday, March 15, 2024.**

The ballot on GREEN paper must be signed by the Board President, Board Clerk, or by the County Superintendent, as a designee of the board, and returned in the enclosed envelope. If the envelope is misplaced, you may use your county office's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held, and ballots will need to be postmarked by May 1. The results for the county board seat in each region will also be published by May 11, 2024.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2024 – March 31, 2026. The next meeting of the Delegate Assembly takes place on Saturday, May 19 and Sunday, May 20, 2024. Please do not hesitate to contact the Executive Office at nominations@csba.org should you have any questions.

Encs: Ballot on red paper and watermarked "copy" of ballot on white paper
Ballot on green paper and watermarked "copy" of ballot on white paper
List of all current Delegates on reverse side of ballot
Candidate(s)' required Biographical Sketch Forms and optional resumes
CSBA-addressed envelope to send back ballots

REQUIRES BOARD ACTION

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **FRIDAY, MARCH 15, 2024**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2024 DELEGATE ASSEMBLY BALLOT
COUNTY DELEGATE REGION 4
(Glenn, Tehama, Butte, Colusa, Sutter, Yuba, Nevada, Placer, and Sierra Counties)

Number of seats: 1 (Vote for no more than 1 candidate)

Delegates will serve two-year terms beginning April 1, 2024 - March 31, 2026

**denotes incumbent*

David Patterson (Placer COE)*

Provision for Write-in Candidate Name

COE

Signature of Superintendent or Board Clerk

Title

COE Name

Date of Board Action

See reverse side for list of all current Delegates in your Region.

REGION 4 – 8 Delegates (8 elected)

Director: Renee Nash (Eureka Union SD)

Below is a list of all elected or appointed Delegates from this Region.

Subregion 4-A (Glenn, Tehama)

Melissa Peters (Los Molinos USD), term expires 2024

Subregion 4-B (Butte)

Sharon Nilsson (Oroville City ESD), term expires 2025

Subregion 4-C (Colusa, Sutter, Yuba)

Nicolo Orozco (Yuba City USD), term expires 2025

Greg Forest (Wheatland Union HSD), term expires 2024

Subregion 4-D (Nevada, Placer, Sierra)

Alisa Fong (Roseville City SD), term expires 2025

Tiffany Saathoff (Rocklin USD), term expires 2024

Jessica Spaid (Placer Union HSD), term expires 2025

County Delegate:

David Patterson (Placer COE), term expires 2024

Counties

Glenn, Tehama (Subregion A)

Butte (Subregion B)

Colusa, Sutter, Yuba (Subregion C)

Nevada, Placer, Sierra (Subregion D)

REQUIRES BOARD ACTION

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **FRIDAY, MARCH 15, 2024**. Only ONE Ballot per Board. Be sure to mark your vote “**X**” in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2024 DELEGATE ASSEMBLY BALLOT
SUBREGION 4-C
(Colusa, Sutter, and Yuba Counties)

Number of seats: 1 (Vote for no more than 1 candidate)

Delegates will serve two-year terms beginning April 1, 2024 - March 31, 2026

**denotes incumbent*

Greg Forest (Wheatland Union HSD)*

Provision for Write-in Candidate Name

School District

Signature of Superintendent or Board Clerk

Title

School District Name

Date of Board Action

See reverse side for list of all current Delegates in your Region.

REGION 4 – 8 Delegates (8 elected)

Director: Renee Nash (Eureka Union SD)

Below is a list of all elected or appointed Delegates from this Region.

Subregion 4-A (Glenn, Tehama)

Melissa Peters (Los Molinos USD), term expires 2024

Subregion 4-B (Butte)

Sharon Nilsson (Oroville City ESD), term expires 2025

Subregion 4-C (Colusa, Sutter, Yuba)

Nicolo Orozco (Yuba City USD), term expires 2025

Greg Forest (Wheatland Union HSD), term expires 2024

Subregion 4-D (Nevada, Placer, Sierra)

Alisa Fong (Roseville City SD), term expires 2025

Tiffany Saathoff (Rocklin USD), term expires 2024

Jessica Spaid (Placer Union HSD), term expires 2025

County Delegate:

David Patterson (Placer COE), term expires 2024

Counties

Glenn, Tehama (Subregion A)

Butte (Subregion B)

Colusa, Sutter, Yuba (Subregion C)

Nevada, Placer, Sierra (Subregion D)

Yuba County Office of Education

Comprehensive School Safety Plan

2023-2024

Yuba County Board of Education

Katharine Rosser, Area 1

John Nicoletti, Area 2

Marjorie Renicker, Area 3

Desiree Hastey, Area 4

Tracy Bishop, Area 5

NOTE: Tactical information is excluded from the public inspection document.

Portions of this Comprehensive School Safety Plan must be removed from this document if the Plan is shared with the public as they contain confidential information related to the County's tactical responses to criminal incidents and/or vulnerability to terrorist attack or other criminal acts. (Cal. Educ. Code section 32281(f)(1).)

A "Public Inspection Log" will be used to record the name, address, phone number and method used for verifying the identity of all individuals requesting to inspect the PUBLIC COPY of this plan. This document is not available for inspection on the internet.

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Mission, Motto, Vision and Values and Beliefs

Mission

The Yuba County Office of Education provides resources, information, services and education to empower those we serve.

Motto

RISE to Excellence

(Resources, Information, Service, Education)

Vision

The Yuba County Office of Education's priority is service to students, districts, and the community by providing exemplary educational programs, fiscal support and retention of qualified and valued employees.

Values and Beliefs

We value:

- Safe and caring environments
- Collaboration and shared decision making
- Individual development and recognition of accomplishments
- Open, honest communication
- Respect in all interactions
- Accountability to self and others
- High levels of efficiency, resource management, and professionalism
- Self-reflection and continual improvement

STRATEGIES AND PROGRAMS THAT MAINTAIN A HIGH LEVEL OF SCHOOL SAFETY EMERGENCY RESPONSE PLAN

PURPOSE:

The Yuba County Office of Education (YCOE) Comprehensive School Safety Plan (CSSP) provides guidance and direction to administrators and staff who have Emergency Management Responsibilities (EMR). The Emergency Response Plan along with the Comprehensive School Safety Plan shall be used during an emergency incident involving a Yuba County Office of Education facility within Yuba County. The plan details the flow of command from the Superintendent level to the school level.

LEVELS OF EMERGENCIES:

Level One Emergencies

- A localized emergency that the school site and/or facility personnel can manage by following their own emergency plan.
Example: Power outage, campus disorder, student injured

Level Two Emergencies

- A moderate to severe emergency, somewhat beyond Yuba County Office of Education personnel response capability, which may require mutual aid assistance from the fire department, police department, etc.
Example: Fire, bomb threat, intruder on campus.

Level Three Emergencies

- A major disaster that requires mutual aid assistance; recovery time is extensive and response time may be delayed or impaired

PLAN IMPLEMENTATION:

The Comprehensive School Safety Plan will be:

- Initiated by the Superintendent, Site Administrator, Emergency Response Administrator or Designee;
- Implemented requiring the support of all staff who are mandated to remain on site and perform their assigned duties until released;
- Reviewed annually for modifications;
- Submit for approval by the Yuba County Office of Education Board of Trustees by March 1st of each year.

HAZARD ASSESSMENT:

A physical survey of each campus for hazardous conditions will be performed each year under the direction of the Site Administrator, Emergency Response Administrator, or Designee. All staff members will report any hazardous conditions within his/her classroom or office space immediately.

STAFF TRAINING:

Understanding that training is the most effective way to ensure a safe response to natural or man-caused disasters, all certificated and classified staff will review the safety plan annually and discuss the responsibilities outlined in the Emergency Response Plan.

EMERGENCY DRILLS:

Under state law:

- Drills will be initiated by announcement or uniform bell.
- Fire drills will be conducted monthly.
- "Drop, Cover, and Hold" drills will be held twice per year.
- Earthquake plans will be initiated on a rotating basis at least twice during each school year.

EVACUATION ROUTES:

The Site Administrator or Designee is responsible for establishing and maintaining a safe evacuation route from all facility buildings. Evacuation routes will be reviewed on an annual basis and updates will be made, if necessary. **Evacuation routes will be posted in all facilities, classrooms, multi-purpose rooms, libraries, and school offices.**

PARENT COMMUNICATION:

Parents will be notified and reminded on an annual basis of the procedures set out in the Emergency Response Plan. The Student Release Policy will be reviewed on an annual basis. Parents will be required to complete the Emergency Card which authorizes the Yuba County Office of Education to release their students to other adults in the event of an emergency or disaster.

STUDENT RELEASE/ EMERGENCY FILE:

In all emergencies, the Site Administrator or Designee (under the direction of the Superintendent or Designee) will decide to release students. When students are released, certain portions of the Emergency Response Plan may be implemented.

If the evacuation of students is necessary, an emergency file containing pertinent information for each student will be maintained and available in the classroom (programs on host campuses) or school office (YCOE facilities). Each school secretary or designee will be instructed to bring all emergency information to the evacuation assembly area. A student release policy will be followed for the safe release of students to their parents or other responsible adults.

COMMUNICATION:

During an emergency, each site will report the condition of the site, injuries, damage to buildings, through email using Catapult EMS. Telephones and cell phones may be used but cannot be relied upon. Communication will occur only to report emergency conditions or to request emergency assistance. No other calls will be made. Students and parents will be informed of this policy and encouraged to adhere to it. Parents will be contacted through the county's off-site "Parent Square" notification system.

KEY EMERGENCY CONTACT:

After contacting 911, it is imperative during an emergency that the Principal or Designee contacts the Superintendent and County Office Safety Team (COST) using Catapult EMS.

SAFE SCHOOL LEADERSHIP TEAM (SSLT):

Each Yuba County Office of Education facility will have a Safe School Leadership Team (SSLT) to take charge of the emergency, respond effectively, protect the occupants of the facility and reduce the risk of physical injury, property damage and business interruption.

OPERATION AREA, REGIONAL AND STATE:

The school site Safe School Leadership Team (SSLT) carries out the Field Response level of crisis and emergency management. The County Office Safety Team (COST) functions at the Local Government level to facilitate the flow of information within and between levels of the system, and coordination among all responding agencies.

ESSENTIAL MANAGEMENT FUNCTIONS: There are five essential functions: Command, Operations, Planning/Intelligence, Logistics, and Finance/Administration. The term "Management" is used instead of command at all levels except Field Response. The titles of the other functions remain the same at all levels.

Tasks are delegated to members of the SSLT to successfully handle critical incidents. The SSLT member is then responsible for the task assigned and serves as the manager of the task. This type of delegation allows each Executive Cabinet leader to focus on just one or two aspects of the incident. The Executive Directors then provide information to the incident commander (Superintendent of Schools) and assist them in making informed decisions. Using this organizational system during a critical incident creates clear communication and channels that will reduce the amount of confusion and chaos.

If telephone or electric services are interrupted, two-way radios, bullhorn, whistles, or runners will be utilized within the facility or school grounds.

GENERAL EMERGENCY PROCEDURES:

The Emergency Response Plan establishes a format of general procedures to be followed in the event of any emergency. Site Administrators or Designee will develop and maintain emergency response teams according to these procedures and will drill and practice with their staff using these specific instructions. Minor adjustments may be necessary due to staff size, but all modifications must be approved by the Emergency Response Administrator. Uniformity to response is of utmost importance. Staff will be updated on an annual basis of any changes to established procedures.

SCHOOL CRIME STATUS AND REPORTING:

All schools within the Yuba County Office of Education comply with all Federal regulations in the accumulation and reporting of data and statistics on expulsions, suspension, and truancy information to satisfy NCLB requirements. All calls to law enforcement are documented and reported as required. Discipline and truancy data can be found on School Site Report Cards as well as the demographics of each school. None of the schools within the Yuba County Office of Education are at risk of being classified as persistently dangerous schools.

PREVENTION AND INTERVENTION STRATEGIES THAT PROMOTE VIOLENCE-FREE AND DRUG-FREE SCHOOLS

SECOND STEP:

Second Step is a violence prevention curriculum implemented in kindergarten through third grades. Student participants in Second Step learn and practice vital social skills, such as empathy, emotion management, problem solving and cooperation. These essential life skills help students in the classroom, on the playground and at home.

Research indicates that children who are socially competent perform better academically. Second Step lessons give tools to help children become socially skilled and develop strong bonds to school. The engaging photo lesson cards show adults and children expressing emotions and solving problems in real-life situations. Lesson cards include objectives, scripts, discussion questions, role-plays, and other activities. Lively classroom videos also spark discussion, enriching students' learning of important social and emotional skills.

PARENT PROJECT (12-18 years old), LOVING SOLUTIONS (6-11 Years old), AND POSITIVE DISCIPLINE (0-5 years old) PARENTING CLASSES:

Parenting classes are offered regularly and are open to all parents in Yuba County. Referrals can be made by parents, school staff, Yuba County Child Protective Services, and Yuba County Courts.

Positive Behavior Interventions and Supports (PBIS):

School-wide Positive Behavior Interventions and Supports is a systems approach to establishing the social culture and behavioral supports needed for all children in a school to achieve both social and academic success. PBIS is not a packaged curriculum, but an approach that defines core elements that can be achieved through a variety of strategies. The core elements at each of the three tiers in the prevention model are defined below:

- Behavioral expectations taught
- Reward system for appropriate behavior
- Clearly defined consequences for problem behavior
- Differentiated instruction for behavior
- Continuous collection and use of data for decision-making
- Universal screening for behavior support

COMMUNITY RELATIONSHIPS:

LAW ENFORCEMENT: Yuba County Office of Education has teamed with the Yuba County Sheriff's Department, Marysville Police Department, and Yuba County Probation Office to promote positive relationships with law enforcement as well as prevent violence and criminal activity. Administrators meet with the Marysville Police Department and Yuba County Sheriff's Department to address concerns and work on strategies to decrease student discipline. The goal of the partnership with YCSO and MPD is to develop relationships with families, counsel students, and enforce the rules of the school and the laws of the community.

YUBA COUNTY PROBATION: The P.A.S.S. Program through Yuba County Probation's primary goal has been to counteract factors interfering with student learning under performance with a comprehensive and multifaceted approach. This collaborative approach includes:

- Facilitating student and family access to effective services and special assistance as needed.
- Responding to, and where feasible, preventing school and personal crises.
- Supporting transitions by assisting students and their families as they negotiate school and grade changes, and daily transitions.
- Focus on increasing a partnership between home and school.
- Increasing community involvement and support to develop greater community involvement and support.

Safe School Climate Strategies

Component 1: People and Programs, create a “caring and connected” school climate.

Goals and Objectives:

School Related Activities:

1. YCOE staff participates in on-going PBIS training.
2. A school wide policy discipline policy has been created that promotes positive behavior rather than negative.
3. Common vocabulary and forms are used by all staff at the three school sites using PBIS; Charter, Carden and TEM.
4. Training is given to students at all school sites that include bully prevention and positive behavior interaction.
5. Positive behavior tickets are handed out to award positive behavior by the student on a daily basis.
6. All students and families will be provided with a handbook to promote PBIS.

Student Related Activities:

1. Daily reward drawings for students using positive behavior tickets.
2. Recognition of students by displaying their names on the wall in each classroom.
3. Student of the week.
4. Student of the month.
5. Homework passes and free dress privileges are awarded to students at the end of the month using positive behavior tickets.

Parent and Family-Related Activities:

1. Parents are invited to be PBIS team members.
2. Parents and Staff attend School Site Council meetings where PBIS is explained.
3. Quarterly parent dinners prepared by the staff are held to build relationships with student’s families.
4. An open-door policy is maintained by the staff and administration for all families.
5. Fundraisers are held by the student council or the PBIS student committee and parents are encouraged to participate.

Component 2: Create a physical environment that communicates respect for learning and the individuals.

Goals and Objectives:

School Related Activities:

1. Administration and staff monitor all areas of the school for student safety.
2. Implemented CATAPULT EMS to provide instant notification to staff, school administrators, county administrators, and local law enforcement in the event of a lockdown, shelter-in-place, or evacuation of students on our campus.
3. Emergency preparedness exercises are held to ensure knowledge of procedures.
4. Monthly inspections of the school site are completed by the administration to ensure safety issues are addressed.

Student Related Activities:

1. Through PBIS, students are allowed to beautify their school.
2. Each month students are picked using PBIS to enhance their school-by-school beautification (planting, painting, general maintenance as part of construction technology class).

Safe School Leadership Team

In the event of an emergency, the Safe School Leadership Team should report to (designated location) to oversee and provide directions during the emergency situation. The principal and/or designee in charge are to facilitate the following:

- (1) Secure the area,
- (2) Check for damage,
- (3) Assess injury situations,
- (4) Report findings through CATAPULT which will alert COUNTY SAFETY TEAM.

POSITION & NAME	PHONE
Principal:	
Principal Alt:	
Teacher:	
Teacher Alt:	
Secretary:	
Secretary Alt:	
Classified:	
Classified Alt:	

THREAT ASSESSMENT MANAGEMENT TEAM (TAMT) (Student Wellness Team)

When a school identifies an individual or group that may pose a potential harm to themselves or others, the facility or school will convene their **Threat Assessment Management Team (TAMT)**.

The task of the TAMT is to assess the level of threat posed; determine what level of response the facility or school site will initiate; what YUBA COUNTY OFFICE OF EDUCATION resources may be required and what response may be needed.

This team should work with outside agencies when making referrals under Welfare and Institution Code 5150.

The team will oversee and document the school site's response to threats, 5150 referrals, and plan for monitoring or services that may need to occur after the crisis has passed.

When engaged in the 5150 process, this team becomes a **Student Wellness Team**. The team may expand at that point to include other staff, parents or whoever else may be required to monitor the student's wellbeing when and if returned to school.

STAFF MEMBER	TITLE
	Principal
	Assistant Principal or Designee
	School Psychologist
	Student Support
	PASS Officer
	Student Discipline & Attendance

FIRST AID RESPONDERS

Each facility or site must have designated First Aid responders Annually, identify those staff members who have current training in CPR and First Aid. In an emergency, any staff member may provide assistance. Ensure there are an adequate number of people trained in first aid in addition to the crisis response team.

CPR	First Aid	Name	Title	Room / Phone #

Emergency Care for Injuries, choking and sudden illness (flip chart) is the guide for providing first aid.

The flip charts are located in each classroom and office and first aid supplies are located in the school health office.

Any time an employee is involved in a possible blood exposure incident, it shall be reported as a Worker’s Compensation incident.

CPR PRECAUTIONS:

To minimize the risk of infectious disease transmission during emergency mouth-to-mouth resuscitation, mouthpieces, shields, pocket masks, or other ventilation devices shall be used. Such equipment shall be stored with the first aid equipment in the school health office.

Unless the scope of the crisis/first aid response is prohibitive, the appropriate student and/or emergency employee accident reports are to be completed as per the Yuba County Office of Education policy.

This team is the ONLY team, which should release students to parent(s) or guardian(s). Team responsibilities may include:

- Updating student census lists on a regular basis.
- Maintaining a “go box” with pens, forms, clipboards, etc., needed to establish a student release area.
- Securing census lists and emergency cards when a crisis occurs.
- Maintaining location at the front of the emergency meeting area.
- Assigning team(s) dedicated to the release of students and other team(s) dedicated to locating information for staff and students.
- When authorized by the Site Administrator or Designee, the Release Team begins the process of reuniting students with parents or guardians.
- Team ensures students are released to authorized parents or guardians and documents are released by using a sign-out form.

STUDENT RELEASE TEAM

STAFF MEMBER	TITLE	EMERGENCY TASK
	Attendance Clerk	Provide Student Information
	Office Staff	Release Team
	Site Administrator	Release Team
	County Office Designee	Release Team

STUDENT RELEASE TEAM:

This team is the ONLY team, which should release students to parent(s) or guardian(s). Team responsibilities may include:

- Updating student census lists regularly.
- Maintaining a “go box” with pens, forms, clipboards, etc., needed to establish a student release area.
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- Team ensures students are released to authorized parents or guardians and documents are released by using a sign-out form.

STAFF MEMBER	TITLE	EMERGENCY TASK
	Attendance Clerk	Provide Student Information
	Alt. Attendance Clerk	Provide Student Information
	Office Staff	Release Team
	Alt. Office Staff	Release Team
	Site Administrator	Release Team
	Alt. Site Administrator	Release Team
	County Office Designee	Release Team
	Alt. County Office Designee	Release Team

STUDENT RELEASE FORM:

STUDENT NAME	TEACHER	DATE	TIME	PARENT / GUARDIAN SIGNATURE

SCHOOL SITE PERSONNEL DUTIES AND RESPONSIBILITIES

In the event of a major disaster, there is no guarantee that emergency medical or fire personnel will be able to immediately respond to school sites. Therefore, the school staff must be prepared to ensure the care and safety of students during the first several hours after a major disaster without outside assistance. It is critical to determine *who* does *what*, *where*, and *how*—before such a disaster occurs.

Site Administrator/Emergency Response Administrator/Safe School Leadership Team

1. Acts as the liaison between the facility or school site and the Yuba County Office of Education and maintains communication with appropriate Yuba County Office of Education staff and/or local law enforcement agencies, fire department, and medical assistance agencies as appropriate.
2. Posts and regularly updates Safe School Leadership Team information and the emergency phone numbers, emergency first aid responders, and chemical inventory lists.
3. Ensures Safe School Leadership Team members are knowledgeable of the location of shut-off valves and how to turn them off. **Do not attempt to turn utilities back on yourself.**
4. Ensures that teachers and staff are trained to carry out responsibilities during disaster and drill procedures; encourages staff to work in teams through a buddy system.
5. Establishes a communications system consisting of the following elements:
 - a. System of specific disaster warning signals that are well known to staff and students and include both bell and voice signals.
 - b. Alternate system for written communication with staff in the event voice-to-voice communication is not available.
 - c. Designate and enforce exclusive use of a telephone line and number to be used only by the Site Administrator/Emergency Response Administrator (or authorized person) and the Superintendent.
 - d. A communication center in a location accessible to parents, interested community members, and media to handle inquiries, rumor control, and information in an orderly fashion.
6. Establishes a student release system that will facilitate an organized method to release individual students to authorized adults only.
7. Assigns the following duties to school staff:
 - a. Patrol entrances to direct emergency personnel, parents, Yuba County Office of Education staff, and media to appropriate areas, and prohibit unauthorized persons from entering campus or facility.
 - b. Monitor/supervise halls and corridors to maintain a safe and secure environment.
 - c. Conduct search-and-rescue operations to systematically search every room in order to locate trapped/injured persons and recover critical supplies and equipment.
 - d. Establish/coordinate a Communication Center.
 - e. Administer first aid.
 - f. Work with emergency medical triage teams to identify injured students and staff and to record ambulance destinations.
 - g. Supervise Student Release Procedures.
 - h. Check building utility systems and appliances for damage.
8. Schedule regular emergency drills and review the emergency plan with staff, students, and parents to schedule regular site inspections for safety hazards.
9. Plans alternate classroom evacuation routes if standard routes are obstructed.
10. Ensures that other personnel who provide services to students and staff are aware of emergency procedures.
11. Reviews and updates the site-level plan annually, with particular attention to the unique characteristics of the site.

EVACUATION PLANS

Each site must have an evacuation plan that consists of two stages:

Stage ONE Evacuation: All students and staff are evacuated from buildings and stationed at a safe location on campus. Location identified in the Emergency Response Plan.

Stage TWO Relocation: At the direction of the Site Administrator/Superintendent/Emergency Response Administrator or Designee, all students and staff are relocated to a determined location off campus at time of event. Coordinate with Operations department and Police and Fire Department. (Examples: Gas leak, fallen aircraft, flood, etc.)

Plans shall be based on the current "School Maps" obtained from the Maintenance Operations Department.

Evacuation Plan Checklist:

- Detailed evacuation routes
- Designated areas for each teacher and class
- Areas of supervision
- Transportation points (for buses and autos)
- Student Release Area
- Press Area

TEAMS:

- Crisis Response Team
- Student Release Team

OTHER:

- Emergency cards and census list (Always ready to be taken to student release area)
- Parent/ Guardian sign out log or forms
- Impaired mobility list (Location of these students throughout the school day)
- Classroom evacuation materials
- Communication Plan (How teachers will communicate to the Safe School Leadership Team)

FIRE DRILL & LOCKDOWN DRILL SCHEDULES

The Site Administrator or Designee shall hold fire drills at least once a month at the elementary and intermediate level, and not less than twice every school year at the secondary level. (Education Code 32001 & AR 3516.1).

FIRE DRILL SCHEDULE

MONTH	DATE	TIME
August		
September		
October		
November		
December		
January		
February		
March		
April		
May		

LOCKDOWN DRILL SCHEDULE

SEMESTER	DATE	TIME
FALL		
SPRING		

DUCK, COVER and HOLD DRILL

SEMESTER	DATE	TIME
FALL		
SPRING		

Checklist for LOCKDOWN DRILL

- The site administrator will send out a message to parents that a drill will happen the following week.
- School administrators will provide maps and keys for law enforcement and/or county office employees to check classrooms.
- School administrators will provide the safety team with an observer form to complete and be turned in at the end.
- Divide the campus up so all classrooms can be checked.
- Announce lockdown drill over PA (Follow safety procedures which included cards in windows).
- Initiate Catapult EMS CODE RED in DRILL MODE (do NOT include first responders and county office safety team).
- After the drill, resolve CODE RED using Catapult. Take it off DRILL MODE.
- After the drill, debrief with the team. (Share with staff at the next staff meeting or before).
- Send out a message to parents on Parent Square:
 - a. Hello, this is _____ from _____. I am calling to inform you that our school participated in a lockdown drill today to enhance student safety. We have been working closely with the Yuba County Sheriff's Department and Marysville Police to improve procedures and guarantee all students and staff are prepared in the event of an actual emergency. Have a great day!
- We will debrief at the next Safety Meeting.

YCOE LOCKDOWN DRILL OBSERVATION FORM

Observer Name:

School:

Date:

ROOM #	Doors/Windows Locked?	Lights Out?	Students and staff are hidden and out of view.	Colored card placed in window	Additional Comments
Please check Y or N for each column					
	Y/N	Y/N	Y/N	Y/N	
	Y/N	Y/N	Y/N	Y/N	
	Y/N	Y/N	Y/N	Y/N	
	Y/N	Y/N	Y/N	Y/N	
	Y/N	Y/N	Y/N	Y/N	
	Y/N	Y/N	Y/N	Y/N	
	Y/N	Y/N	Y/N	Y/N	
	Y/N	Y/N	Y/N	Y/N	
	Y/N	Y/N	Y/N	Y/N	
	Y/N	Y/N	Y/N	Y/N	
	Y/N	Y/N	Y/N	Y/N	
	Y/N	Y/N	Y/N	Y/N	
	Y/N	Y/N	Y/N	Y/N	
	Y/N	Y/N	Y/N	Y/N	

FOR STAFF USE ONLY

TIME INCIDENT ENTERED INTO SYSTEM:	% of STUDENTS ACCOUNTED FOR:	% OF STAFF ACCOUNTED FOR:	TIME INCIDENT CLOSED IN SYSTEM:

HARD LOCKDOWN (CODE RED) PROCEDURE

A lockdown may be used as an emergency response when a facility or school is faced with extremely violent behavior, armed intruders, active shooters, a hostage situation, or when there is police activity in the general area that could threaten the safety of students and staff. When a lockdown is initiated, it means there is an immediate and possibly life-threatening situation on campus and it must be taken seriously. Students and staff may evacuate the area if the lockdown could be compromised.

In the event of a lockdown, the **Site Administrator or Designee** will carry out all or some of the following:

1. Imminent Danger Signal (All-Call over the intercom, "**LOCKDOWN, Please lock all classroom doors! This is a hard lockdown! Code Red!**") CATAPULT EMS will be activated to alert staff, law enforcement, and County Office staff through a smartphone or tablet.
2. **CALL 911**
3. The Site Administrator will maintain phone communication with the Superintendent's office.
4. Secure building entrances, ensuring that no unauthorized individuals leave or enter the school.
5. If the emergency is away from campus, the Site Administrator or designee may modify the Hard Lockdown to Soft Lockdown and allow teachers and staff to continue their regular school activities within the building.
6. Prohibit outdoor activities.
7. Be prepared to evacuate to a safe location.
8. Stay in control of all site activities until emergency personnel arrive.

In the event of a Lockdown, **TEACHERS and STAFF** will carry out some or all of the following, depending on the event:

1. If outside, move students to classrooms or designated safe interior buildings OR off campus at a designated location.
2. Close all windows, lock doors and turn off lights.
3. Turn off television, computer, Smartboard, and anything else that illuminates the room.
4. Do not evacuate if you hear a fire alarm (unless you detect a fire).
5. Instruct students to turn off cell phones and pagers and not use the telephone, intercom system, or email. Teachers and staff can use it as necessary.
6. Students are to move away from doors and windows to hide from possible intruder.
7. Barricade doors with bookshelves, and any other furniture to make it more difficult for the intruder to enter the room.
8. Do not release or admit students for any reason unless authorized by on-site emergency personnel or school administrators.
9. When able report any missing or extra students using CATAPULT EMS.
10. When the classroom is secure and students have been accounted for, place the appropriate card in the window. (See Below)
11. If Hard Lockdown is modified to Soft Lockdown (principal will advise) teachers and staff may continue with their normal schedule within the classroom and interior of the building.

Each classroom will contain a set of color-coded cards for emergency situations. These cards will signify to emergency responders the current status of students in the classrooms. Cards will be placed on the exterior of the classroom door or the interior door window if appropriate. The color of each card is universal to the Disaster Management System and will have the following meanings:

Red - Indicates "Shelter in Place" and that there is at least one person in the classroom with a **traumatic injury**.

Green - Indicates "Shelter in Place" and that there is at least one person in the classroom with a **minor injury**.

Black - Indicates "Shelter in Place" and that there is at least one person in the classroom who is **deceased**.

Yellow - Indicates "Shelter in Place" and that there are no circumstances that need to be immediately addressed.

White - Indicates the classroom has been **evacuated**.

After Emergency:

1. At the direction of the Superintendent's Office, the Site Administrator or Designee will deactivate the Lockdown event by announcing "ALL CLEAR." Teachers will not release students until "ALL CLEAR" is heard.
2. Students may return to their regular schedule.
3. If student release is necessary, follow the release plan.

SOFT LOCKDOWN (CODE RED) PROCEDURE

A soft lockdown is when there is a suspicious person(s) in the area who could pose a threat to our students, or police activity in the general area that could threaten the safety of students and staff. When a soft lockdown is initiated, teachers will lock their doors and instruction will continue. Students will not be allowed to use the restroom without permission from the administration.

In the event of a lockdown, the Site Administrator or Designee will carry out all or some of the following:

1. All-call over intercom, "**This is a SOFT LOCKDOWN! Teachers, please lock classroom doors!**" A safety team member will activate CATAPULT EMS to alert staff, law enforcement, and county office staff through their smartphone or tablet.
2. **CALL 911**
3. Secure building entrances, ensuring that no unauthorized individuals leave or enter the school.
4. If the emergency is away from campus, the principal or designee may modify the lockdown and allow teachers to continue their regular school activities within the building.
5. Prohibit outdoor activities.
6. Be prepared to evacuate to a safe location.
7. Stay in control of all site activities until emergency personnel arrive.

In the event of a lockdown, **TEACHERS** will carry out some or all of the following depending on the event:

1. If outside, move students to a designated safe interior building.
2. Close all windows and lock doors.
3. Turn off the television or music.
4. Do not evacuate your secure location if you hear a fire alarm (unless you detect a fire).
5. Instruct students to turn off cell phones and not use the telephone, intercom system, or email. Teachers can use as necessary.
6. Students can remain at their desks and do work quietly.
7. Teachers will use CATAPULT EMS for further instructions and communication with the School Safety Team.
8. Do not release or admit students for any reason unless authorized by on-site emergency personnel or school administrators.
9. Use CATAPULT EMS to account for students in your classroom.

After Emergency:

1. At the direction of the County Office, the Site Administrator or Designee will deactivate the Lockdown event by announcing "ALL CLEAR." Teachers will not release students until "ALL CLEAR" is heard.
2. Resolve CODE RED in CATAPULT EMS
3. Make sure the message has been sent out to parents using School Messenger.
4. If student release is necessary, follow the release plan.

Each classroom will contain a set of color-coded cards for emergency situations. These cards will signify to emergency responders the current status of students in the classrooms. Cards will be placed on the exterior of the classroom door or on the interior door window if appropriate. The color of each card is universal to the Disaster Management System and will have the following meanings:

Red – Indicates "Shelter in Place" and that there is at least one person in the classroom with a **traumatic injury**.

Green - Indicates "Shelter in Place" and that there is at least one person in the classroom with a **minor injury**.

Black- Indicates "Shelter in Place" and that there is at least one person in the classroom who is **deceased**.

Yellow- Indicates "Shelter in Place" and that there are no circumstances that need to be immediately addressed.

White- Indicates the classroom has been **evacuated**.

SHELTER IN PLACE PROCEDURES:

The Shelter in Place System is generally activated when staff and students' safety (outdoors) is compromised. Such conditions include severe wind, chemical/toxic emissions, stinging insects, power outages, or air pollution.

Upon notification, the Site Administrator or Designee will:

1. Notify teachers and staff of Shelter In Place.
2. Activate Site Incident Command Post which will:
 - a. Contact emergency personnel, as needed.
 - b. Contact the Superintendent's Office
 - c. Implement portions of the Incident Command Team to address the current situation (such as turning off heating and air systems, checking for safe evacuation routes, etc.)
3. Consider evacuating students to the nearest safe location.
4. Control all site activities until further help arrives.

Teachers will do some or all of the following depending on the event:

1. If outside, move students to classrooms or the nearest safe area.
2. If inside, instruct students:
 - a. To sit at their desks and not to move about the room.
 - b. To turn off cell phones, not to use the telephone, intercom system, or email (teachers are allowed to use any of the necessary technology).
3. Close down air handling systems and circulating fans.
4. Close windows and doors.
5. Tape cracks in windows, doors, and vents to block unwanted air or interference.
6. When the classroom is secure and students have been accounted for, place the appropriate color card in the window.
7. Do not release students for any reason unless authorized by on-site emergency personnel or school administrators.
8. Do not evacuate if a fire alarm is heard.
9. When able, report any missing, injured, or extra students.
10. When able, check on the status of buddy teachers.
11. Some teachers may be assigned additional duties on the various response teams. Do not report to the Incident Command Post until another adult can supervise students.

Each classroom will contain a set of color-coded cards for emergency situations. These cards will signify to emergency responders the current status of students in the classrooms. Cards will be placed on the exterior of the classroom door or the interior door window if appropriate. The color of each card is universal to the Disaster Management System and will have the following meanings:

Red – Indicates "Shelter in Place" and that there is at least one person in the classroom with a **traumatic injury**.

Green - Indicates "Shelter in Place" and that there is at least one person in the classroom with a **minor injury**.

Black- Indicates "Shelter in Place" and that there is at least one person in the classroom who is **deceased**.

Yellow- Indicates "Shelter in Place" and that there are no circumstances that need to be immediately addressed.

White- Indicates the classroom has been **evacuated**.

After Emergency:

1. At the direction of the Superintendent's Office, the Site Administrator or Designee will deactivate Lockdown by announcing "All Clear."
2. Students may return to their regular schedule.
3. If student release is necessary, follow the release plan.
4. Yuba County Office of Education may provide psychological services to assist in the counseling of staff and students.

BIOLOGICAL/CHEMICAL THREAT EMERGENCY

If anyone received a suspicious letter or package with one or more of the following characteristics.

1. Has no return address or one that cannot be verified as legitimate;
2. Is of unusual weight, give the size of the letter/package;
3. Is oddly shaped;
4. Has been marked with "Personal" or "Confidential" notations;
5. Has a strange odor, stain, leaks or fine powder on the outside of the letter or package;
6. Has a visible protruding wire or aluminum foil;
7. Shows a city or state in the postmark that doesn't match the return address;
8. Is marked with threatening language;
9. Has excessive postage or packing material, such as masking tape and string;
10. Has misspellings of common words;
11. Is not addressed to a specific person.

Follow these directions:

1. Notify main office.
2. Do not open the letter/package.
3. If the letter/package is open or torn, do not touch, smell, or taste the substance.
4. If you have handled the letter/package with your hands, arms, and any exposed parts of your body, wash with soap and warm water.
5. Turn off the HVAC (air) system and any circulating fans.
6. Evacuate the room or office.
7. When evacuating, close the door and place a SAFE or HELP (from Integrated Crisis Station (ICS) signal on the door.

Site Administrator or Designee will:

1. Activate Site Incident Command Post, which will:
 - a. Call 9-1-1 (Fire/Haz Mat)
 - b. Notify County Office
 - c. Implement portions of the Incident Command Team, as necessary.
2. Keep the area isolated until the emergency unit arrives.
3. With the advice of the Superintendent or Designee, consider Shelter In Place or the need for evacuation.
4. Stay in control of all school activities until emergency personnel arrive.

Teachers will:

1. Be prepared to carry out Shelter In Place procedures or evacuate students and follow the Principal's or Designee's direction.
2. If evacuating, be ready to report any missing, extra, or injured students.
3. When able, check "buddy" for safety.
4. If Sheltering In Place, report any missing or extra students when able.
5. Do not release students for any reason unless authorized by on-site emergency personnel or school administrators.
6. When able initiate extra duties as assigned.

Note: Biological agents that include Anthrax spores infect only if inhaled, ingested, or are introduced into an open wound, or eye. Even if exposure does occur, the victim is not contagious and the condition is treatable with antibiotics, if identified early. Bacteria cannot survive exposure to ultraviolet or direct moisture.

After Emergency:

1. At the direction of the Superintendent, the Principal or Designee will deactivate the Shelter in Place by announcing "ALL CLEAR." Teachers will not release students until "ALL CLEAR" is heard.
2. Resolve CODE RED in CATAPULT EMS.
3. Make sure the message has been sent out to parents using School Messenger.
4. If student release is necessary, follow the release plan.

DROP, COVER & HOLD AND PROCEDURES

This exercise is most widely practiced in the event of a natural disaster such as an earthquake. However, when any sudden disturbance or disruption occurs (such as a fire or expulsion) threatening the safety of students, this exercise is most effective.

Teachers and staff are encouraged to practice this drill often using an easy one-word command (such as “drop”) for the students to hear and respond to quickly.

IF YOU ARE IN A CLASSROOM:

1. At the first indication of ground movement, teachers and students are to DROP to the ground. This movement should be activated by a simple command or signal (such as “drop”) that has been practiced in drills.
2. Seek protective COVER under or near desks, tables, or chairs in a kneeling or sitting position.
3. HOLD onto the table or chair legs. Furniture protects from falling objects.
4. Always position back to the window. Never face the window. Protect your head and eyes from flying glass and debris by using your arms and closing your eyes tightly.
5. Remain in the DROP position until the ground movement has ended.
6. Be prepared to repeat the DROP, COVER, and HOLD during aftershocks.
7. Do not get up and run; falling debris is hazardous.
8. Note: Evacuation is not automatic. Check for the safest route; if doubtful, stay put.

IF YOU ARE IN A HALLWAY OR CORRIDOR AND NO COVER IS AVAILABLE:

1. At the first indication of ground movement, DROP to the ground.
2. Place yourself against or crouch against an inside wall and COVER your head; stay away from outside walls, door jams, windows or other expanses of glass or potential falling objects.
3. Never face the window; always position back to a window; close your eyes tightly.
4. If able, HOLD onto any piece of furniture for shelter from falling debris.
5. Note: Evacuation is not automatic. Check for the safest route; if doubtful, stay put.
6. Remain in the DROP position until the ground movement has ended. Be prepared to repeat the DROP, COVER, and HOLD during aftershocks.
7. Do not run through a building or run outside. Falling debris is hazardous.

In all instances: Evacuation is not automatic. Use good judgment by first checking the condition of the building, outside area (fallen trees, power lines, etc). If doubtful, stay put.

IF YOU ARE OUTSIDE:

1. Move away from overhead hazards such as power lines, trees, and buildings. DROP to the ground and cover your head with your arms and hands. Lie flat, face down; close your eyes tightly.
2. Wait for shocks to subside before standing.
3. Do not re-enter buildings until it is determined safe.
4. Move to the nearest safe assembly area.
5. When able, report injuries and attendance.
6. Some teachers may be assigned additional duties on the various response teams; do not report to the Incident Command Post until students are supervised by another adult.

AFTER EMERGENCY:

1. At the direction of the Superintendent, the Principal or Designee will deactivate Shelter in Place or Evacuation by announcing “ALL CLEAR.” Teachers will not release students until “ALL CLEAR” is heard.
2. Resolve CODE RED in CATAPULT EMS
3. Make sure the message has been sent out to parents using School Messenger.
4. If student release is necessary, follow the release plan.

BOMB THREAT

IF A THREAT IS RECEIVED BY TELEPHONE:

1. **Pay close attention to:**
 - Exact wording
 - Speech characteristics
 - Background noises
2. **Ask these questions:**
 - Where is the bomb?
 - What kind of bomb?
 - When will it go off?
 - How big is it?
 - Why are you doing this?
3. Do not hang up on the caller and do not unnecessarily touch or move any of your surroundings.
4. Listen intently to gather as much information as possible.
5. Immediately notify the main office.
6. Follow instructions given by the Principal or Designee.

IF A WRITTEN THREAT IS RECEIVED:

1. Notify main office.
2. Copy the contents of the threat on another sheet of paper.
3. Do not handle the original message. Preserve identifying marks or fingerprints.
4. Follow instructions given by the Principal or Designee.

SITE ADMINISTRATOR OR DESIGNEE WILL:

1. Activate the Site Incident Command Post which will:
 - a. Contact the fire and police departments.
 - b. Contact the County Office
2. Stay in control of all site activities until the arrival of the emergency personnel.
3. Instruct staff to turn off any pagers, cell phones, two-way radios, or cordless phones. Do not use these devices during this threat.
4. Caution staff against picking up or touching any strange objects or packages.
5. Determine (with the County Office) to:
 - a. Conduct a search, using police and fire departments, bomb squad, and other support unities
 - b. Evacuate students during the search.
 - c. Instruct students to leave belongings in the classroom.
6. If evacuation is necessary caution teachers and staff to avoid routes that go through parking lots, large containers, and areas where secondary devices may be hidden such as trashcans, drain spouts, lockers, etc.

AFTER EMERGENCY:

1. At the direction of the Superintendent, the Principal or Designee will deactivate Shelter in Place or Evacuation by announcing "ALL CLEAR." Teachers will not release students until "ALL CLEAR" is heard.
2. Resolve CODE RED in CATAPULT EMS.
3. Make sure the message has been sent out to parents using Parent Square.
4. If student release is necessary, follow the release plan.

AIRCRAFT ACCIDENT

IF YOU WERE WITNESS TO AN AIRPLANE ACCIDENT:

1. If able, call 9-1-1.
2. Notify main office.
3. Move students to the nearest safe area.

WHEN AN ACCIDENT OCCURS, THE SITE ADMINISTRATOR OR DESIGNEE WILL IMMEDIATELY:

1. Activate Site Incident Command Post which will:
 - a. Call 9-1-1.
 - b. Contact the Superintendent's Office.
 - c. Assemble portions of the Incident Command team that may be able to assist with small fires or injuries.
2. Check evacuation routes for safety.
3. Consider evacuation of staff and students using the safest evacuation route.
4. Stay in control of all site activities until the arrival of emergency personnel.

TEACHERS WILL:

1. If outside, "drop, cover, and hold."
2. Following the accident, move students to the nearest safe location.
3. If inside and classroom is unsafe evaluate students using the safest route to the assembly area
4. Be ready to report any missing, extra, or injured students.
5. When able, check your "buddy."
6. When able to initiate extra duties as assigned.

AFTER EMERGENCY:

1. At the direction of the Superintendent, the Site Administrator or Designee will announce, "All Clear."
2. Students may return to their regular schedule.
3. If student release is necessary, follow the release plan.
4. The County Office may provide psychological services to assist in the counseling of staff and students.
5. Be prepared to provide input to the Incident Report that will be provided by the Site Administrator, Emergency Response Administrator, or Designee.

FLOOD

WHEN AN ACCIDENT OCCURS, THE SITE ADMINISTRATOR OR DESIGNEE WILL IMMEDIATELY:

1. Activate Site Incident Command Post which will:
 - a. Contact the Superintendent's Office for instructions.
 - b. Assemble portions of the Incident Command Team as necessary (such as Site Facility Check to turn off utilities and check for the safest evacuation routes).
 - c. Listen to the news on battery-operated radio.
2. Determine the need and ability to evacuate staff and students.
3. Check evacuation routes for safety.
4. Cancel all scheduled outside events.
5. Stay in control of all site activities.

TEACHERS WILL:

1. If evacuation is ordered, follow the plan. Follow the instructions of the Principal or Designee.
2. Be prepared to report missing, extra, or injured students.
3. When able, initiate additional duties as assigned.

AFTER EMERGENCY:

1. If buildings have flooded, they must be inspected before occupancy.
2. At the direction of the Superintendent's Office, the Site Administrator or Designee will deactivate by announcing, "All Clear."
3. Students may return to their regular schedule.
4. If student release is necessary, follow the release plan.

FIRE/EXPLOSION

IF A FIRE OR EXPLOSION OCCURS:

1. Drop, Cover, and Hold.
2. If able, call 9-1-1.
3. Notify main office.
4. If able, evacuate students to the nearest safe location.

THE SITE ADMINISTRATOR OR DESIGNEE WILL:

1. Activate the Site Incident Command Post which will, among other things;
 - a. Contact the fire department/9-1-1- for assistance
 - b. Contact Superintendent's Office
 - c. Assemble portions of the Incident Command team that can assist in small fires and immediate medical issues.
2. If evacuation is necessary, check for the safest route
3. Caution should be taken to maintain a safe upwind position away from the fire
4. If the alarm is used, verify the situation with the fire department
5. (Explosion) Check immediate areas for physical hazards and dangers to rescue and first aid personnel.

TEACHERS WILL:

1. Upon signal for evacuation, check first for the safest evacuation route to the assembly area.
2. Place the appropriate color card on the door. (See below)

Each classroom will contain a set of color-coded cards for emergency situations. These cards will signify to emergency responders the current status of students in the classrooms. Cards will be placed on the exterior of the classroom door or the interior door window if appropriate. The color of each card is universal to the Disaster Management System and will have the following meanings:

Red – Indicates “Shelter in Place” and that there is at least one person in the classroom with a **traumatic injury**.

Green - Indicates “Shelter in Place” and that there is at least one person in the classroom with a **minor injury**.

Black - Indicates “Shelter in Place” and that there is at least one person in the classroom who is **deceased**.

Yellow - Indicates “Shelter in Place” and that there are no circumstances that need to be immediately addressed.

White - Indicates the classroom has been **evacuated**.

AFTER EMERGENCY:

1. Building(s) must be inspected before re-occupancy.
2. If necessary, an alternate facility will be coordinated by the Emergency Response Administrator.
3. If student release is determined, follow the release plan.

AIR POLLUTION

The Air Quality Index (AQI) was issued in 1999 by the U.S. EPA for daily air quality reports to the public. The following levels of pollution have been established by the Air Pollution Control District. Each school will be informed by the local health officer or County Superintendent to abide by each standard:

AQI Index Values	Health Categories	Cautionary Statements For 8-Hour Ozone
0 to 50	Good	None
51 to 100	Moderate	Unusually sensitive people should consider limiting prolonged outdoor exertion.
101 to 150	Unhealthy for Sensitive Groups	Active children and adults, people with respiratory disease, such as asthma, should limit prolonged outdoor exertion.
151 to 200	Unhealthy	Active children and adults, and people with respiratory disease, such as asthma, should avoid prolonged outdoor exertion; everyone else especially children, should limit outdoor exertion.
201-300	Very Unhealthy	Active children and adults, and people with respiratory diseases, such as asthma, should avoid all outdoor exertion; everyone else especially children, should limit outdoor exertion.
301-500	Hazardous	Everyone should avoid all outdoor exertion.

BEFORE UNHEALTHY AIR QUALITY, THE SITE ADMINISTRATOR OR DESIGNEE WILL:

1. Develop and maintain a file of students and staff who have or are susceptible to respiratory problems. The file will contain data on the location of such persons at different times of the school day. This data may be kept with the county nurse.
2. Meet with physical education teachers and other teachers directing strenuous activity programs and determine alternate programs available during an air pollution episode.

WHEN NOTIFIED OF AN AIR POLLUTION EPISODE, THE SITE ADMINISTRATOR OR DESIGNEE WILL:

1. Inform staff and notify those individuals in file to stay indoors and minimize physical activity following a pre-established communication plan.
2. Cancel all athletic competitions and practices and any other activities which require strenuous physical activity.
3. Instruct employees to minimize strenuous physical activity.
4. Cancel any events requiring the use of vehicles.
5. Urge staff and students to minimize the use of vehicles.

IN THE EVENT OF AN EMERGENCY SCHOOL AND COUNTY SAFETY TEAM RESPONSIBILITIES

COUNTY ADMIN/ SUPPORT STAFF RESPONSIBILITIES:

1. Assess life/safety issues immediately.
2. Provide immediate emergency medical care.
3. Call 9-1-1.
4. Enter the incident into the CATAPULT EMS system if someone has not already.
5. All communication via school radio should be limited to keep the airwave open. For example, if an area is "secure" the staff responsible for securing that area will report via radio, "Office clear."

AREAS OF RESPONSIBILITY FOR SUPPORT STAFF/ ADMIN: *(The below areas are assigned to each staff member to secure and report to the office on the radio when clear.)*

RESPONSIBILITY	STAFF MEMBER(s)	RESPONSIBILITY	STAFF MEMBER(s)
CATAPULT EMS / EMAIL		OTHER	
RADIO CONTACT/CLEAR AREAS		OTHER	
FRONT OFFICE			
COUNSELING OFFICE			
ATTENDANCE OFFICE			
CAFETERIA			
GYM			
OTHER			

OFFICE STAFF CONTROLLING CATAPULT EMS/ EMAIL WILL BE SECURED IN A DESIGNATED AREA.

COUNTY OFFICE SAFETY TEAM RESPONSIBILITIES:

Rob Gregor, Bobbi Abold, Kristen Nottle-Powell, Mary Pa Hang, Aaron Thornsberry, and Amy Nore

The **COUNTY SAFETY TEAM** will meet immediately in the Superintendent's office to help with the following:

1. Alert all surrounding county program administrators and district schools about the incident.
2. Superintendent or Designee compose and/or approve ALL messages to media, board members, staff, and all students affected.
3. Coordinate transportation routes if needed and/or provide transportation for evacuation if needed. All parents will be alerted of any change in transportation through Parent Square.
4. Convene the Incident Command Center to implement procedures awaiting 9-1-1 response.
5. Inform arriving Police/EMS/Fire Department of the situation and status.
6. Superintendent will assign any other tasks to the County Office Safety Team.
7. County Office Safety Team members will help the school site with the release of students (if needed) when it is safe to do so.

State of California Government Code Chapter 8, Division IV, Title I

The State of California Government Code states that all public employees become emergency service workers in the event of a declared emergency. This means that all Yuba County Office of Education employees will be required to work in this capacity in case a disaster occurs and as state of emergency is declared.

KEY PHONE NUMBERS

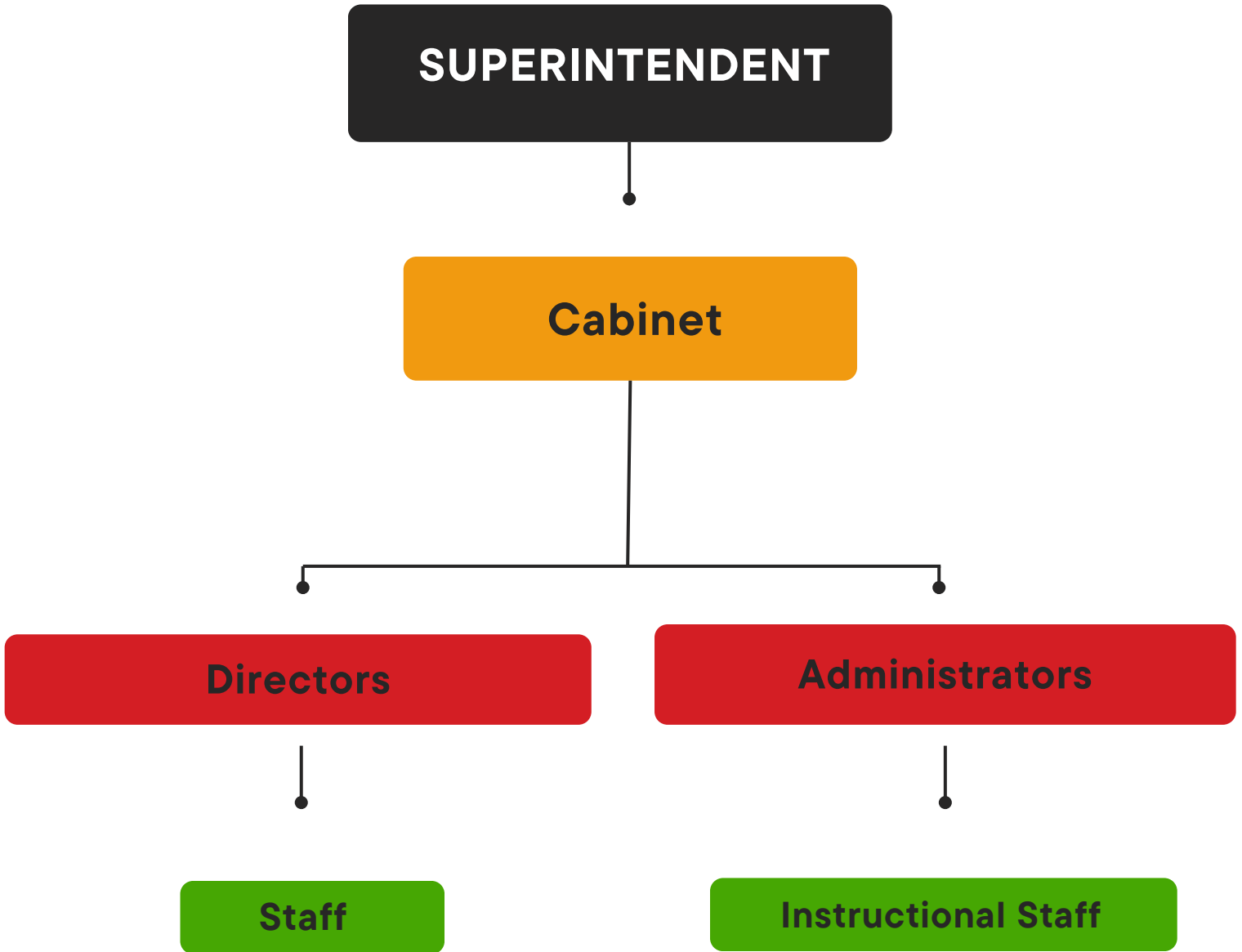
Police, Fire, CHP, Ambulance 911

Yuba County Sheriff's Dept. (530) 749-7777
 Marysville Police (MPD) (530) 749-6611
 Adventist Health Rideout (530) 749-4300
 Yuba County OES (530) 749-7520
 Victim Witness (530) 741-6275

PG & E 1-800-743-5000
 American Red Cross (530) 673-1460
 Toxic Chemical Control 1-800-424-8802

YCOE

Phone Chart



THREAT ASSESSMENT & STUDENT WELLNESS PLAN

Education Code 48900.7~ Terroristic Threats

- (a) In addition to the reasons specified in Sections 48900, 48900.2, and 48900.3 and 48900.4, a pupil may be suspended from school or recommended for expulsion if the Superintendent's Designee or the Principal of the school in which the pupil is enrolled determines that the pupil has made terrorist threats against school officials or school property, or both.
- (b) For this section, "terroristic threat " shall include any statement, whether written or oral, by a person who willfully threatens to commit a crime that will result in death, great bodily injury to another person, or property damage in excess of one thousand dollars with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out, which, on its face and under the circumstances in which it is made, is so unequivocal, unconditional, immediate, and specific as to convey to the person threatened, a gravity of purpose and an immediate prospect of execution of the threat, and thereby causes that person reasonably to be in sustained fear for his or her safety or his or her immediate family's safety, or the protection of the Yuba County Office of Education property, or the personal property of the person threatened or his or her immediate family.

California Welfare and Institutions Code 5150

When any person, as a result of a mental disorder, is a danger to others, or himself/herself, or gravely disabled, a peace officer, member of the attending staff, as defined by regulation, of an evaluation facility designated by the county, designated members of a mobile crisis team provided by Section 5651.7, or other professional person designated by the county may, upon probable cause, take, or cause to be taken the person into custody and place him or her in custody at the Sutter-Yuba Behavioral Health facility for 72-hour treatment and evaluation.

Sutter-Yuba Behavioral Health shall require an application in writing, stating the circumstances under which the person's condition was called to the attention of the officer, member of the attending staff, or professional person, and stating that the officer, member of the attending staff, or professional person has probable cause to believe that the person is, because of a mental disorder, a danger to others, or himself or herself, or gravely disabled. If the probable cause is based on the statement of a person other than their officer, member of the attending staff, or professional person, such person shall be liable in a civil action for intentionally giving a statement, that he/she knows to be false.

SITE THREAT ASSESSMENT TEAM

The school Site Threat Assessment Team (STAT) is comprised of at least 3 individuals from the school site crisis team:

SITE THREAT ASSESSMENT TEAM:

Site Administrator
School Resource Office/Probation Officer
School Psychologist
Nurse

THREAT ASSESSMENT PROCEDURE

1. The STAT will utilize Threat Assessment Guidelines, Protocol, and Worksheet to help determine whether the threat is Low, Medium, or High.
2. If the threat is deemed to be a credible HIGH-LEVEL THREAT, the STAT will recommend:
 - A school discipline/law enforcement response.
 - Student Wellness Team Process (W & I 5150 Procedure Checklist).
3. When appropriate, the Site Administrator will notify the student's parents, victims and their parents, appropriate staff/others and communicate with the Superintendent. The Site Administrator should obtain a parent's signature on an "Interagency Authorization for Release of Information" form. The Site Administrator will designate a team member to maintain a case folder on the incident.

4. The Superintendent or Designee will address as necessary:
 - Liability issues
 - School Safety Issues
 - Student disciplinary issues
 - Legal Issues
 - Special Education Issues
5. The Site Administrator or Designee will contact the Superintendent or Designee to develop a course of action.
6. When it is determined that the student will return to campus, a meeting will be held with parents and administrators to implement:
 - A Site Contract or Suspended Expulsion Contract
 - Mental Health Plan, if appropriate Behavior Plan or updated IEP for programs and service.

THREAT ASSESSMENT GUIDELINES

Note: The Threat Assessment Guidelines, Threat Assessment Protocol, and Threat Assessment Worksheet are NOT intended to be used as a “profiling” tool. They should be used only after a threat to help evaluate the severity level of that threat in the total context of the student’s history, personality, family, school, and social dynamics. Threat Assessment levels are meant to assist team members in developing a response that is appropriate to a specific incident.

Threat Assessment Levels

A threat is referred to the Site Administrator and, if necessary, the Site Threat Assessment Team (STAT) composed of administrators, a Probation Officer, a school psychologist, and appropriate staff/others to determine the severity level.

LOW LEVEL THREAT (1): A threat that poses a minimal risk to the victim and public safety:

- Threat is vague and indirect.
- Information contained within the threat is inconsistent, implausible, or lacks detail.
- Threat lacks realism.
- The content of the threat suggests the person is unlikely to carry it out. It could be impulsive, a form of teasing, or a show of bravado. “I could just kill him for saying that.” **“You better not mess with me, or I’ll beat you up.”**

MEDIUM LEVEL THREAT (2): A threat that could be carried out, although it may not appear entirely realistic.

- The threat is more direct and more concrete than a low-level threat. The wording in the threat suggests that the person making the threats has given some thought to how the act will be carried out.
- There may be a general indication of a possible place and time, though these signs still fall well short of a detailed plan.
- There is no strong indication that the person making the threats has taken preparatory steps, although there may be some veiled reference or ambiguous or inconclusive evidence pointing to that possibility—an allusion to a book or movie that shows the planning of a violent act, or a vague, general statement about the availability of weapons.
- There may be a specific statement seeking to convey that the threat is not empty: **“I’m going to beat that kid up.” “I’m serious!” or “I really mean this.” “Wait until you see what happens next Tuesday in the cafeteria.”**

HIGH LEVEL THREAT (3): A threat that appears to pose an imminent and serious danger to the safety of others.

- The threat is direct, specific, and plausible.
- The threat suggests concrete steps have been taken toward carrying it out. For example, statements indicating the person making the threats has acquired or practiced with a weapon or has had the victim under surveillance.
- There may have been attempts to recruit accomplices, or evidence of physical evidence: written plans, lists of victims, drawings, weapons, bomb materials, or literature explaining how to carry out the acts of violence. **“I am going to shoot Mr. Smith with my shotgun.”**

THREAT ASSESSMENT PROTOCOL

Site Administrators using this protocol will often be able to assess a level-one threat and act upon the incident using a routine approach to investigating and documenting a school discipline issue.

When a School Administrator, in the course of investigating a threat, identifies elements of a higher-level threat, a team should be convened, and the site Principal should be informed.

Statement: The central question of a threat assessment is whether a student **poses** a threat, not whether a student **made** a threat.

- Less than 20% of school shooters communicated a direct or conditional threat to their target before the attack.
- More than 80% did not make a direct threat, but they did communicate their intent and/or plans to others before the attack.
- Judgments about a student's risk of violence should be based upon analysis of behaviorally relevant facts, not "traits" or "profiles."
- An investigative, skeptical, inquisitive mindset is critical to successful threat assessment.
- There should be thoughtful probing, healthy skepticism, and attention to key points about pre-attack behaviors, striving to be both accurate and fair. There should be credible verification of all essential "facts" and corroborations about an attacker's interests, statements, and actions.
- There should be liberal use of "common sense" throughout.

STEP ONE: REFERRAL

- Referral to Administrator and STAT if needed.

STEP TWO: THREAT ASSESSMENT

- Is it specific? Was there pre-planning? Were diaries, journals, and websites used to record thinking?
- Is it direct, detailed? Does it have a motive, intent, time, and/or place? Were there attempts to recruit accomplices?
- Are there means to carry it out? Were weapons sought out? Was there practice with weapons?

STEP THREE: 4-PRONGED ASSESSMENT

- (1) **Personal behavior:** Based on information from faculty members and family members who knew the person before the threat was made: Immaturity, leakage (revealing clues), low frustration tolerance, poor coping skills, "injustice collector," depressive/suicidal, paranoia, narcissism, alienation, dehumanize others, lack of empathy, externalizes blame, hit lists, closed/peripheral social group, bullying victim, fascination with violence-filled entertainment, excessive reference to mass murder/shooting sprees, stalking behavior, anger problems, radical changes in behavior, romantic break-up?
- (2) **Family Dynamics:** Turbulent parent-child relationship, "dominates" at home?
- (3) **School Dynamics:** "Detached" at school, bully or victim belongs to hate or fringe group, distrusts school?
- (4) **Social Dynamics:** Unrestricted access to themes and images of extreme violence isolated/ alienated?

STEP FOUR: OTHER INTERVIEWS

- Target of threat: Is interviewed. Is the threat likely to be acted upon? History of students involved.

STEP FIVE: EVALUATION AND RESPONSE

LEVEL 1: LOW

- The threat poses little threat to public safety and in most cases would not necessitate law enforcement investigation for a possible criminal offense. Extensive interviews are usually not necessary.

RESPONSE: School counseling/mediation or disciplinary action.

LEVEL 2: MEDIUM

- The response should in most cases include contacting law enforcement agencies, as well as other sources to obtain additional information (and possibly reclassify the threat into the high or low category).

RESPONSE: School disciplinary actions and/or referral for services to Law Enforcement or Mental Health.

LEVEL 3: HIGH

- Almost always the school should immediately inform Law Enforcement of possible 5150 or arrest and notify the Superintendent and/or Assistant Superintendent.

RESPONSE: Suspension, Recommendation for Expulsion, Criminal Prosecution.

TERMS AND FACTORS

DIRECT: It identifies a specific act against a specific target and is delivered in a straightforward, clear, and explicit manner: "I am going to place a bomb in the school's gym."

INDIRECT: It tends to be vague, unclear, and ambiguous. The plan, the intended victim, the motivation, and other aspects of the threat are masked or equivocal: "If I wanted to, I could kill everyone at this school!"—and suggests that a violent act COULD occur, not that it WILL occur.

VEILED: It is one that strongly implies but does not explicitly threaten violence. "We would be better off without you around anymore," clearly hints at a possible violent act, but leaves it to the potential victim to interpret the message and give a definite meaning to the threat.

CONDITIONAL: It is the type of threat often seen in extortion cases. It warns that a violent act will happen unless certain demands or terms are met. "If you don't pay me one million dollars, I will place a bomb in the school."

FACTIONS IN THREAT ASSESSMENT

SPECIFIC DETAILS: These can indicate that substantial thought, planning, and preparatory steps have already been taken, suggesting a higher risk that the person making the threat will follow through on his threat: the means, weapon, method, date, time, and place, the identity of the victim and concrete information and plans.

LOGICAL, PLAUSIBLE DETAILS: These suggest a very real possibility of being carried out and a high level of risk. Details that are specific but not logical or plausible may indicate a less serious threat that is unlikely to be carried out.

EMOTIONAL CONTENT: This can be an important clue to the student's mental state. Though emotionally charged threats can tell the assessor something about the temperament of the student, they are not a measure of danger. They may sound frightening, but no correlation has been established between the emotional intensity of a threat and the risk that it will be carried out.

PRECIPITATING STRESSORS: These are incidents, circumstances, reactions, or situations, which can trigger a threat. The precipitating event may seem insignificant and have no direct relevance to the threat but can become a catalyst. The impact of a precipitating event will depend on "predisposing factors," including underlying personality traits, characteristics, and temperament that predispose an adolescent to fantasize about violence or act violently. These must be considered together with broader information about these underlying factor.

THREAT ASSESSMENT WORKSHEET

Name:

School:

Date:

Step 1: REFERRAL

- Referred to Administrator / STAT?

Step 2: TYPE OF THREAT

- Is the threat specific and direct?
- Does it have detail?
- Are the means to carry out the threat available?

Step 3: FOUR-PRONGED ASSESSMENT

- Prong 1: PERSONALITY
- Prong 2: FAMILY
- Prong 3: SCHOOL
- Prong 4: SOCIAL

Student / Parent Interview

Access to weapons? _____ Yes _____ No

If yes, please explain:

Actual preparations? _____ Yes _____ No

If yes, please explain:

Does the student seriously intend to carry out the threat?

Target of Threat Interview

Is it likely to be acted on?

Step 4: EVALUATION

- Parent Conference / School Discipline and or Services (suspension, expulsion)
- Refer to Law Enforcement
- Refer to Mental Health for 5150 evaluation
- Refer for IEP or Behavior Plan

REMOVAL OF STUDENT FROM SCHOOL

During School Hours

The student was removed from _____ (School) during school hours by _____ (Department / Title)

When making an arrest or taking a child into custody in accordance with the laws of this State and the rules and regulations of the Yuba County Office of Education. (BP/AR 5145.11)

Student's Name	Birthday	Age
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Parent/ Guardian	Address	Phone
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Name of Peace Officer	Agency	Badge #
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Basis for Action (Check One)

- Section 836—Penal Code (Arrest without warrant)
- Warrant for arrest
- Section 5150—Welfare and Institutions Code—Danger to self/other, gravely disturbed
- Section 305—Welfare and Institutions Code--Student taken into protective custody (CPS)
- Section 625—Welfare and Institutions Code--Without warrant (minor is suspected of a crime)
- With the express permission of the parent
- In case of emergency when parent can't be reached (Ambulance)

Parent notified by _____ of the removal and the place where the student is taken. ***Except in child abuse**

investigations. Date: _____ **Time:** _____

Signature of Principal/ Designee: _____

****E.C. 48906: When a principal or other school official releases a minor student of such school to a peace officer for the purpose of removing the minor from school premises, such school official shall take immediate steps to notify the parent/guardian, or responsible relative of the minor regarding the release of the minor to such officer, and regarding the place to which the minor is reportedly being taken.***

SUSPENSION

Suspension is the temporary removal of a pupil from regular classroom instruction or from school as initiated by a teacher or administrator. A teacher may suspend any pupil from his or her class for the remainder of that day and the following day. A teacher may also refer a pupil to the principal or Designee for consideration of a suspension from the school. The Principal of the school, the Principal's Designee or the Superintendent of Schools may suspend a pupil from the school for not more than five consecutive school days unless the suspension is extended pending expulsion.

Teacher's Notice of Pupil Suspension

SCHOOL NAME: _____ DATE: _____

To: Principal and Parent

Pursuant to Section 48900 of the Education Code, _____, has been suspended from _____ on
Name of Pupil

Name of Class & Period

Date/Time of Suspension

because: _____

****Other means of correction have failed:

Pupil suspension is only from the class stated above and not from the school. Attendance by the pupil is required at all other classes during the period of suspension.

The period of suspension is for:

___1. The remainder of the day or period on which the suspension occurred

___2. The remainder of the day or period on which the suspension occurred and the school day following.

You are hereby requested to attend a parent-teacher conference regarding the suspension of your child at:

_____ on _____ at _____
Time Date Location

NOTE: Parent-Teacher conference must be requested on all suspensions by teachers. (Education Code Section 48910) If another time is more convenient, please telephone the undersigned teacher to arrange a meeting as soon as possible.

Signature of Teacher

Date

Parent Request for Attendance by Administrator at Suspension Conference

Pursuant to Section 48910 of the Education Code, the parent can request that a School Administrator attend the Parent-Teacher Conference. If you are requesting an Administrator at the above conference, please notify your child's teacher.

EXPULSION

Expulsion is the removal of a pupil from enrollment in a school or the Yuba County Office of Education as ordered by the Superintendent. Pupils can be expelled only for those reasons for which they can also be suspended.

LEVEL FOUR DISCIPLINE - Mandatory Expulsion

The Principal or Superintendent of Schools shall immediately suspend and **shall recommend expulsion** of a pupil if he/she determines that the student committed any of the following acts at school or at a school activity.

Firearm: 48915 (c)(1) Possessing, selling, or otherwise furnishing a firearm.

Knife: 48915 (c)(2) Brandishing a knife at another person.

Controlled Substance: 48915 (c)(3) Unlawfully selling a controlled substance.

Sexual Assault/Battery: 48915 (c)(4) Committing or attempting to commit sexual assault.

Explosive: 48915 (c)(5) Possession of an explosive.

LEVEL THREE DISCIPLINE - Quasi-Mandatory Expulsion

The Principal or the Superintendent of Schools **shall recommend the expulsion/suspended expulsion contract** of a pupil for any of the following acts committed at school or school activity, unless the Principal or Superintendent finds that the expulsion/suspended expulsion contract is inappropriate, due to the particular circumstance. This must be documented in writing.

Serious Physical Injury: 48915 (a)(1) Causing serious physical injury to another person, except in self-defense.

Knife, Explosive or Dangerous Object: 48915 (a)(2) & 48900(b) Possession of any knife or other dangerous object of no reasonable use to the pupil.

Controlled Substance: 48915 (a)(3) & 48900(c) Unlawful possession of any controlled substance listed in Chapter 2, except for the first offense for the possession of not more than one avoirdupois ounce of marijuana, other than concentrated cannabis.

Robbery or Extortion: 48915 (a)(4) Robbery or extortion.

Assault or Battery: 48915(a)(5) Assault or battery upon any school employee.

LEVEL TWO DISCIPLINE – Mandatory Suspension

Under these circumstances, because they are considered particularly destructive and disruptive to the educational environment, policy requires a minimum three day suspension.

The Principal **shall** recommend suspension of a pupil for any of the following acts committed at school or a school activity. **If the Principal recommends expulsion or a suspended expulsion contact, he/she must find that 1) other means of correction have failed or not feasible, or 2) due to the nature of the violation, the presence of the pupil causes a continuing danger to the physical safety of other students:**

Physical Injury to Another: 48900 (a)(1) Caused, attempted to cause, or threatened to cause physical injury to another person.

Force or Violence Upon Another: 48900 (a)(2) Willfully used force or violence upon the person of another, except in self-defense.

Dangerous Object: 48900 (b) Possessed, sold, or otherwise furnished any firearm, knife explosive, or other dangerous object.

Controlled Substance: 48900 (c) Unlawfully possessed, used, sold, or otherwise furnished or been under the influence of any controlled substance, alcoholic beverage, or an intoxicant of any kind.

Drugs/Alcohol: 48900(d) Unlawfully offered, arranged, or negotiated to sell any controlled substance, an alcoholic beverage, or an intoxicant of any kind, and either sold, delivered, or otherwise furnished to any person another liquid, substance, or material and represented the liquid, substance or material as a controlled substance, alcoholic beverage, or intoxicant.

Robbery or Extortion: 48900(e) Committed or attempted to commit robbery or extortion.

Drug Paraphernalia: 48900 (j) Unlawfully possessed or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia.

Imitation Firearm: 48900 (m) Possessed an imitation firearm.....” imitation firearm” means a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead to reasonable person to conclude that the replica is a firearm.

Sexual Assault: 48900 (n) Committed or attempted to commit a sexual assault.

School Discipline Witness: 48900 (o) Harassed, threatened, or intimidated a pupil who is a complaining witness or a witness in a school disciplinary proceeding for either preventing that pupil from being a witness or retaliating against that pupil for being a witness or both.

Soma (prescription drug): 48900 (p) Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug, Soma.

Aids or Abets Physical Violence: 48900(t) A pupil who aids or abets, the infliction or attempted infliction of physical injury to another person, **(but, per Education Code, expulsion may not be imposed unless the student is adjudged guilty in juvenile court).**

Sexual Harassment: 48900.2 Harassment must be considered by a reasonable person of the same gender as the victim to be sufficiently severe or pervasive to have a negative impact upon the individual's academic performance or to create an intimidating, hostile, or offensive educational environment.

Hate Violence: 48900.3 Pupil has caused, attempted to cause, threatened to cause, or participated in an act of hate violence as described in Section 233.

Harassment: 48900.4 Intentionally engaged in harassment, threats, or intimidation, directed against school district personnel or pupils.

Community Service on School Grounds: 48900.6 The Principal or Designee may require a pupil to perform community service on school grounds

Terrorist Threats: 48900.7 Any statement, whether written or oral, by a person who willfully threatens to commit a crime which will result in death, great bodily injury to another person, or property damage in excess of one thousand dollars, with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out.

LEVEL ONE DISCIPLINE – Permissive Suspension

Under these circumstances, policy permits discipline short of suspension on a minor first offense.

The Principal *may* recommend suspension of a pupil for any of the following acts committed at school or a school activity. **If the Principal recommends expulsion or a suspended expulsion contact, he/she must find that 1) other means of correction have failed or not feasible, or 2) due to the nature of the violation, the presence of the pupil causes a continuing danger to the physical safety of other students:**

Damage to School/Property: 48900 (f) Caused or attempted to cause damage to school or private property.

Stole School/Private Property: 48900 (g) Stolen or attempted to steal school property or private property.

Tobacco or Nicotine Products: 48900 (h) Possessed or used tobacco, or any products containing tobacco or nicotine products, including cigarettes, cigars, smokeless tobacco, snuff, and chew packets.

Obscene Act of Habitual Profanity: 48900 (i) Committed an obscene act or engaged in habitual profanity or vulgarity.

Disruption of School Activities or Defiance of School Personnel: 48900 (k) Disrupted school activities or otherwise willfully defied the valid authority of supervisors, teachers administrators, school officials, or other school personnel engaged in the performance of their duties.

Received Stolen School/ Private Property: 48900 (l) Knowingly received stolen school property or private property.

Hazing: 48900(q) Engaged in, or attempted to engage in, hazing as defined in Section 32050.

Bullying: 48900(r) Engaged in an act of bullying, including, but not limited to bullying committed by means of an electronic act directed specifically toward pupil or school personnel.

Community Service on School Grounds: 48900.6 The Principal or Designee may require a pupil to perform community service on school grounds.

CHILD ABUSE REPORTING PROCEDURES

Child abuse has severe consequences, and the Yuba County Office of Education has a responsibility to protect students by facilitating the prompt reporting of known and suspected incidents of child abuse. *Reasonable suspicion* means that is objectively reasonable for a person to entertain a suspicion, based upon facts that could cause a reasonable person in a like position, drawing when appropriate on his/her training and experience, to suspect child abuse or neglect, physical, sexual, or emotional abuse.

Any mandated reporter who has knowledge of or who reasonably suspects that a child is suffering serious emotional damage or is at substantial risk of suffering serious emotional damage based on evidence of severe anxiety, depression, withdrawal, or untoward aggressive behavior toward self or others, may make a report to the appropriate agency.

Employees who are mandated reporters are obligated to report all known or suspected incidents of child abuse and neglect. The reporting duties of mandated reporters are individual and cannot be delegated to another person. Mandated reports shall not investigate any suspected incidents but rather shall cooperate with agencies responsible for investigating and prosecuting cases of child abuse and neglect.

CHILD ABUSE OR NEGLECT INCLUDES THE FOLLOWING:

1. A physical injury inflicted by other than accidental means on a child by another person.
2. Sexual abuse of a child as defined in Penal Code 11165.1.
3. Neglect as defined in Penal Code 11165.2.
4. Willful harming or injuring of a child or the endangering of the person or health of a child.
5. Unlawful corporal punishment or injury.

CHILD ABUSE OR NEGLECT DOES NOT INCLUDE:

1. A mutual affray between minors.
2. An injury caused by reasonable and necessary force used by a peace officer acting within the course and scope of his/her employment.
3. An injury resulting from the exercise by a teacher, vice principal, principal, or other certificated employee of the same degree of physical control over a student that a parent/guardian would be privileged to exercise, not exceeding the amount of physical control reasonably necessary to maintain order, protect property, protect the health and safety of students, or maintain proper and appropriate conditions conducive to learning.
4. An injury caused by a school employee's use of force that is reasonable and necessary to quell a disturbance threatening physical injury to persons or property damage, to protect himself/herself, or to obtain weapons or other dangerous objects within the control of the student.
5. Physical pain or discomfort caused by athletic competition, or other such recreational activity voluntarily engaged in by the student.

INITIAL TELEPHONE REPORT

In cases of suspected child abuse or neglect, the principal or designee is notified immediately. As soon as practicably possible, a report is made by telephone to Child Protective Services and the police department. When the report is made, the reporter shall note the name of the official contacted, the date and time contacted, and any instructions or advice received. **The phone number for CPS is 530-749-6288.**

WRITTEN REPORT

Within 24 hours of receiving the information concerning the incident, the mandated reporter shall prepare and send to CPS a written report that includes a completed Department of Justice form. Forms are located in every school office.

Send Form to: 5730 Packard Ave., Marysville 95901 and a copy to Human Resources.

DISCRIMINATION AND HARASSMENT POLICIES

Programs and activities shall be free from discrimination, including harassment, concerning a student's actual or perceived sex, gender, ethnic group identification, race, national origin, religion, color, physical or mental disability, age, or sexual orientation. The Superintendent shall ensure equal opportunities for all students in admission and access to the educational program, guidance and counseling programs, athletic programs, testing procedures, and other activities. School staff and volunteers shall carefully guard against segregation, bias, and stereotyping in instruction, guidance, and supervision.

The Superintendent prohibits intimidation or harassment of any student by any employee, student, or other person in the Yuba County Office of Education programs. Staff shall be alert and immediately responsive to student conduct that may interfere with another student's ability to participate in or benefit from school services, activities, or privileges. Students who harass other students shall be subject to appropriate discipline, up to and including counseling, suspension, and/or expulsion. An employee who permits or engages in harassment may be subject to disciplinary action, up to and including dismissal.

The Director of Human Resources handles complaints regarding discrimination and inquiries regarding policies. Any student who feels that he/she is being harassed should immediately contact a school employee or the Principal. Any student who observes an incident of harassment should report the harassment to a school employee or the principal, whether or not the victim files a complaint.

STUDENT SEXUAL HARASSMENT POLICY

The Superintendent prohibits sexual harassment of students by other students, employees, or other persons, at school or school-sponsored or school-related activities. The Superintendent also prohibits retaliatory behavior or action against persons who complain, testify, assist, or otherwise participate in the complaint process established under this policy and the administrative regulation. The Superintendent expects students or staff to immediately report incidents of sexual harassment to the student's teacher, Principal, Vice-Principal, Program Emergency Response Administrator, or Designee. Any student who engages in the sexual harassment of anyone in or from the Yuba County Office of Education may be subject to disciplinary action up to and including expulsion. Any employee who permits or engages in sexual harassment may be subject to disciplinary action up to and including dismissal.

DEFINITION

Committed sexual harassment as defined in Education Code 212.5. Pursuant to Education Code 48900.2, the conduct constitutes harassment if it would be considered by a reasonable person of the same gender as the victim to be sufficiently severe or pervasive to have a negative impact upon the victim's academic performance or to create an intimidating, hostile, or offensive educational environment.

INSTRUCTION/INFORMATION

The Superintendent or Designee shall provide to all program students developmentally and age-appropriate instruction and information on sexual harassment. Such instruction and information shall include:

1. Behaviors that constitute sexual harassment, including the fact that sexual harassment could occur between people of the same gender.
2. A clear message that students do not have to endure sexual harassment.
3. Encouragement to report observed instances of sexual harassment, even where the victim of the harassment has not complained.
4. Information about the person(s) to whom a report of sexual harassment should be made.

COMPLAINT PROCESS

Any student who feels that he/she is being or has been subjected to sexual harassment shall immediately contact his/her teacher or any other employee. A school employee to whom a complaint is made shall, within 24 hours of receiving the complaint, report it to the Site Administrator or Designee. Any school employee who observes any incident of sexual harassment involving a student shall report this observation to the Site Administrator or Designee, whether or not the victim files a complaint. In any case of sexual harassment involving the Site Administrator or any other Yuba County Office of Education employee to whom the complaint would ordinarily be made, the employee who receives the student's report or who observes the incident shall report directly to the Executive Director of Human Resources or the Superintendent or Designee.

The Principal or Designee to whom a complaint of sexual harassment is reported shall immediately investigate the complaint in accordance with administrative regulations. Where the Principal or Designee finds that sexual harassment occurred, he/she shall take prompt, appropriate action to end the harassment and address its effects on the victim. The Principal or Designee shall also advise the victim of any other remedies that may be available. The Principal or Designee shall file a report with the Superintendent or Designee and refer the matter to law enforcement authorities, where required.

DISCIPLINARY MEASURES

Any student who engages in sexual harassment of anyone at school or a school-sponsored or school-related activity violates this policy and shall be subject to disciplinary action. For students in grades 4 through 12, disciplinary action may include suspension/or expulsion, provided that in imposing such discipline the entire circumstances of the incident(s) shall be taken into account.

RECORD KEEPING:

The Superintendent or Designee shall maintain a record of all reported cases of sexual harassment to enable the Director of Human Resources to monitor, address, and prevent repetitive harassing behavior in its programs. All complaints and allegations of sexual harassment shall be kept confidential except as necessary to carry out the investigation or take other subsequent necessary action.

PROHIBITED SEXUAL HARASSMENT CONDUCT:

Prohibited sexual harassment includes, but is not limited to, unwelcome sexual advances, unwanted requests for sexual favors, or other unwanted verbal, visual, or physical conduct of a sexual nature made against another person of the same or opposite gender, in the educational setting, when:

1. Submission to the conduct is explicitly or implicitly made a term or condition of a student's academic status or progress.
2. Submission to or rejection of the conduct by a student is used as the basis for academic decisions affecting the student.
3. The conduct has the purpose or effect of having a negative impact on the student's academic performance, or of creating an intimidating, hostile, or offensive educational environment.
4. Submission to or rejection of the conduct by the student is used as the basis for any decision affecting the student regarding benefits and services, honors, programs, or activities available at or through any Yuba County Office of Education program or activity.

TYPES OF CONDUCT THAT ARE PROHIBITED, AND WHICH MAY CONSTITUTE SEXUAL HARASSMENT INCLUDE, BUT ARE NOT LIMITED TO:

1. Unwelcome leering, sexual flirtations, or propositions.
2. Sexual slurs, epithets, threats, verbal abuse, derogatory comments, or sexually degrading descriptions.
3. Graphic verbal comments about an individual's body, or overly personal conversation.
4. Sexual jokes, notes, stories, drawings, pictures, or gestures.
5. Spreading sexual rumors.
6. Teasing or sexual remarks about students enrolled in a predominantly single-gender class.
7. Massaging, grabbing, fondling, stroking, or brushing the body.
8. Touching an individual's body or clothes in a sexual way.
9. Purposely cornering or blocking normal movements.
10. Displaying sexually suggestive objects.
11. Continuing to express sexual interest after being informed that the interest is unwelcome.
12. Making reprisals, threats of reprisal, or implied threats of reprisal following a negative response.

STUDENTS WITH DISABILITIES

For the purpose of this section, students with special needs are those who cannot comfortably or safely access and use the standard resources offered in disaster preparedness, relief, and recovery, whether their disability is chronic or temporary. For individuals with special needs, physical environments become a great deal more hostile and difficult to deal with during and after an emergency. The ability to get to accessible exits and personal items may be reduced. Communication may be impeded at a time when clear and rapid communication is crucial to safety and survival. To comply with statutes involving students with special needs, individuals responsible for evacuation and emergency operation plans, notification protocols, shelter identification, emergency medical care, and other emergency response and recovery programs must:

- have a sound working knowledge of the accessibility and nondiscrimination requirements applicable under Federal disability rights laws;
- know the special needs demographics of the students attending classes on site;
- involve students with different types of disabilities and staff and teachers in identifying the communication and transportation needs, accommodations, support systems, equipment, services, and supplies that they will need during an emergency;
- consider emergency accommodations for those with temporary disabilities;
- identify existing resources within the school and local community that meet the special needs of these students; develop new community partners and resources, as needed;
- inform parents about the efforts to keep their child safe at school;
- identify medical needs and make an appropriate plan;
- determine transportation needs, special vans and buses for students;
- identify any necessary tools such as personal response plans, evacuation equipment or visual aids;
- include local responders and as appropriate assist in establishing a relationship between first responders and individual students with disabilities and their educational support staff.

Individuals with a disability or an access and functional need (AFN). Individuals with varying physical, emotional or developmental capabilities may be limited, completely or partially, in the degree to which they are able to fight an active shooter.

When Law Enforcement Arrives

Officers will usually arrive in teams of four and may wear regular patrol uniforms or external bulletproof vests, Kevlar helmets and other tactical equipment. They may be armed with rifles, shotguns, and handguns. Officers will shout commands, provide non-verbal instruction, and may push individuals to the ground for their safety.

Individuals in an active shooter situation can assist law enforcement during their response by doing the following:

- Putting down any items in their hands (e.g., cell phone, bags, jackets);
- If possible, immediately raising their hands and spreading fingers;
- Keeping hands visible at all times;
- Avoiding quick movements toward officers, such as holding on to them for safety;
- Avoiding pointing, screaming and/or yelling; and
- Avoiding asking officers for help or directions.

To avoid causing additional fear, stress or emotional strain; it is critical for individuals with a disability or AFN and their support or buddy system partner(s) to be aware of how law enforcement will respond to an active shooter incident. Ensuring everyone understands this is a collaborative process between workplace management, individuals with a disability or an access and functional need and law enforcement. Workplace management. In training, it is important for management to explain to staff how law enforcement will respond to an active shooter incident. As a part of the explanation, management should indicate that during a response:

- There may be loud noises such as bangs, yelling and sirens;
- There may be officers in military-style gear;
- There may be smoke that obstructs vision or irritates the eyes and throat; and
- Individuals may be pushed to the ground by law enforcement for their safety.

Individuals with a disability or an access and functional need (AFN). Individuals with a disability or an AFN need to understand the importance of:

- Remaining calm;
- Staying put until cleared by law enforcement;
- Utilizing self-soothing techniques (if needed);
- Following officers' instructions; and
- Using a "Buddy System" if helpful.

Law enforcement/first responders. The more information responders have prior to entering an active shooter situation, the better. Situational awareness can be difficult to gather, but details matter – especially as they relate to who is inside the building. Knowing ahead of time whether there are individuals with a disability or an AFN on site and what type of disability or AFN they have can help officers ensure a safe and effective response.

Individuals with a disability or an access and functional need (AFN). Individuals need to know that, once they have reached a safe location, they will be held in that area by law enforcement until the situation is under control and all witnesses have been identified and interviewed. As such, no one should leave until law enforcement authorities have instructed them to do so.

Law enforcement and workplace management should also work together to help ensure everyone understands that, when possible, persons in an active shooter incident should communicate the following information to 911 operators:

Location of the active shooter(s);

- Number of shooters, if more than one;
- Physical description of shooter(s);
- Number and type of weapons held by the shooter(s);
- Number of potential victims at the location; and
- Identify any AFN needs and locations.

Communicating Effectively during an Active Shooter Situation:

When communicating with individuals with a disability or AFN during active shooter situations, it is important to always ask the person how you can best assist. Asking the individual before assisting maintains their safety, independence, and health, as they are the experts when it comes to their individual needs. Active shooter situations are rapid, complex events, and becoming familiar with tips for effective communication can help ensure a safer and more effective response.

The following section outlines tips for communicating effectively with individuals with a disability or AFN. The tips are adapted and modified from the Texas Center for Disability Studies.

Blind/Low Vision

- Announce your presence, speak out, state the nature of the emergency, and then enter the area.
- Avoid shouting and speak directly to the individual.
- Offer assistance but allow the individual to explain what help is needed and avoid grabbing or attempting to guide them without first asking permission.
- When assisting, offer the individual your arm. As you walk, advise them of any obstacles (i.e. stairs, doorways, narrow passages, ramps, etc.).
- If leading more than one individual, ask them to help guide the person behind them.
- Once you have reached a safe location, provide a brief orientation of where the individual is located and ask if any further assistance is needed.

Cognitive Disabilities - Signs to look for that may indicate elevated stress levels:

- Fleeting eye contact;
- Repetitive or self-stimulating behaviors (rocking, hand-flapping; repeating words/sounds/phrases, wiggling fingers in front of the eyes, twirling/ spinning, and/or jumping);
- Self-injurious behaviors (slapping, head banging, biting, hair pulling);
- Fear/panic;
- Non-responsiveness;
- Aggression;
- Running away; and
- Covering ears or screeching.

To enhance communication during times of elevated stress:

- Make eye contact;
- Be patient;
- Speak slowly, use plain and concrete language;
- Give one-step direction – wait two seconds and repeat;
- Be mindful of your body language (non-verbal cues);
- Do not touch; and
- Model the expected response (hands up, fingers apart, etc.).

Deaf or Hard of Hearing:

- If possible, flick the lights when entering an area or room to get the individual's attention.
- Establish eye contact with the individual, not with the interpreter or "buddy" if one is present.
- Use facial expressions and gestures as visual cues.
- Always keep your face visible and keep instructions in the present tense using basic vocabulary.
- Once an individual is in a safe location, offer a pencil and paper for written communication if no interpreter or "buddy" is present.

Mental/Behavioral Health:

- Speak slowly and in a calm tone.
- Keep communication straightforward, clear, and brief.
- If the person exhibits confusion, avoid giving multiple commands. Instead, ask or state one command at a time.
- Try to avoid interrupting a person who may be disoriented; just let them know that you must move quickly.
- Have a forward leaning body position to show interest and concern.

Physical Disabilities:

- Ask the individual how you can help before beginning any assistance.
- Ask the individual if he/she is able to stand or walk with or without the use of a mobility device.
- If the conversation will take more than a few minutes, sit, or kneel to speak to the person at eye level

OPIOID & FENTANYL OVERDOSE PREVENTION

The California Education Code (EC) Section 49414.3 authorizes school districts, county offices of education, and charter schools to provide emergency Naloxone (Narcan) or another opioid antagonist to school nurses or other trained personnel to use Naloxone (Narcan) or another opioid antagonist to provide emergency medical aid to persons suffering, or reasonably believed to be suffering from an opioid overdose. In addition, Section 49414.3 states that a school district, county office of education, or charter school may designate one or more staff to receive initial and annual refresher training, based on standards regarding the storage and emergency use of Naloxone (Narcan) or another opioid antagonist. Staff have been trained and Narcan has been distributed at Yuba County Career Preparatory Charter, Thomas E Mathews, and Harry PB Carden Schools.



Thomas E. Mathews

2023-2024



POSITIVE RESPECTFUL INTEGRITY DEPENDABLE EMPOWERED

DRESS CODE STANDARDS If you have a question, ask first :

- At no time shall student's midriff, private parts or underclothing be exposed or seen.
- Anything worn or brought to school must be school-appropriate.
- Outerwear (coats and jackets), gloves, and dark glasses must be removed in the building

DO NOT WEAR:

- Clothing or accessories bearing insignia, pictures, slogans, symbols of any kind that would be considered inappropriate- including, but not limited to; gangs, anti-ethnic, sexist, hate or violence, drug, alcohol or tobacco use.
- Clothing, decorations or accessories in Red or Blue.
- Gang apparel or flags of any kind.

Dress Code Violations will result in any or all of the following:

- Students will be given alternate or additional clothing to wear.
- Refusal to comply may result in the student being sent home for the day
- Parent conference

PERSONAL ITEMS AT SCHOOL:

T.E. Mathews School is not responsible for lost or damaged personal items brought to school. Do not bring valuables, expensive jewelry, or large amounts of money to school.

FOOD ITEMS:

- All food at school will be provided
- Do not bring in outside food or drinks
- No food or drinks in the classroom unless provided by classroom staff

LOCKERS:

You will be assigned a locker and will be asked to keep all of your personal belongings in it. No electronic devices will be allowed into the building. You will need to place your backpack and all of its contents in the locker.

USE OF METAL DETECTORS OR WANDING:

Pursuant to the April 26, 2016 revision of our county’s policy on the Privacy rights of Students SP 5145.12, use of metal detectors in the form of hand held wands will be used in accordance with ED CODE 49050-49051

“Searches by school employees. The presence of weapons on school sites denies students and staff the right to a safe, secure, and peaceful campus.” Therefore, the use of metal detectors will be used to provide a safe learning and working environment that minimizes threat.

Although the primary purpose of the metal detector will be for school safety, students found to have anything disruptive or banned by school rules such as electronic devices, will be asked to place the non-illegal item in their locker before entering the school environment.

ELECTRONIC DEVICES:

Cell phones, music players, CD or cassette players, electronic games, radios, lasers, or other electronic equipment are not allowed at school. If brought to school, they must be placed in your locker before the start of school.

PROHIBITED ITEMS:

State law states; “no one may bring a knife of any size or any other type of weapon onto school grounds.” Other prohibited items include tobacco or alcohol in any form, lighters, matches, incendiary devices, and controlled substances (street drugs, prescription medicines, over-the-counter medicines), or sharpies. If you are at school and realize that you have accidentally brought a prohibited item to school, turn it over to your teacher or administrator immediately and it will be returned to your parents (unless it is an illegal item).

T.E. Mathews School is not responsible for lost or damaged personal items brought to school. Do not bring valuables, expensive jewelry, or large amounts of money to school.

MEDICATIONS:

You cannot bring prescription or over-the-counter medication to school. If you need to take medicine during the school day, a parent should bring it into the Main Office with written instructions for use. The only exception to this is for inhalers. If you need to carry an inhaler with you, your parents must notify the school.

Signature:

BY SIGNING THIS DOCUMENT, I ACKNOWLEDGE THAT I HAVE READ AND UNDERSTAND ALL PROVISIONS

Student Signature: _____ Date: _____

Parent Signature: _____ Date: _____

Monitoring Goals, Actions, and Resources for the 2023-24 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2023-24 LCAP template and instructions should be consulted when completing required documents.

(6) (A) The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district. (B) The report shall include both of the following: (i) All available midyear outcome data related to metrics identified in the current year’s local control and accountability plan. (ii) All available midyear expenditure and implementation data on all actions identified in the current year’s local control and accountability plan.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Yuba County Office of Education (YCOE)	Bobbi Abold Deputy Superintendent	bobbi.abold@yubacoe.k12.ca.us 530-749-4872

Goal 1

Goal Description
Improve and support student learning to close achievement gaps and ensure all students successfully transition back to school of residency on track to graduate (or equivalent), being college and career ready.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
1.1 % of properly credentialed and assigned teachers as measured by Williams Survey	1.1 71% properly credentialed teachers	1.1 100% properly credentialed teachers	1.1 75% properly credentialed teachers	1.1 75% properly credentialed teachers	1.1- 100% properly credentialed teachers
1.2-% of Instructional materials sufficiency as measured by Williams Survey	1.2-100% Instructional materials sufficiency as measured by Williams Survey	1.2-100% Instructional materials sufficiency as measured by Williams Survey	1.2-100% Instructional materials sufficiency as measured by Williams Survey	1.2-100% Instructional materials sufficiency as measured by Williams Survey	1.2-100% Instructional materials sufficiency as measured by Williams Survey
1.3-% of Facilities Inspection Tool (FIT) ratings good or better as	1.3-100% Facilities Inspection Tool (FIT) ratings good or better	1.3-100% Facilities Inspection Tool (FIT) ratings good or better	1.3-100% Facilities Inspection Tool (FIT) ratings good or better	1.3 - Facilities Inspection Tool (FIT) ratings as measured by Williams Survey:	1.3-100% Facilities Inspection Tool (FIT) ratings good or better

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
measured by Williams Survey	schools as measured by Williams Survey	schools as measured by Williams Survey	schools as measured by Williams Survey	Thomas E Mathews - Good Harry P B Carden - Poor	schools as measured by Williams Survey
1.4- California State Standard implementation as measured with local observation tool	1.4- No data available of California State Standard implementation with observation tool	1.4- Site administration performed standard implementation observation walk throughs without a formal local observation tool	1.4- Baseline is still being established for Year 2 Site administration performed informal standard implementation observation walk throughs without a formal local observation tool	1.4 - Site administration performed informal standard implementation observation walk throughs with a local observation tool	1.4- TBD based on year 1 outcomes of California State Standard implementation with observation tool
1.5 % of Local benchmark assessment proficiency	1.5 Baseline for Local benchmark assessment proficiency Renaissance math and reading Harry PB Carden Reading 72% at grade level proficiency Math 61% at grade level proficiency Thomas E. Mathews Reading 63% at grade level proficiency Math 66% at grade level proficiency	1.5 Local benchmark assessment proficiency Renaissance math and reading Harry PB Carden Reading 13% at grade level proficiency Math 9% at grade level proficiency Thomas E. Mathews Reading 4% at grade level proficiency Math 5% at grade level proficiency	1.5 Local benchmark assessment proficiency Renaissance math and reading Harry PB Carden Reading 11% at grade level proficiency Math 8% at grade level proficiency Thomas E. Mathews Reading 7% at grade level proficiency Math 20% at grade level proficiency	1.5 - Site/program level data to be analyzed at year end. Formative data is collected through the Individual Learning Plan process which informs on-going instruction.	1.5 Increase 5% from each baseline for Local benchmark assessment proficiency Renaissance math and reading
1.6- % Met Standard or above on California Assessment of Student Performance and Progress (CAASPP) in English Language Arts	1.6- 2018-19 0 % Met Standard or above on California Assessment of Student Performance and Progress (CAASPP) in English Language Arts	1.6- 2021-22 0 % Met Standard or above on California Assessment of Student Performance and Progress (CAASPP) in English Language Art	1.6- 2022-23 no data was reported due to small size of students tested on California Assessment of Student Performance and Progress (CAASPP) in English Language Art	1.6 - Mid-year data not available	1.6- 5 % Met Standard or above on California Assessment of Student Performance and Progress (CAASPP) in English Language Arts
1.7- % Met Standard or above on California Assessment of Student Performance and Progress (CAASPP) in mathematics	1.7- 2018-19 0 % Met Standard or above on California Assessment of Student Performance and Progress (CAASPP) in mathematics	1.7- 2021-22 0 % Met Standard or above on California Assessment of Student Performance and Progress (CAASPP) in mathematics	1.7- 2022-23 no data was reported due to small size of students tested on California Assessment of Student Performance and Progress (CAASPP) in mathematics	1.7 - Mid-year data not available	1.7- 5 % Met Standard or above on California Assessment of Student Performance and Progress (CAASPP) in mathematics

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
1.8- % Met Standard or above on California Assessment of Student Performance and Progress (CAASPP) in Next Generation Science Standards	1.8- 2018-19 0 % Met Standard or above on California Assessment of Student Performance and Progress (CAASPP) in Next Generation Science Standards	1.8- 2021-22 0 % Met Standard or above on California Assessment of Student Performance and Progress (CAASPP) in Next Generation Science Standards	1.8- 2022-23 no data was reported due to small size of students tested California Assessment of Student Performance and Progress (CAASPP) in Next Generation	1.8 - Mid-year data not available	1.8-5% Met Standard or above on California Assessment of Student Performance and Progress (CAASPP) in Next Generation Science Standards
1.10-% of students receive ELD, course access and intervention per Independent Learning Plan (ILP)	1.10-100% students receive ELD, course access and intervention per Independent Learning Plan (ILP)	1.10-100% students receive ELD, course access and intervention per Independent Learning Plan (ILP)	1.10-100% students receive ELD, course access and intervention per Independent Learning Plan (ILP)	1.10 - 100% of English Learner students receive English Language Development (ELD) course access and intervention per Independent Learning Plan (ILP)	1.10-100% students receive ELD, course access and intervention per Independent Learning Plan (ILP)
1.11-% of Individual Education Plan (IEP) goals successfully completed	1.11-63% of Individual Education Plan (IEP) goals successfully completed	1.11-80% of Individual Education Plan (IEP) goals successfully completed	1.11-80% of Individual Education Plan (IEP) goals successfully	1.11 - Mid-year data not available	1.11-75% of Individual Education Plan (IEP) goals successfully completed
1.12-% of students have access to/enrollment in broad course of study; including Career Technical Education (CTE) as evidenced by master schedule	1.12- 100% of students have access to/enrollment in broad course of study; including Career Technical Education (CTE) as evidenced by master schedule	1.12- 100% of students have access to/enrollment in broad course of study; including Career Technical Education (CTE) as evidenced by master schedule at Harry P.B Carden CTE was not offered at Thomas E Mathews 100% of students have successfully completed a CTE course.	1.12- 100% of students have access to/enrollment in broad course of study; including Career Technical Education (CTE) as evidenced by master schedule at Harry P.B Carden and Thomas E Mathews 100% of students have successfully completed a CTE course.	1.12 - 100% of students have access to/enrollment in broad course of study; including Career Technical Education (CTE) as evidenced by master schedule at Harry P. B. Carden and Thomas E Mathews 100% of students are enrolled in a CTE course	1.12- 100% of students have access to/enrollment in broad course of study; including Career Technical Education (CTE) as evidenced by master schedule
1.13-1:1 ratio teacher and student access to technology to support standards aligned instruction	1.13-1:1 ratio teacher and student access to technology to support standards aligned instruction	1.13-1:1 ratio teacher and student access to technology to support standards aligned instruction	1.13-1:1 ratio teacher and student access to technology to support standards aligned instruction	1.13-1:1 ratio teacher and student access to technology to support standards aligned instruction	1.13-1:1 ratio teacher and student access to technology to support standards aligned instruction
1.14- AP and EAP are not applicable metrics for court & community school students	1.14-AP and EAP are not applicable metrics for court & community school students	1.14-AP and EAP are not applicable metrics for court & community school students	1.14-AP and EAP are not applicable metrics for court & community school students	1.14-AP and EAP are not applicable metrics for court & community school students	1.14-AP and EAP are not applicable metrics for court & community school students

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
1.15- A-G Course access for WASC accredited schools	1.15- Set baseline A-G Course access for WASC accredited schools	1.15- 100% of students had A-G Course access for WASC accredited schools	1.15- 100% of students had A-G Course access for WASC accredited schools	1.15- 100% of students had A-G Course access for WASC accredited schools	1.15- A-G Course access for WASC accredited schools TBD by 2021-22 data
1.16-English Language Learners are not a numerically significant subgroup, therefore English Proficiency and Reclassification are not applicable for Yuba COE Court & Community School program.	1.16-English Language Learners are not a numerically significant subgroup, therefore English Proficiency and Reclassification are not applicable for Yuba COE Court & Community School program.	1.16-English Language Learners are not a numerically significant subgroup, therefore English Proficiency and Reclassification are not applicable for Yuba COE Court & Community School program.	1.16-English Language Learners are not a numerically significant subgroup, therefore English Proficiency and Reclassification are not applicable for Yuba COE Court & Community School program.	1.16-English Language Learners are not a numerically significant subgroup, therefore English Proficiency and Reclassification are not applicable for Yuba COE Court & Community School program.	1.16-English Language Learners are not a numerically significant subgroup, therefore English Proficiency and Reclassification are not applicable for Yuba COE Court & Community School program.

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	<p>Professional Development 1.1 Professional Development for teachers in English Language Arts and mathematics to align with WASC recommendations Develop scope and sequence for English Language Arts and mathematics curriculum</p> <p>Continue all staff training on school-wide implementation of multi-tiered systems of support (MTSS), Crisis Prevention & Intervention (CPI)</p>	Yes				\$8,000.00	\$2100.00
1.2	<p>Intervention Teacher 1.2 Increase Instructional Intervention Teacher from 1.5 FTE to 2 FTE to support Independent Learning Plan process and provide targeted</p>	Yes				\$150,000.00	\$154,862.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	intervention for Foster Youth and Low Income students						
1.3	Curriculum Instructional Materials 1.3 Fully implement Edgenuity, current board adopted core content area curriculum and develop scope and sequence to increase student access to grade level instructional program for foster youth and low income students that are identified as having significant learning gaps	Yes				\$165,000.00	\$179,000.00
1.4	Local Assessment System 1.4 Renaissance Learning to provide local assessment data in reading and mathematics	No				\$6,500.00	\$6984.00
1.5	Technology Work Plan 1.5 Continue to implement annually updated site technology work plan to improve technology access for teachers and students; update infrastructure, connectivity, student and teacher computers, digital	No				\$10,000.00	\$10,000

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	projectors, online curriculum, and software.						
1.6	Career Technical Education 1.6 Provide Career Technical Education course access and career readiness skills to students	Yes				\$145,000.00	\$99,101.00
1.7	College Readiness / Hall to Home Provide a Prevention Assistant to provide college readiness workshops and support students who are enrolled in college courses. Provide transition supports and services to formerly incarcerated youth as they transition back to their school of residence and community.	Yes				\$100,000.00	\$67,653.00
1.8	Pilot Supplemental Instructional Materials 1.8 - Pilot supplemental curriculum and materials to support students accessing grade-level content subject material for each English Learners, Foster Youth, and Low Income students.	Yes				\$25,000.00	\$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.9	Food Service Assistant 1.9 Maintain Food Services Assistant.	No				\$15,000.00	\$9,686.00

Goal 2

Goal Description

Goal 2: Foster respectful, collaborative, and reflective school community practices that ensure each student develops the necessary skills to be academically, socially and emotionally successful.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
2.1 Attendance rates	2.1 85.5% Attendance rate	2.1 65% Attendance rate	2.1 66% Attendance rate	2.1 82% Attendance rate	2.1- 95.5% Attendance rate
2.2 Truancy/chronic absenteeism rates	2.2 58% Truancy/chronic absenteeism rates	2.2 77% Truancy/chronic absenteeism rates	2.2 75% Truancy/chronic absenteeism rates	2.2 75% Truancy/chronic absenteeism rates	2.2- 12% Truancy/chronic absenteeism rates
2.3 Discipline referral rates for disruption including suspension	2.3 10% discipline referral rates for disruption	2.3 9% discipline referral rates for disruption	2.3 12% discipline referral rates for disruption	2.3 6.5% discipline referral rates for disruption	2.3- 8% Discipline referral rates for disruption
2.4 Discipline referral rates for major incidents including suspension	2.4 52% Discipline referral rates for major incidents including suspensions	2.4 49% Discipline referral rates for major incidents including suspensions	2.4 30% Discipline referral rates for major incidents including suspensions	2.4 44% Discipline referral rates for major incidents including suspensions	2.4- 35% Discipline referral rates for major incidents
2.5 PBIS implementation	2.5 Baseline PBIS data will be established in Year 1	2.5 PBIS TFI Score 80% Implementation	2.5 PBIS TFI was not conducted	Mid-year data is not available	2.5- 95% PBIS implementation
2.6 Connectedness factors on CHKS	2.6 Baseline CHKS data will be established in Year 1	2.6 Baseline CHKS Connectedness factor data is 46%	2.6 CHKS data has not been reported at this time	Mid-year data is not available	2.6- 75% Connectedness factors on CHKS
2.7 Middle School High School graduation and dropout rates are not applicable to Court &	2.7 Middle School High School graduation and dropout rates are not applicable to Court &	2.7 Middle School High School graduation and dropout rates are not applicable to Court &	2.7 Middle School High School graduation and dropout rates are not applicable to Court &	2.7 Middle School High School graduation and dropout rates are not applicable to Court &	2.7- N/A

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Community School Programs	Community School Programs	Community School Programs	Community School Programs	Community School Programs	
2.8 Pupil expulsion rates are not applicable to Court & Community School Programs	2.8 Pupil expulsion rates are not applicable to Court & Community School Programs	2.8 Pupil expulsion rates are not applicable to Court & Community School Programs	2.8 Pupil expulsion rates are not applicable to Court & Community School Programs	2.8 Pupil expulsion rates are not applicable to Court & Community School Programs	2.8- N/A
2.9 Parent survey participation rate	2.9 72% Parent Survey participation rate	2.9 72% Parent Survey participation rate	2.9 Parent Survey was not conducted	Mid-year data is not available	2.9- 90% Parent Survey response rate
2.10 Parent participation in school activities rate	2.10 Baseline for parent participation in school activities will be established in Year 1	2.10 Parent participation in school activities rate data is not available. 100% of parents participated in Individual Learning Plan meetings	2.10 Parent participation activities were not measured 0% is reported due to the metric not being measured with fidelity	Mid-year data is not available	2.10- 100% of parents will participate in Individual Learning Plan meetings

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	Student Activities 2.1 Implement at least one high-interest student activity per semester.	Yes				\$5,000.00	\$1600.00
2.2	Parent Engagement 2.2 Host quarterly family-involvement activities to improve communication, specifically with parents of English Learners, Foster Youth, Low Income and special needs students by building relationships with school staff and providing training with content relevant to student needs.	Yes				\$3,000.00	\$125.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.3	<p>Positive Behavior Interventions and Supports (PBIS) 2.3 Implement Positive behavior Intervention Supports (PBIS) with fidelity to provide individualized interventions and supports for each English Learners, Foster Youth, and Low Income students.</p> <p>SWIS data system Behavior incentives PBIS training</p>	Yes				\$60,000.00	\$9410.00
2.4	<p>Behavior Specialist 2.4 Provide Behavior Specialists to provide intensive trauma training and positive behavior support plans to each English Learner, Foster Youth and Low Income student, including those students with disabilities.</p>	Yes				\$73,000.00	\$47,214.00
2.5	<p>Assistant Principal 2.5 Assistant Principal at 1 FTE to support student services for English Learner, Foster Youth and Low Income students, including those students with disabilities.</p>	Yes				\$120,000.00	\$0
2.6	<p>Restorative Practices 2.6 Provide Restorative Practice training for all staff and service</p>	Yes				\$32,000.00	\$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	providers to support implementation of a restorative environment for each English Learner, Foster Youth, and Low Income student, including students with disabilities.						
2.7	Parent Project 2.7 Coordinate Parent Project workshops in continued collaboration with Yuba County Courts, Probation, and Health and Human Services to provide training for families of English Learners, Foster Youth and Low Income students, including students with disabilities.	Yes				\$35,000.00	\$3153.00
2.8	Probation Officer 2.8 Provide a full-time on-site Probation Officer to support a safe school and effective learning environment.	Yes				\$70,000.00	\$70,000.00
2.9	SARB Coordinator 2.9 5% SARB Coordinator to support system intervention in order to improve truancy rates and student attendance.	Yes				\$5,000.00	\$5,000.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.10	Student Resource Officer 2.10 Provide a 30% Student Resource Officer to support a safe school and effective learning environments.	Yes				\$30,000.00	\$30,000.00
2.11	Youth Advocate Director 2.11 Provide a Youth Advocate Director position 1 FTE to coordinate the Youth Advocacy program services.	Yes				\$80,000.00	\$80,414.00

Goal 3

Goal Description

Goal 3: Collaborate with countywide partners to coordinate a continuum of instructional programs and comprehensive services for Yuba County expelled youth.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
% of Expelled Youth having educational services coordinated through Yuba County process	0 is the baseline for 2021-22 not yet measured	100% of Expelled youth having services coordinated	100% of Expelled youth having services coordinated	100% of Expelled youth have services coordinated	100% of Expelled youth having services coordinated

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.1	Expelled Youth Plan Coordinator 3.1 Continue to provide administrative support to coordinate an improved system of countywide services for expelled youth; facilitate quarterly meetings to review local data, placement offerings, and professional development needs to support expulsion school staff and develop comprehensive AB922 County wide Plan for Expelled Youth.	No				\$10,000.00	\$5,000.00

Goal 4

Goal Description
Goal 4: Continue collaboration with Foster Youth Services Executive Council (members include; Yuba County Juvenile Judge, Yuba County Adult and Child Protective Services, Yuba County Office of Education, Yuba County Probation, Local School Districts, Yuba County Council, Local Foster Family Agencies and Yuba College, Foster Kinship Care Education) to provide input and insight on the Foster Youth Services Coordinating Program and increase educational outcomes for Foster Youth enrolled in Yuba County schools.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
4.1 - Number of services provided to support Foster Youth county wide	4.1 - this is a new metric no baseline for number of services provided to support Foster Youth county wide	4.1 No data reported	4.1 100 services were provided in 2021-22 400 services were provided in 2022-23	4.1 Mid-year data not available	4.1 Increase the number of services provided based on year 2 data

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
4.1	Foster Youth Coordinator/Liaison 4.1 Provide 50% coordinator to act as Foster Youth Coordinator to work with Foster Youth Executive Council to continue to coordinate all services described in Education Code Section 42921 county wide.	No				\$75,000.00	\$34,997.00
4.2	Prevention Secretary/Accountant 4.2 Prevention Secretary/Accountant .54 FTE to support countywide Foster Youth programs	No				\$43,100.00	\$13,075.00
4.3	Foster Focus Data System 4.3 Continue to support a countywide protocol to share data from the Foster Focus system	No				\$2,300.00	\$2,300.00
4.4	Foster Youth Educational Caseworker 4.4 Provide 1.75 FTE Educational Casemangers to provide educational support	No				\$63,900.00	\$66,618.00
4.5	Foster Youth Conferences 4.5 Support Foster Youth Services Collaboration partners attendance	No				\$7,000.00	\$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	at annual Foster Youth Summit and other Foster Youth conferences						

Goal 5

Goal Description

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures