

# YUBA COUNTY BOARD OF EDUCATION

935 14th Street  
Marysville, CA 95901

## Agenda

February 8, 2023



Katharine Rosser

John Nicoletti, Vice President

Marjorie Renicker, President

Desiree Hastey

Tracy Bishop

Trustee Area 1

Trustee Area 2

Trustee Area 3

Trustee Area 4

Trustee Area 5



Francisco Reveles, Ed.D.  
Superintendent

**YUBA COUNTY BOARD OF EDUCATION**

**REGULAR MEETING**

**Wednesday, February 8, 2023 – 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. APPROVAL OF AGENDA

**ACTION ITEM**

4. CONSENT AGENDA

**ACTION ITEM**

4.1 APPROVAL OF JANUARY 11, 2023, BOARD MINUTES – Pages 1-3

4.2 APPROVAL OF 2023-2024 YCOE SPECIAL EDUCATION PROGRAMS SCHOOL CALENDAR – Page 4

4.3 APPROVAL OF 2023-2024 THOMAS E. MATHEWS SCHOOL CALENDAR – Page 5

4.4 APPROVAL OF 2023-2024 CARDEN SCHOOL CALENDAR – Page 6

The above items are self-explanatory. All items on the Consent Agenda are considered a routine item or one that has been previously discussed. Any Board Member may request that an item be pulled for further discussion.

5. SUPERINTENDENT’S REPORT

5.1 THIS ITEM PROVIDES AN OPPORTUNITY FOR THE DIRECTORS/SUPERINTENDENT/BOARD MEMBERS TO SHARE VARIOUS ITEMS OF INTEREST

**INFORMATION ITEM**

5.2 SUBMISSION OF YUBA COUNTY OFFICE OF EDUCATION OPENERS FOR 2023-2024 NEGOTIATIONS – Pages 7-8

**INFORMATION ITEM**

Requests have been submitted to the California School Employees Association from the County Superintendent asking that this item be placed on the agenda as required by law. No action is necessary.

- 5.3 PUBLIC HEARING - YUBA COUNTY OFFICE OF EDUCATION OPENERS FOR THE 2023-2024 NEGOTIATIONS **INFORMATION ITEM**

This is a routine process required by law to allow the public an opportunity to comment on Yuba County Office of Education openers to the California School Employees Association.

- 5.4 COMPREHENSIVE SCHOOL SAFETY PLAN - Pages 9-50 Amy Nore **ACTION ITEM**

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.

## 6. EDUCATIONAL SERVICES

- 6.1 YUBA COUNTY CAREER PREPARATORY CHARTER SCHOOL ACCOUNTABILITY REPORT CARD - Pages 51-74 Cynthia Soares **INFORMATION ITEM**

Staff will share information compiled for the 2021-2022 SARC for Board information and review.

- 6.2 YUBA COUNTY CAREER PREPARATORY CHARTER SCHOOL 2022-2023 SAFETY PLAN – Pages 75-121 Cynthia Soares **INFORMATION ITEM**

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. This is an information item only.

## 7. FISCAL SERVICES

- 7.1 REVIEW AND APPROVAL OF AUDIT REPORT FOR 2021-2022 - Pages 122-235 Aaron Thornsberry **ACTION ITEM**

The Audit Report for 2021-2022 will be reviewed with the Board.

**Recommend** acceptance of the Audit Report for 2021-2022.

8. POLICY UPDATES

- 8.1 SUPERINTENDENT POLICY 0450 – COMPREHENSIVE  
SAFTETY PLAN – Pages 236-238  
Amy Nore

This new version includes required Education, Election, Government, and Penal Code regulations.

**Recommend** the Board adopt Superintendent Policy 0450 – Comprehensive Safety Plan.

9. CLOSED SESSION

- 9.1 CONFERENCE WITH REAL PROPERTY NEGOTIATORS **ACTION ITEM**  
Government Code 54956.8  
Property: 935 14th Street, Marysville, CA 95901; 1128 Yuba Street, Marysville, CA 95901;  
103 D Street, Marysville, CA 95901; 1114 Yuba Street, Marysville, CA 95901  
COE Negotiator: Dr. Francisco Reveles  
Negotiating Parties: Yuba County Board of Education; Yuba County Office of Education;  
County of Yuba  
Under Negotiation: Logistics, Price, and Terms of Payment

- 9.2 RECONVENE IN OPEN SESSION **ACTION ITEM**  
REAL PROPERTY NEGOTIATIONS

Action taken: \_\_\_\_\_  
(Report if County Board approves a final agreement concluding real estate negotiations. If final approval rests with the other party, report as soon as the other party has approved the agreement.)

10. ADVANCED PLANNING

- 10.1 NEXT REGULAR BOARD MEETING **INFORMATION/**  
MARCH 8, 2023 – 4:30P.M. **ACTION ITEM**  
LOCATION: YUBA COUNTY ONE STOP,  
BECKWOURTH ROOM, 1114 YUBA STREET,  
MARYSVILLE, CA 95901

11. ADJOURN **ACTION ITEM**



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

Wednesday, January 11, 2023 – 4:30pm

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

<b>TOPIC</b>	<b>DISCUSSION</b>	<b>ACTION TAKEN</b>
<b>1. CALL TO ORDER</b>	President Marjorie Renicker called a regular meeting of the Yuba County Board of Education to order at 4:30pm on January 11, 2023, at the Yuba County One Stop, Beckwourth room, 1114 Yuba Street, Marysville, CA.	<b>CALLED TO ORDER:</b> 4:30pm
<b>ATTENDANCE, PLEDGE OF ALLEGIANCE</b>	Present were Katharine Rosser, Marjorie Renicker, Desiree Hastey and Tracy Bishop.  John Nicoletti was absent.  Trustee Bishop led the recital of the Pledge of Allegiance.	<b>QUORUM PRESENT</b>
<b>2. PUBLIC COMMENTS</b>	Hector Munoz, CSEA Union President, introduced himself to the Board members. He gave an update on his recent CSEA internship and negotiations with YCOE.	
<b>3. APPROVAL OF AGENDA</b>	President Renicker directed Board members to the January 11, 2023, Agenda. She noted that agenda items 5.5 and 5.6 would be pulled from the agenda.	<b>MOTION:</b> To pull agenda items 5.5 and 5.6 and approval of the January 11, 2023, Agenda. <b>MOTION:</b> Tracy Bishop <b>SECOND:</b> Desiree Hastey <b>MOTION APPROVED (4/4)</b>
<b>4. CONSENT AGENDA</b>	President Renicker directed board members to the January 11, 2023, Consent Agenda for their review and approval.  <b>4.1 Approval of December 14, 2022, Board Minutes</b> <b>4.2 Acceptance of \$18,885.52 Donation From Rotary Club of Marysville for Tidal Wave Playground Equipment to Benefit Virginia School Students</b>	<b>MOTION:</b> To approve the January 11, 2023, Consent Agenda as presented <b>MOTION:</b> Desiree Hastey <b>SECOND:</b> Katharine Rosser <b>MOTION APPROVED (4/4)</b>

<p><b>5. SUPERINTENDENT’S REPORT</b></p>	<p><b>5.1 This Item Provides an Opportunity for the Directors/Superintendent/Board Members to Share Various Items of Interest</b></p> <p>Dr. Reveles shared the following items of interest:</p> <ul style="list-style-type: none"> <li>• Dec 20 – West Linda Needs Assessment Meeting</li> <li>• Jan 3 – Lindhurst High School Wellness Center Dedication</li> <li>• Jan 3 – Oath of Office, Yuba County Board of Supervisors</li> <li>• Jan 6 – Superintendent Assessment of TEM Services</li> <li>• Jan 9 – Yuba County Fentanyl Awareness Task Force Meeting</li> <li>• Jan 10 – Hall to Home Stakeholder Meeting</li> </ul> <p><b>5.2 Quarterly Report on Williams Uniform Complaints</b></p> <p>Dr. Reveles shared the quarterly report on Williams Uniform Complaints for October 1, 2022 through December 31, 2022, 2<sup>nd</sup> Quarter, pursuant to Education Code 35186. No reports were filed.</p> <p><b>5.3 Submission of Yuba County Office of Education Openers for 2023-2024 Negotiations</b></p> <p>Requests have been submitted to the Yuba County Certificated Employees Association from the County Superintendent.</p> <p><b>5.4 Public Hearing – Yuba County Office Of Education Openers for the 2023-2024 Negotiations</b></p>	<p><b>PUBLIC HEARING CALL TO ORDER:</b> 4:53pm</p> <p><b>MOTION:</b> To close the public hearing <b>MOTION:</b> Desiree Haste <b>SECOND:</b> Katharine Rosser <b>PUBLIC HEARING CLOSED:</b> 4:54pm <b>(4/4)</b></p>
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	President Renicker called a public hearing to order at 4:53pm. There were no public comments.	
<b>6. EDUCATIONAL SERVICES</b>	<p><b>6.1 School Accountability Report Cards</b></p> <p>The 2021-2022 YCOE School Accountability Report Card information was shared with the Board. Missing data was noted due to a delay from CDE. All questions were addressed.</p> <p><b>6.2 California System of Support Overview And Yuba County Differentiated Assistance Eligibility Update</b></p> <p>Bobbi Abold shared a PowerPoint presentation and provided information on the Yuba County School Districts that have been identified as being eligible for Differentiated Assistance for the 2022-2023 school year. All questions were addressed.</p>	
<b>7. ADVANCED PLANNING</b>	<p><b>7.1 Next Regular Board Meeting February 8, 2023 – 4:30pm Location: Yuba County One Stop, Beckwourth Room, 1114 Yuba Street, Marysville, CA 95901</b></p>	
<b>8. ADJOURNMENT</b>	There being no further business for discussion, the meeting adjourned at 5:28pm.	<p><b>MOTION:</b> To adjourn  <b>MOTION:</b> Desiree Haste  <b>SECOND:</b> Katharine Rosser  <b>MEETING</b>  <b>ADJOURNED:</b> 5:28pm  <b>(4/4)</b></p>

Respectfully submitted,

Recorded by:  
Halee Pomeroy

Francisco Reveles, Ed.D.  
Superintendent, Yuba County Office of Education



**2023-2024 SCHOOL CALENDAR**

YCOE Special Education Programs

180 Student Attendance Days - 182 Instructional Staff Workdays

JULY 2023					AUGUST					SEPTEMBER					OCTOBER				
M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F
3	4	5	6	7	1	2	3	4						1	2	3	*4*	5	6
10	11	12	13	14	7	(8)	(9)	10	11	4	5	*6*	7	8	9	10	11	12	13
17	18	19	20	21	14	15	*16*	17	18	11	12	13	14	15	16	17	*18*	19	20
24	25	26	27	28	21	22	23	24	25	18	19	*20*	21	22	23	24	25	26	27
31					28	29	30	31		25	26	27	28	29	30	31			
NOVEMBER					DECEMBER					JANUARY 2024					FEBRUARY				
M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F
		*1*	2	3					1	1	2	3	4	5				1	2
6	7	8	9	10	4	5	*6*	7	8	8	9	*10*	11	12	5	6	*7*	8	9
13	14	15	16	17	11	12	13	14	*15*	15	16	17	18	19	12	13	14	15	16
20	21	22	23	24	18	19	20	21	22	22	23	*24*	25	26	19	20	*21*	22	23
27	28	29	30		25	26	27	28	29	29	30	31			26	27	28	29	
MARCH					APRIL					MAY					JUNE 2024				
M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F
				1	1	2	3	4	5			*1*	2	3	*3*	(4)	5	6	7
4	5	*6*	7	8	8	9	10	11	12	6	7	8	9	10	10	11	12	13	14
11	12	13	14	15	15	16	*17*	18	19	13	14	*15*	16	17	17	18	19	20	21
18	19	*20*	21	22	22	23	24	25	26	20	21	22	23	24	24	25	26	27	28
25	26	27	28	29	29	30				27	28	29	30	31	1	2			

HOLIDAYS/SCHOOL NOT IN SESSION	
September 4	Labor Day
November 10	Veterans Day
November 20 - 24	Thanksgiving Recess
December 18 - January 2	Winter Recess
January 15	Martin Luther King Day
February 12 - 19	February Recess
March 29 - April 5	Spring Recess
May 27	Memorial Day
June 19	Juneteenth

KEY DATES	
Staff Contract Days (Students Not in Attendance)	( ) August 8, August 9
First & Last Day of School	<input type="checkbox"/> August 10, June 3
Minimum Days	* * Aug. 16 Sept. 6, 20 Oct. 4, 18 Nov. 1 Dec. 6, 15 Jan. 10, 24 Feb. 7, 21 March 6, 20 April 17 May 1, 15 June 3
Extended Year Session	June 4 - teacher work day (ESY) June 5 - July 2



# 2023-2024 SCHOOL CALENDAR

Thomas E. Mathews

180 Student Attendance Days - 182 Instructional Staff Workdays

JULY 2023					AUGUST 16					SEPTEMBER 20					OCTOBER 22				
M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F
3	4	5	6	7	M	1	2	3	4	4	5	*6*	7	8	2	3	*4*	5	6
10	11	12	13	14	7	(8)	(9)	10	11	11	12	*13*	14	15	9	10	*11*	12	13
17	18	19	20	21	14	15	*16*	17	18	18	19	*20*	21	22	16	17	*18*	19	20
24	25	26	27	28	21	22	*23*	24	25	25	26	*27*	28	29	23	24	*25*	26	27
31					28	29	*30*	31							30	31			
NOVEMBER 16					DECEMBER 11					JANUARY 2024 20					FEBRUARY 15				
M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F
		*1*	2	3					1	1	2	*3*	4	5				1	2
6	7	*8*	9	10	4	5	*6*	7	8	8	9	*10*	11	12	5	6	*7*	8	9
13	14	*15*	16	17	11	12	*13*	14	15	15	16	*17*	18	19	12	13	14	15	16
20	21	22	23	24	18	19	20	21	22	22	23	*24*	25	26	19	20	*21*	22	23
27	28	*29*	30		25	26	27	28	29	29	30	*31*			26	27	*28*	29	
MARCH 20					APRIL 17					MAY 22					JUNE 2024 1				
M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F
				1	1	2	3	4	5			*1*	2	3	*3*	4	5	6	7
4	5	*6*	7	8	8	9	*10*	11	12	6	7	*8*	9	10	10	11	12	13	14
11	12	*13*	14	15	15	16	*17*	18	19	13	14	*15*	16	17	17	18	19	20	21
18	19	*20*	21	22	22	23	*24*	25	26	20	21	*22*	23	24	24	25	26	27	28
25	26	*27*	28	29	29	30				27	28	*29*	30	31					

HOLIDAYS/SCHOOL NOT IN SESSION	
July 4	Independence Day
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JULY 2023					AUGUST					SEPTEMBER					OCTOBER				
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24	25	26	27	28	21	22	*23*	24	25	25	26	*27*	28	29	23	24	*25*	26	27
31					28	29	*30*	31							30	31			
NOVEMBER					DECEMBER					JANUARY 2024					FEBRUARY				
M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F
		*1*	2	3	M				1	1	2	*3*	4	5				1	2
6	7	*8*	9	10	4	5	*6*	7	8	8	9	*10*	11	12	5	6	*7*	8	9
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27	28	*29*	30		25	26	27	28	29	29	30	*31*			26	27	*28*	29	
MARCH					APRIL					MAY					JUNE 2024				
M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F
				1	1	2	3	4	5			*1*	2	3	*3*	(4)	5	6	7
4	5	*6*	7	8	8	9	*10*	11	12	6	7	*8*	9	10	10	11	12	13	14
11	12	*13*	14	15	15	16	*17*	18	19	13	14	*15*	16	17	17	18	19	20	21
18	19	*20*	21	22	22	23	*24*	25	26	20	21	*22*	23	24	24	25	26	27	28
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Extended Year Session	July 3-August 4, 2023 February 13-16, 2024 June 5-28, 2024

To: Hector Munoz, CSEA Chapter #705 President

From: Francisco Reveles, Ed.D., Yuba County Superintendent of Schools



Date: January 4, 2023

RE: Request for Reopening of Negotiations

The Yuba County Office of Education propose to begin the 2023/2024 negotiations process without addressing specific demand for salary and benefit changes. Please see the attached Sunshine Proposal. It is hoped that agreement in these areas and others identified by the bargaining teams will be reached through an open, good-faith, and cooperative process.

**SUNSHINE PROPOSAL**  
**from the**  
**YUBA COUNTY OFFICE OF EDUCATION**  
**to the**  
**CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION**  
**and its Yuba COE Chapter #705**

**(Re-Opener Negotiations)**

The Yuba County Office of Education (“County”) and the California School Employees Association, and its Yuba COE Chapter #705 (“CSEA” or “Association”) are parties to a collective bargaining agreement (“CBA”) which expires on June 30, 2025. The Parties are engaging in re-opener negotiations.

The County’s overarching and common interests are:

1. Update language consistent with changes in applicable law.
2. Update language to meet the needs of our students, the County, and staff.
3. Reviewing additional contract articles that may have become obsolete, need updating, or could be incorporated into other articles within the collective bargaining agreement.

The County makes the following initial proposal to CSEA for Reopeners for the 2023/2024 school year:

Article	Title	County’s Interest
XVI & XVIII	Salary & Fringe Benefits	<ul style="list-style-type: none"> <li>• Discuss a fair and equitable total compensation that recognizes state funding for education, County’s unique fiscal challenges, and County’s educational responsibilities, priorities and goals.</li> </ul>





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# **Yuba County Office of Education**

## **Comprehensive School Safety Plan**

### **2022-2023**

Harry P B Carden  
Thomas E. Mathews Community  
Yuba County Career Preparatory Charter School  
Yuba County Special Education

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**Yuba County Superintendent of Schools**  
Dr. Francisco Reveles

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**Community Engagement & Emergency Response Administrator**  
Amy Nore  
Office: (530) 749-4854  
Email: amy.nore@yubacoe.k12.ca.us

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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 Safe School 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 or any school district 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 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 Emergency Response 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 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 set forth in the Emergency Response Plan.

### EMERGENCY DRILLS:

In accordance with state law:

- Drills will be initiated by announcement or uniform bell.
- Fire drills will be conducted on a monthly basis.
- "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 Yuba County Office of Education to release their students to other adults in the event of an emergency or disasters.

### STUDENT RELEASE/ EMERGENCY FILE:

In all emergency situations, the Site Administrator or Designee (under the direction of the Superintendent or Designee) will make the decision 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 district'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 and administrative site 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, bull-horn, whistle, 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 Yuba County Office of Education comply with all Federal regulations in the accumulation and reporting of data and statistics pertaining to 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 demographics of each school. None of the schools within 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 on a regular basis 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 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 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 are develop relationships with families, counsel students and enforce the rules of the school and 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 underperformance 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 a handbook to promote PBIS.

**Student Related Activities:**

1. Daily reward drawings for students using positive behavior tickets.
2. Recognition of students by displaying name on wall in each classroom.
3. Student of the week.
4. Student of the month.
5. Homework pass and free dress privileges 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 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 for 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 school site are completed by the administration to ensure safety issues are addressed.

**Student Related Activities:**

1. Through PBIS, students are given the opportunity to beautify their school.
2. Each month Students are picked using PBIS to enhance their school by school beautifying (planting, painting, general maintenance as part of construction technology class).

## Safe School Leadership Team

In the event of an emergency situation, 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:	
Assistant Principal:	
Teacher:	
Secretary:	



## 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
	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. Insure 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 (flipchart) is the guide for providing first aid.

The flipcharts 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 the emergency employee accident reports are to be completed as per the Yuba County Office of Education policy.

## 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 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 another 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 parent or guardian and documents release by using a sign out form.

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



## 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 includes, 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 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. Schedules regular emergency drills and reviews 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 map and keys for law enforcement and/or county office employees to check classrooms.
- School administrators will provide safety team with observer form to complete and be turned in at the end.
- Divide 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 drill, resolve CODE RED using Catapult. Take it off DRILL MODE
- After drill, debrief with team. (Share with staff at next staff meeting or before).
- Send out 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 Yuba County Sherriff's Department and Marysville Police to improve procedures and guarantee all students and staff is 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 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 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 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 smart phone 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 emergency is away from campus, 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 telephone, intercom system or email. Teachers and staff are able to use 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 classroom is secure and students have been accounted, 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 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 on the interior door window if appropriate. The color of each card is universal with 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 **traumatic injury**.

**Green** - Indicates "Shelter in Place" and that there is at least one person in the classroom with **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 event by announcing "ALL CLEAR." Teachers will not release students until "ALL CLEAR" is heard.
2. Students may return to regular schedule.
3. If student release is necessary, follow 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 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!**" Catapult EMS will be activated by a safety team member to alert staff, law enforcement and county office staff through their smart phone or tablet.
2. **CALL 911**
3. Secure building entrances, ensuring that no unauthorized individuals leave or enter the school.
4. If emergency is away from campus, 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 a designated safe interior building.
2. Close all windows and lock doors.
3. Turn off 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 telephone, intercom system or email. Teachers are able to 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 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, Site administrator or Designee will deactivate 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 message has been sent out to parents using School Messenger.
4. If student release is necessary, follow 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 with 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 **traumatic injury**.

**Green**- Indicates "Shelter in Place" and that there is at least one person in the classroom with **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 outage 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 Superintendent's Office
  - c. Implement portions of the Incident Command Team to address current situation (such as turning off heating and air systems, check 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 event:

1. If outside, move students to classrooms or 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 classroom is secure and students have been accounted, 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 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 on the interior door window if appropriate. The color of each card is universal with 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 **traumatic injury**.

**Green** - Indicates "Shelter in Place" and that there is at least one person in the classroom with **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 regular schedule.
3. If student release is necessary, follow 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 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 HVAC (air) system and any circulating fans.
6. Evacuate the room or office.
7. When evacuating, close door and place SAFE or HELP (from Integrated Crisis Station (ICS) signal on door.

Site Administrator or Designee will:

1. Activate Site Incident Command Post, who 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 area isolated until emergency unit arrives
3. With advice of Superintendent or Designee, consider Shelter In Place or 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 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, Principal or Designee will deactivate 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 message has been sent out to parents using School Messenger.
4. If student release is necessary, follow 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 provides protections from falling objects.
4. Always position back to the window. Never face the window. Protect head and eyes from flying glass and debris by using arms and closing 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 eyes tightly.
4. If able, HOLD onto any piece of furniture for shelter from falling debris.
5. Note: Evacuation is not automatic. Check for 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 head with arms and hands. Lie flat, face down; close eyes tightly.
2. Wait for shocks to subside before standing.
3. Do not re-enter buildings until it is determined safe.
4. Move to 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, 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 message has been sent out to parents using School Messenger.
4. If student release is necessary, follow release plan.

## BOMB THREAT (CODE)

### 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 main office.
6. Follow instructions given by 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 original message. Preserve identifying marks or fingerprints.
4. Follow instructions given by 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 search.
  - c. Instruct students to leave belongings in 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 eves of buildings, etc.

### After Emergency:

1. At the direction of the Superintendent, 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 message has been sent out to parents using School Messenger.
4. If student release is necessary, follow release plan.

## AIRCRAFT ACCIDENT (CODE RED)

### If you were witness to an airplane accident:

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

### When accident occurs, Site Administrator or Designee will immediately:

1. Activate Site Incident Command Post which will:
  - a. Call 9-1-1
  - b. Contact Superintendent's Office
  - c. Assemble portions of 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 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 accident, move students to nearest safe location.
3. If inside and classroom is unsafe evaluate students using safest route to assembly area
4. Be ready to report and missing, extra, or injured students.
5. When able, check your "buddy."
6. When able 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 regular schedule.
3. If student release is necessary, follow release plan.
4. County Office may provide psychological services to assist in the counseling of staff and students.
5. Be prepared to provide input to Incident Report that will be provided by Site Administrator, Emergency Response Administrator or designee.

## FLOOD (CODE RED)

**When notification of imminent flooding occurs, Site Administrator or Designee will immediately:**

1. Activate Site Incident Command Post which will:
  - a. Contact Superintendent's Office for instructions
  - b. Assemble portions of Incident Command Team as necessary (such as Site Facility Check to turn off utilities and check for safest evacuation routes).
  - c. Listen to news on battery operated radio.
2. Determine 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 plan. Follow instructions of 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 even by announcing, "All Clear."
3. Students may return to regular schedule.
4. If student release is necessary, follow 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 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 Incident Command team that can assist in small fires, immediate medical issues.
2. If evacuation is necessary, check for safest route.
3. Caution should be taken to maintain a safe upwind position away from the fire.
4. If the alarm is used, verify situation with the fire department.
5. (Explosion) Check immediate area for physical hazards and dangers to rescue and first aid personnel.

### Teachers will:

1. Upon signal for evacuation, check first for safest evacuation route to assembly area.
2. Place appropriate color card on 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 on the interior door window if appropriate. The color of each card is universal with 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 **traumatic injury**.

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

## AIR POLLUTION

The Air Quality Index (AQI) was issued in 1999 by the U.S. EPA for daily air quality report 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 disease, 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.

**Prior to 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, Site Administrator or Designee will:**

1. Inform staff and notify those individuals in file to stay indoors and minimize physical activity following 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 incident into 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 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:

Francisco Reveles, Bobbi Abold, Leslie Cena, Mary Pa Hang, Aaron Thornsberry, and Amy Nore

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

1. Alert all surrounding county program administrators and districts schools of 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 provided transportation for evacuation if needed. All parents will be alerted of any change in transportation through Parent Square.
5. Convene the Incident Command Center to implement procedures awaiting 9-1-1 response.
6. Inform arriving Police/EMS/Fire Department of situation and status
7. Superintendent will assign any other tasks to the County Office Safety Team.
8. County Office Safety Team members will help school site with 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.

**PHONE TREE**

Once it is verified that a crisis exists, the building administrator or designee sets the phone tree in motion. When a crisis occurs during weekends, vacation periods, or when a large number of staff is away from the school, it will be necessary to transmit information via a phone tree. At other times, when crises occur when school is in session, only the people outside the school need to be contacted via telephone.

**[INSERT PHONE TREE HERE]**

## STAFF EMERGENCY PHONE NUMBERS

### 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
PG & E	1-800-743-5000
American Red Cross	(530) 673-1460
Toxic Chemical Control	1-800-424-8802
Victim Witness	(530) 741-6275

## 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 the purposes of this section, "terroristic threat " shall include 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, 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 own safety or for his or her immediate family's safety, or for the protection of 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 mental disorder, is a danger to others, or to 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 Yuba-Sutter Behavioral Health facility for 72 hour treatment and evaluation.

Yuba-Sutter 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, as a result of a mental disorder, a danger to others, or to 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, which 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 a 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 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 services

## 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, Probation Officer, school psychologist, 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
- Content of the threat suggest the person is unlikely to carry it out. It could be impulsive, a form of teasing, or 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. 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—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 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, a 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, 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, dehumanizes 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 spree, 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 for possible 5150 or arrest and notify 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, identity of 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 in a threat and the risk that it will be carried out.

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

## 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)

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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 express permission of parent
- In case of emergency when parent can't be reached (Ambulance)

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

Date: \_\_\_\_\_ Time: \_\_\_\_\_

Signature of Principal/ Designee: \_\_\_\_\_

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*\*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.*

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# 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, alcohol 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 complaining witness or a witness in a school disciplinary proceeding for the purpose of 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, 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 a 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 of 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 a 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 damage to property, 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

### Discrimination Policy

Programs and activities shall be free from discrimination, including harassment, with respect to 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 at 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 pursuant to 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 regulation. 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 at a school-sponsored or school-related activity is in violation of 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 which are prohibited in 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.

# Yuba County Career Preparatory Charter

2021-2022 School Accountability Report Card

(Published During the 2022-2023 School Year)



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

## SARC Overview



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

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

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

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

## DataQuest



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

## California School Dashboard



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

## Internet Access

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

## 2022-23 School Contact Information

<b>School Name</b>	Yuba County Career Preparatory Charter
<b>Street</b>	1104 E Street
<b>City, State, Zip</b>	Marysville, CA, 95901
<b>Phone Number</b>	(530) 749-4000
<b>Principal</b>	Cynthia Soares
<b>Email Address</b>	<a href="mailto:cynthia.soares@yubacharterschool.org">cynthia.soares@yubacharterschool.org</a>
<b>School Website</b>	<a href="https://www.yubacoe.org/prepcharteracademy">https://www.yubacoe.org/prepcharteracademy</a>
<b>County-District-School (CDS) Code</b>	58105875830112

## 2022-23 District Contact Information

<b>District Name</b>	Yuba County Career Preparatory Charter School
<b>Phone Number</b>	(530) 749-4900
<b>Superintendent</b>	Francisco Reveles
<b>Email Address</b>	francisco.reveles@yubacoe.k12.ca.us
<b>District Website Address</b>	www.yubacoe.org

## 2022-23 School Overview

**Mission Statement:** YCCPCS will empower learners as problem-solving, critical thinkers with the social, academic, and career technical skills necessary to be successful in the community, workplace, and continuing education. Collaborating closely with the entire learning community, YCCPCS commits to quality, independent learner-centered education.

**Vision Statement:** To support self-directed, lifelong learning opportunities in a safe and positive environment in which all learners can work toward reaching their full academic and professional potential.

### Schoolwide Learner Outcomes (SLOs)

Members of the YCCPCS learning community will know, understand, and be able to:  
PERCEIVE themselves as supported and self-directed, engaged, lifelong learners who  
BELIEVE the essential skills they gain and the resources available will help them  
ACHIEVE on their chosen pathway of success.

Yuba County Career Preparatory Charter School is a Personalized Learning Program. Personalized learning is a unique, blended classroom and independent learning-based public educational model tailored to the needs and interests of each individual student. Personalized learning is a progressive approach to public education honoring and recognizing the unique gifts, skills, passions, goals, and attributes of each child. The intent is to engage each student in the learning process, making it productive, relevant, and meaningful. The goal is to optimize the student's learning potential and success.

We offer the following choices of educational delivery, overseen by highly qualified California credentialed instructors:

Individualized learning programs

Home education support

Cooperative classes including a Student Success program to support students in becoming successful independent study students

Blended instructional strategies and programs

Small group instruction in inclusive, supportive learning environments

Structured credit recovery opportunities

iDrop-In and YCCPCS Assist (Tutoring/Support) both virtually and in person

Community Service

Career Technical Education (CTE) and Service Learning

Community College opportunities, including Concurrent enrollment and articulated coursework in our CTE program.

College and career academic adviser

In person and virtual field trips

## About this School

### 2021-22 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 4	2
Grade 5	3
Grade 6	2
Grade 7	4
Grade 8	10
Grade 9	48
Grade 10	30
Grade 11	23
Grade 12	76
<b>Total Enrollment</b>	<b>198</b>

### 2021-22 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	54.5
Male	45.5
American Indian or Alaska Native	3.0
Asian	0.5
Black or African American	1.5
Filipino	0.0
Hispanic or Latino	38.9
Native Hawaiian or Pacific Islander	0.5
Two or More Races	8.6
White	39.4
English Learners	7.6
Foster Youth	1.5
Homeless	8.1
Migrant	0.0
Socioeconomically Disadvantaged	90.9
Students with Disabilities	23.2

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

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

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

## 2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	4.20	34.60	17.10	35.45	228366.10	83.12
<b>Intern Credential Holders Properly Assigned</b>	0.00	0.00	2.00	4.13	4205.90	1.53
<b>Teachers Without Credentials and Misassignments (“ineffective” under ESSA)</b>	1.00	8.06	3.00	6.20	11216.70	4.08
<b>Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)</b>	7.10	57.26	10.20	21.12	12115.80	4.41
<b>Unknown</b>	0.00	0.00	16.00	33.06	18854.30	6.86
<b>Total Teaching Positions</b>	12.40	100.00	48.40	100.00	274759.10	100.00

2021-22 data was not included as part of the initial release of data on 1/13/23. The CDE has indicated that the data will be available after the 2/1/23 SARC deadline. The data will be populated when it is published by the CDE.

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

## 2021-22 Teacher Preparation and Placement

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

2021-22 data was not included as part of the initial release of data on 1/13/23. The CDE has indicated that the data will be available after the 2/1/23 SARC deadline. The data will be populated when it is published by the CDE.

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



## Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	
Misassignments	1.00	
Vacant Positions	0.00	
<b>Total Teachers Without Credentials and Misassignments</b>	<b>1.00</b>	

2021-22 data was not included as part of the initial release of data on 1/13/23. The CDE has indicated that the data will be available after the 2/1/23 SARC deadline. The data will be populated when it is published by the CDE.

## Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	
Local Assignment Options	7.10	
<b>Total Out-of-Field Teachers</b>	<b>7.10</b>	

2021-22 data was not included as part of the initial release of data on 1/13/23. The CDE has indicated that the data will be available after the 2/1/23 SARC deadline. The data will be populated when it is published by the CDE.

## 2021-22 Class Assignments

Indicator	2020-21	2021-22
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	1.50	
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0.00	

2021-22 data was not included as part of the initial release of data on 1/13/23. The CDE has indicated that the data will be available after the 2/1/23 SARC deadline. The data will be populated when it is published by the CDE.

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

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

The most current textbooks were selected from the most corresponding recent list of standards-based materials adopted by the State Board of Education; all textbooks are approved by the local governing board.

<b>Year and month in which the data were collected</b>	October 2020		
Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most	Percent Students

		Recent Adoption ?	Lacking Own Assigned Copy
<b>Reading/Language Arts</b>	Holt Literature and Language Arts (2007), Houghton Mifflin (2010), Edge ELD A, B, C (2015), BrightThinker (2021)	Yes	0.0
<b>Mathematics</b>	Big Ideas Math Integrated I Mathematics (2018), My Math (2017), Personal Finance: Next Generation Personal Finance (2020)	Yes	0.0.
<b>Science</b>	McGraw (2015), Holt (2014), McMillian (2010), Prentice Hall (2012), Glencoe (2009), Globe Fearon (2013).	Yes	0.0
<b>History-Social Science</b>	Scott Foresman (2011), Pearson Prentice Hall (2013), Glencoe (2015), McPherson (2015), Globe Fearon (2013).	Yes	0.0
<b>Foreign Language</b>	N/A site meets requirement with CTE		
<b>Health</b>	G-W Publisher (2021)	Yes	0.0
<b>Visual and Performing Arts</b>	Glencoe (2014), Davis (2014).	Yes	0.0
<b>Science Laboratory Equipment (grades 9-12)</b>	microscopes, medical equipment, vet equipment		

## School Facility Conditions and Planned Improvements

YCCPCS is located on a site that was once a car dealership. The main building has been completely renovated providing additional classroom space and meeting areas. The recently remodeled Independent Study (IS) area provides students and teachers with spacious, modern, and technologically rich areas to meet with a sense of privacy. The area is very well lit, organized, and active. Teachers decorate their individual spaces to promote the learning environment, displaying current student work, learning tools, and positive messages. The IS center has large historic prints of Marysville, from its gold rush days that spur conversation. A full-time custodian cares for the day-to-day cleanliness of the building, as well as the two wings used for the expansive CTE programs. The CTE facilities have been remodeled to include fully functional Vet Tech lab, Welding facilities, and a science classroom including a wet-lab. Every summer, a walk-through is completed of the buildings to see if any major repairs need to be scheduled. Minor and emergency repairs are completed as needed by additional personnel from the Yuba County Office of Education (YCOE), and occasionally by outside local DIR certified contractors. An on-line work order request can be initiated by school personnel and the maintenance team from the YCOE schedules and completes the repairs. Emergency needs are given the highest priority. Our facilities provide students with a sense of pride. The facility includes a library where textbooks are checked out and reading material, technology devices, and school ID's are available for student check-out/purchase. The site computer lab serves our students for statewide assessments and daily assignments when students are on campus. Classrooms are equipped with smart boards and projectors. New asphalt and complete outdoor remodel have the site in top condition. Finally, we have solar panels on our CTE wing and are currently functional and in daily use.

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

10/06/2021

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	X			
<b>Interior:</b> Interior Surfaces	X			
<b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation	X			
<b>Electrical</b>	X			
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	X			
<b>Safety:</b> Fire Safety, Hazardous Materials	X			

## School Facility Conditions and Planned Improvements

<b>Structural:</b> Structural Damage, Roofs	X			Main Building got a new roof spring 2020.
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

## Overall Facility Rate

Exemplary	Good	Fair	Poor
X			

### State Priority: Pupil Achievement

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

#### Statewide Assessments

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

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

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

#### SARC Reporting in the 2020-2021 School Year Only

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

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

#### Options

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

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

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

## Percentage of Students Meeting or Exceeding the State Standard on CAASPP

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

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

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

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

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
<b>English Language Arts/Literacy</b> (grades 3-8 and 11)	N/A	21	N/A	15	N/A	47
<b>Mathematics</b> (grades 3-8 and 11)	N/A	2	N/A	3	N/A	33

## 2021-22 CAASPP Test Results in ELA by Student Group

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

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

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

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

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
<b>All Students</b>	60	57	95.00	5.00	21.05
<b>Female</b>	38	37	97.37	2.63	27.03
<b>Male</b>	22	20	90.91	9.09	10.00
<b>American Indian or Alaska Native</b>	--	--	--	--	--
<b>Asian</b>	--	--	--	--	--
<b>Black or African American</b>	--	--	--	--	--
<b>Filipino</b>	0	0	0.00	0.00	0.00
<b>Hispanic or Latino</b>	20	18	90.00	10.00	22.22
<b>Native Hawaiian or Pacific Islander</b>	0	0	0.00	0.00	0.00
<b>Two or More Races</b>	--	--	--	--	--
<b>White</b>	27	27	100.00	0.00	25.93
<b>English Learners</b>	--	--	--	--	--
<b>Foster Youth</b>	0	0	0.00	0.00	0.00
<b>Homeless</b>	--	--	--	--	--
<b>Military</b>	--	--	--	--	--
<b>Socioeconomically Disadvantaged</b>	53	51	96.23	3.77	21.57
<b>Students Receiving Migrant Education Services</b>	0	0	0.00	0.00	0.00
<b>Students with Disabilities</b>	13	12	92.31	7.69	0.00

## 2021-22 CAASPP Test Results in Math by Student Group

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

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

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

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

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
<b>All Students</b>	60	56	93.33	6.67	1.79
<b>Female</b>	38	37	97.37	2.63	2.70
<b>Male</b>	22	19	86.36	13.64	0.00
<b>American Indian or Alaska Native</b>	--	--	--	--	--
<b>Asian</b>	--	--	--	--	--
<b>Black or African American</b>	--	--	--	--	--
<b>Filipino</b>	0	0	0.00	0.00	0.00
<b>Hispanic or Latino</b>	20	18	90.00	10.00	0.00
<b>Native Hawaiian or Pacific Islander</b>	0	0	0.00	0.00	0.00
<b>Two or More Races</b>	--	--	--	--	--
<b>White</b>	27	26	96.30	3.70	3.85
<b>English Learners</b>	--	--	--	--	--
<b>Foster Youth</b>	0	0	0.00	0.00	0.00
<b>Homeless</b>	--	--	--	--	--
<b>Military</b>	--	--	--	--	--
<b>Socioeconomically Disadvantaged</b>	53	50	94.34	5.66	2.00
<b>Students Receiving Migrant Education Services</b>	0	0	0.00	0.00	0.00
<b>Students with Disabilities</b>	13	11	84.62	15.38	0.00

## CAASPP Test Results in Science for All Students

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

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

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
<b>Science</b> (grades 5, 8 and high school)	2.33	2	--	--	28.5	29.47

## 2021-22 CAASPP Test Results in Science by Student Group

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

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
<b>All Students</b>	56	50	89.29	10.71	2
<b>Female</b>	35	32	91.43	8.57	0
<b>Male</b>	21	18	85.71	14.29	5.56
<b>American Indian or Alaska Native</b>	--	--	--	--	--
<b>Asian</b>	0	0	0	0	0
<b>Black or African American</b>	--	--	--	--	--
<b>Filipino</b>	0	0	0	0	0
<b>Hispanic or Latino</b>	16	15	93.75	6.25	0
<b>Native Hawaiian or Pacific Islander</b>	0	0	0	0	0
<b>Two or More Races</b>	11	9	81.82	18.18	--
<b>White</b>	25	22	88	12	4.55
<b>English Learners</b>	--	--	--	--	--
<b>Foster Youth</b>	0	0	0	0	0
<b>Homeless</b>	--	--	--	--	--
<b>Military</b>	--	--	--	--	--
<b>Socioeconomically Disadvantaged</b>	47	41	87.23	12.77	0
<b>Students Receiving Migrant Education Services</b>	0	0	0	0	0
<b>Students with Disabilities</b>	13	12	92.31	7.69	0



## 2021-22 Career Technical Education Programs

Overseen by the YCOE CTE/Adult Education Coordinator, Ken Hamel, YCCPCS offers CTE programs in several sectors. The Transportation Sector offers Intro, Concentrator, and Capstone classes in the System Diagnostics, Service, and Repair Pathway. The Manufacturing and Product Development Sector offers Intro, Concentrator, and Capstone courses in the Welding and Materials Joining Pathway. Additionally, the Agriculture and Natural Resources Sector offers Intro, Concentrator, and Capstone classes in the Animal Science Pathway, as well as Concentrator classes in the Plant and Soil Science Pathway. YCCPCS also has a Vet Assistant Pathway including an Intro, Concentrator, and Capstone courses. All courses are assigned progressive credits of completion leading toward graduation and pathway certification. Courses are accessible to all enrolled student populations and accommodations are in place to ensure success and attainment. The CTE programs are evaluated using the 11 Essential Elements of a High Quality CTE System tool, oversight by the school, county, and coordinator, and collaboration with the Tri County ROP and community college districts.

## 2021-22 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	141
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	66.7
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	

## Course Enrollment/Completion

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

UC/CSU Course Measure	Percent
2021-22 Pupils Enrolled in Courses Required for UC/CSU Admission	0.00
2020-21 Graduates Who Completed All Courses Required for UC/CSU Admission	0.00

## B. Pupil Outcomes

### State Priority: Other Pupil Outcomes

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

## 2021-22 California Physical Fitness Test Results

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

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

## C. Engagement

### State Priority: Parental Involvement

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

#### 2022-23 Opportunities for Parental Involvement

All parents/guardians and family members are encouraged to take an active part in their child's education during our orientation program and upon enrollment in YCCPCS. The governing body of the school is an Advisory Committee comprised of an administrator, parents/guardians, community business members, students, and teachers. The committee makes recommendations to the Yuba County Superintendent of Schools. When necessary, the Yuba County Office of Education-elected School Board confirm or deny advisory council choices. Parents/Guardians commit to helping their children be successful students and future community members. Parents/Guardians are encouraged to be involved with their child's education and to help tailor the program to meet individual needs. Parents/Guardians are to be present at their child's Independent Study (IS) appointments with their Supervising Teacher so they are able to monitor and support their IS student at home. Parents/Guardians are presented with volunteer opportunities (Advisory Committee, WASC Committee, Auto Show, CTE classes and fieldtrips). They are asked and encouraged to contact their child's teacher and support staff on a weekly basis to learn about what is happening at school, understand their child's academic progress, and ways in which to support their child at home. Teachers frequently call, email, text and meet with parents to discuss student progress and provide suggestions on how to assist their child academically as well as social emotionally. IS students receive weekly feedback and receive quarterly progress reports, in addition to access to student grades, progress, and upcoming assignments through both their Google Classroom and through ParentSquare. YCCPCS is also actively engaged with our families through social media.

## C. Engagement

### State Priority: Pupil Engagement

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

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

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

Indicator	School 2019-20	School 2020-21	School 2021-22	District 2019-20	District 2020-21	District 2021-22	State 2019-20	State 2020-21	State 2021-22
Dropout Rate		35.2	25.5		35.2	34		8.9	7.8
Graduation Rate		30.8	52.7		32	42		84.2	87

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

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

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
<b>All Students</b>	55	29	52.7
<b>Female</b>	36	22	61.1
<b>Male</b>	19	7	36.8
<b>American Indian or Alaska Native</b>	--	--	--
<b>Asian</b>	0	0	0.0
<b>Black or African American</b>	--	--	--
<b>Filipino</b>	0	0	0.0
<b>Hispanic or Latino</b>	20	11	55.0
<b>Native Hawaiian or Pacific Islander</b>	0	0	0.0
<b>Two or More Races</b>	--	--	--
<b>White</b>	27	15	55.6
<b>English Learners</b>	--	--	--
<b>Foster Youth</b>	--	--	--
<b>Homeless</b>	11	6	54.5
<b>Socioeconomically Disadvantaged</b>	52	27	51.9
<b>Students Receiving Migrant Education Services</b>	0	0	0.0
<b>Students with Disabilities</b>	15	7	46.7

## 2021-22 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	304	263	87	33.1
Female	167	143	42	29.4
Male	136	120	45	37.5
American Indian or Alaska Native	8	6	1	16.7
Asian	1	1	0	0.0
Black or African American	3	3	0	0.0
Filipino	0	0	0	0.0
Hispanic or Latino	112	97	33	34.0
Native Hawaiian or Pacific Islander	1	1	1	100.0
Two or More Races	30	26	13	50.0
White	131	116	35	30.2
English Learners	22	19	6	31.6
Foster Youth	3	2	0	0.0
Homeless	24	18	8	44.4
Socioeconomically Disadvantaged	279	242	83	34.3
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	71	63	14	22.2

### C. Engagement

#### State Priority: School Climate

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

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

## Suspensions and Expulsions

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

Subject	School 2019-20	District 2019-20	State 2019-20
Suspensions	3.93	3.58	2.45
Expulsions	0.00	0.00	0.05

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

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
Suspensions	0.31	0.00	0.25	2.74	0.20	3.17
Expulsions	0.00	0.00	0.00	0.00	0.00	0.07

## 2021-22 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	0.00	0.00
Female	0.00	0.00
Male	0.00	0.00
American Indian or Alaska Native	0.00	0.00
Asian	0.00	0.00
Black or African American	0.00	0.00
Filipino	0.00	0.00
Hispanic or Latino	0.00	0.00
Native Hawaiian or Pacific Islander	0.00	0.00
Two or More Races	0.00	0.00
White	0.00	0.00
English Learners	0.00	0.00
Foster Youth	0.00	0.00
Homeless	0.00	0.00
Socioeconomically Disadvantaged	0.00	0.00
Students Receiving Migrant Education Services	0.00	0.00
Students with Disabilities	0.00	0.00

## 2022-23 School Safety Plan

The YCCPCS Safe School Plan will be adopted by our Advisory Committee in Feb 23 and provided to the Yuba County Office of Education Board of Trustees in February 2023. The plan meets the required legal components per California Ed Code. The plan is reviewed by staff at the school site each year after board approval, and on an on-going basis at site staff meetings. YCCPCS drills for all emergency situations including: Lockdown, fire, earthquake, and active shooter. Emergency Evacuation Drill logs are kept with the principal's secretary. Catapult systems are online for emergency situations and communication.

## D. Other SARC Information Information Required in the SARC

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

### 2019-20 Elementary Average Class Size and Class Size Distribution

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

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

### 2020-21 Elementary Average Class Size and Class Size Distribution

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

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

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

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

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

## 2019-20 Secondary Average Class Size and Class Size Distribution

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

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	6	57	1	
Mathematics	5	50		
Science	5	30		
Social Science	4	60	1	

## 2020-21 Secondary Average Class Size and Class Size Distribution

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

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	4	95		
Mathematics	2	99		
Science	2	63		
Social Science	2	151		

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

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

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	4	70		
Mathematics	3	60		
Science	2	57		
Social Science	2	133		

## 2021-22 Ratio of Pupils to Academic Counselor

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

Title	Ratio
Pupils to Academic Counselor	0

## 2021-22 Student Support Services Staff

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

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	2.0



## 2020-21 Expenditures Per Pupil and School Site Teacher Salaries

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

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	13374.24	707.74	12666.50	61,030
District	N/A	N/A	NA	
Percent Difference - School Site and District	N/A	N/A		
State	N/A	N/A	\$6,594	
Percent Difference - School Site and State	N/A	N/A	63.1	

## 2021-22 Types of Services Funded

Revenue for the school was derived from state apportionment as determined by the average daily attendance. Expenditures include textbooks, instructional materials and supplies, and equipment related to additional CTE course offerings and overall school site improvement. Specific costs include equipment, supplies, and training related to the CTE pathways: Aquaponics, Welding, Automotive, and Veterinary Technician. Additional monies were spent on computers and software, office equipment, rents, leases, utilities, and other overhead costs. Special Education services (above SELPA provided funds), tutoring, EL support, and interventions were also provided for YCCPCS students. YCCPCS students are IS students, we provided them with content specific credentialed teachers in Math, ELA, and Social Studies courses for tutoring two times a day, three times a week.

## 2020-21 Teacher and Administrative Salaries

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

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

## 2021-22 Advanced Placement (AP) Courses

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

<b>Percent of Students in AP Courses</b>	0
--	---

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

Subject	Number of AP Courses Offered
Computer Science	0
English	0
Fine and Performing Arts	0
Foreign Language	0
Mathematics	0
Science	0
Social Science	0
<b>Total AP Courses Offered</b> Where there are student course enrollments of at least one student.	0

## Professional Development

Our LCAP, school mission/vision, and WASC "Self-Study" accreditation have determined our needs for professional development. Our primary focus this academic year has been in the following area's: Administration and review of STAR Renaissance Math and English assessments and academic planning to drive best practice instruction and intervention, Social Emotional Learning (SEL) and Trauma Informed Practices, Student Engagement Practices, and PBIS best instructional practices training and update. We implemented a new student information system during the 19-20 school year which continues to demand a portion of our professional development for all staff in their engagement with the system. Our collaboration time has been focused on determining student and program needs through the self-study process provided by WASC. We have focused on data related systems, reflective practices, and improving instruction and student/family engagement. The school continues to work on developing as a PBIS site. We continue to build up our Multi Tiered Systems of Support (MTSS) as school as community resources change. As a site we have spent a significant amount of time revamping our orientation and enrollment practices, new student supports, interventions based off of drop out and non-graduate data. These professional development days include articulation time, time for coaching, teacher-principal meetings, and all participants doing deep data reviews to get to root causes related to drop out and graduation rates.

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

Subject	2020-21	2021-22	2022-23
<b>Number of school days dedicated to Staff Development and Continuous Improvement</b>	35	35	35



# Yuba County Career Preparatory Charter School



Comprehensive Safe School Plan  
(Education Code Section 32280-32288)  
2021-2022

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## Yuba County Board of Education

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## Assistant Superintendent Special Education

Leslie Cena

## Coordinator of Emergency Planning/Crisis Response

## Assistant Superintendent Instruction

Bobbi Abold

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## Mission and Vision

### Mission

YCCPCS will empower learners as problem-solving, critical thinkers with the social, academic, and career technical skills necessary to be successful in the community, workplace, and continuing education. Collaborating closely with the entire learning community, YCCPCS commits to quality, independent learner-centered education.

### Vision

To support self-directed, lifelong learning opportunities in a safe and positive environment in which all learners can work toward reaching their full academic and professional potential.

### School Learning Outcomes (SLO's)

Members of the YCCPCS learning community will know, understand, and be able to: PERCEIVE themselves as supported and self-directed, engaged, lifelong learners who BELIEVE the essential skills they gain and the resources available will help them ACHIEVE on their chosen pathway of success.

### YCCPCS PBIS School Wide Expectations

#### **G.R.O.W.L.**

**G**row  
**R**espect  
**O**wn  
**W**ork  
**L**ove

# STRATEGIES AND PROGRAMS THAT MAINTAIN A HIGH LEVEL OF SCHOOL SAFETY

## EMERGENCY RESPONSE PLAN

### PURPOSE:

The Yuba County Career Preparatory Charter School (YCCPCS) in conjunction with The Yuba County Office of Education (YCOE) Comprehensive Safe School Plan (CSSP) provides guidance and direction to administrators, managers, faculty and staff who have Emergency Management Responsibilities (EMR). The Emergency Response Plan along with the School Comprehensive Safe School Plan shall be used during an emergency incident involving YCCPCS. The plan details the flow of command from the Superintendent level to the school level.

### LEVELS OF EMERGENCIES:

#### Level One Emergencies

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

#### Level Two Emergencies

- o A moderate to severe emergency, somewhat beyond YCCPCS 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

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

### PLAN IMPLEMENTATION:

The Emergency Response Plan will be:

- Initiated by the Superintendent, Site Administrator, Program Manager 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 YCCPCS Advisory Committee and then the Yuba County Office of Education Board of Trustees by March 1 of each year.

### HAZARD ASSESSMENT:

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

### STAFF TRAINING:

Understanding 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 set forth in the Emergency Response Plan.

### EMERGENCY DRILLS:

In accordance with state law:

- Drills will be initiated by announcement or uniform bell.
- Fire drills will be conducted twice annually.
- "Drop, Cover, and Hold" drills will be held twice per year.

### EVACUATION ROUTES:

The Site Administrator, Program Manager 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 YCCPCS and/or Yuba County Office of Education to release their students to other adults in the event of an emergency or disasters. Notification of site emergencies will be made through ParentSquare.

**STUDENT RELEASE/ EMERGENCY FILE:**

In all emergency situations, the Site Administrator, Program Manager or Designee (under the direction of the Superintendent or Designee) will make the decision 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. 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 CatapultEMS. 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 YCCPCS "ParentSquare" notification system.

**KEY EMERGENCY CONTACT:**

After contacting 911, it is imperative during an emergency that the Principal or Designee contacts the Superintendent and District Safety Team using CatapultEMS.

**SAFE SCHOOL TEAM (SSLT)**

YCCPCS will have a Safe School Team (SST) 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 Team (SST) carries out the Field Response level of crisis and emergency management. The County Office School Safety Team 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 SST to successfully handle critical incidents. The SST member is then responsible for the task assigned and serves as the manager of the task. This type of delegation allows each manager to focus on just one or two aspects of the incident. These managers then provide information to the incident commander (principal) 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, bull-horn, whistle, 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 Program Managers 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 Safe School Plan Coordinator. 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:**

YCCPCS complies with all Federal regulations in the accumulation and reporting of data and statistics pertaining to 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 demographics of each school. YCCPCS is not at risk of being classified as a persistently dangerous school.

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

**Restorative Practices** is a social science that studies how to build social capital and achieve social discipline through participatory learning and decision making.

The use of restorative practices helps to:

- reduce crime, violence and bullying
- improve human behavior
- strengthen civil society
- provide effective leadership
- restore relationships
- repair harm

**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 on a regular basis 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

### **Multi-Tiered Systems of Support (MTSS)**

:

#### **COMMUNITY RELATIONSHIPS:**

**Law Enforcement:** YCCPCS has teamed with 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 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 YCPO and MPD are developing relationships with families, counsel students and enforce the rules of the school and 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 underperformance 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.

**Yuba County Gang Task Force Committee:** YCCPCS administrators meet with Yuba County Probation, Yuba County Sheriff's Department and Marysville Police Department quarterly to discuss gang trends, gang activity in the community and to offer gang awareness training to school staff, parents, etc.

Yuba County Office of Educations (YCOE) Youth Advocacy and Social Emotional Learning (SEL) Department's mission is to provide guidance and advocacy for at-risk and juvenile justice-involved youth. Offering youth a system of supports we aim to provide safety, life-altering relationships, and a healing path to fulfill their potential.



## Safe School Climate Strategies

### **GOAL: Our students' physical, emotional, social, vocational and academic needs are identified and met.**

- ✓ Survey staff, students and teachers annually
- ✓ Healthy Kids Survey every other year
- ✓ Counseling services available through referrals to school psychologist, Victim Witness, Sutter-Yuba Mental Health, Yuba County Assessment Team (YCAT).
- ✓ Schedule Care Team meetings for students at-risk for academic achievement, behavioral, social emotional and/or mental health concerns.
- ✓ Align resources to meet the student's individual needs.

### **GOAL: Continue to promote a safe educational environment conducive to student learning.**

- ✓ CatapultEMS Anonymous Community Reporting button is found on the "Landing Page" of every student and staff Chromebook as well as on the YCCPCS webpage.
- ✓ Multi-Tiered Systems of Support (MTSS) is implemented at YCCPCS. Including the importance of building relationships with students and families so we can be preventive and supportive.
- ✓ Positive Behavior Intervention and Supports (PBIS) 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. The ultimate goal is to have fewer days of suspension, higher attendance and academic success for our students as they are present to learn.
- ✓ All YCCPCS employees have had training in what MTSS is, Suicide Prevention, Trauma Informed Practices, identification of Human Trafficking, PBIS, and Social Emotional Learning (SEL).
- ✓ Implement CatapultEMS to provide instant notification to staff, YCOE administrators and local law enforcement in the event of a lockdown, shelter in place or evacuation of students at our schools.
- ✓ Continued collaboration with Marysville Police Department, Yuba County Sheriff's Department, Yuba County Probation, and YCOE administrators to ensure safety procedures, concerns and school site needs are addressed.
- ✓ Weekly gang meetings are held at the Yuba County Courthouse.
- ✓ Attendance and Discipline data is shared with all stakeholders over the years to compare trends.
- ✓ Student Attendance and Review Board (SARB) provides services to our families that have students that are considered truant.

## Safe School Team

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

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

POSITION & NAME	PHONE
Site Administrator/Principal: Cynthia A. Soares	530-749-4006 or 530-812-5165
Teacher: Tammy Graham	530-749-4036
Attendance Technician: Jackie Escobar	530-749-4001
Operations Manager: Shelly Arvizu	530-749-4002
Special Education Coordinator: Robert Koller	530-749-4010
Paraeducator: Haley McDaniel	530-749-

## THREAT ASSESSMENT MANAGEMENT TEAM (TAMT) (Student Care 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) or Care Team.**

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 YCCPCS or 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 Care 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
Cynthia A. Soares	Site Administrator/School Counselor
Amrit Kahn	School Psychologist
Robert Koller	Teacher
Anel Campos-Raya	Family Support Specialist

## FIRST AID RESPONDERS

Each facility or site must have designated First Aid responders who are first to provide assistance when needed. 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 #
X	X	Anel Campos-Raya	Classified Staff	530-749-4012
X	X	Robin Derby	Certificated Staff	530-749-4016
X	X	Jackie Escobar	Classified Staff	530-749-4001
X	X	Johnnie Dollins	Certificated Staff	530-749-4051
X	X	Tammy Graham	Certificated Staff	530-749-4036
X	X	Robert Koller	Certificated Staff	530-749-4010
X	X	Dena Shorey	Classified Staff	530-749-4003
X	X	Jeff Watkins	Certificated Staff	530-749-4008
X	X	Maylee Vang	Classified Staff	530-749-4000

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

Flipcharts are located in each classroom and in each IS teacher's cubicle. First aid supplies are located in each CTE class, the library and additional supplies are located in the supply room.

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 library and the front desk.

Student medication is stored in the Principal's secretary office. Sharps Containers are located in the Vet Tech room and the upstairs restroom.

Unless the scope of the crisis/first aid response is prohibitive, the appropriate student and/or the emergency employee accident reports are to be completed as per usual YCCPCS and YUBA COUNTY OFFICE OF EDUCATION policy.

## STUDENT RELEASE TEAM

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

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

STAFF MEMBER	TITLE	EMERGENCY TASK
Teresa Leon	Principal Secretary/Registrar	Provide Student Information
Jackie Escobar	Attendance Clerk	Release Team
Adele Bruce	Clerk/Receptionist	Release Team

**YCCPCS**  
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/Program Manager/Safe School Leadership Team

1. Acts as the liaison between YCCPCS and YUBA COUNTY OFFICE OF EDUCATION office 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 emergency phone numbers, emergency first aid responders, and chemical inventory lists.
3. Ensures Safe School 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 includes 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/Program Manager (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, YCCPCS/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 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. Schedules regular emergency drills and reviews 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.

**Stage TWO Relocation:** At the direction of the Site Administrator/Program Manager or Designee, all students and staff are relocated to a determined location off campus at time of event. Coordinate with the 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 busses 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 Program Manager 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).

### EVACUATION 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 district safety Director 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 district 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 campus up so all classrooms can be checked
- Announce lockdown drill over PA (Follow safety procedures which included cards in windows)
- Initiate CatapultEMS CODE RED in DRILL MODE (do NOT include first responders and district safety team)
- After drill, resolve CODE RED using CatapultEMS. Take it off DRILL MODE
- After drill, debrief with the team. (Share with staff at the next staff meeting or before).
- Send out 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 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 scheduled.

## YCCPCS LOCKDOWN DRILL OBSERVATION FORM

Observer Name: \_\_\_\_\_ School: \_\_\_\_\_ Date: \_\_\_\_\_

ROOM #	Doors/Windows Locked?	Lights Out?	Students and staff are hidden and out of view.	Additional Comments
	<b>Please check Y or N for each column</b>			
	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 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 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 intercom, "**LOCKDOWN, Please lock all classroom doors! This is a hard lockdown! Code Red!**") **CatapultEMS will be activated to alert staff, law enforcement and County Office staff through a smartphone or tablet.**
2. **CALL 911**
3. 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 an emergency is away from campus, 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 the lights.
3. Turn off the 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 telephone, intercom system or email. Teachers and staff are able to use it as necessary.
6. Students are to move away from doors and windows to hide from possible intruders.
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 to report any missing or extra students using Catapult EMS.
10. 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.

***In each school location, during emergency situations, YCCPCS staff and teachers will use the CatapultEMS system to communicate with the School Safety Team.***

Indicate "Shelter in Place" and that there is at least one person in the classroom with **traumatic injury**.

Indicate "Shelter in Place" and that there is at least one person in the classroom with **minor injury**.

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

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

Indicate the classroom has been **evacuated**.

### **After Emergency:**

1. At the direction of the District Office, 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. Send a message out to parents using ParentSquare.
4. If student release is necessary, follow the release plan or students may return to their regular schedule.
1. YCCPCS/Yuba County Office of Education may provide psychological services to assist in the counseling of staff and students.

## SOFT LOCKDOWN (CODE YELLOW) 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 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!"** Catapult EMS will be activated by a safety team member to alert staff, law enforcement and district office staff through their smartphone or tablet.
2. Secure building entrances, ensuring that no unauthorized individuals leave or enter the school.
3. If an emergency is away from campus, principal or designee may modify the Lockdown and allow teachers to continue their regular school activities within the building.
4. Prohibit outdoor activities
5. Be prepared to evacuate to a safe location.
6. 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 telephone, intercom system or email. Teachers are able to use it 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.

***In each school location, during emergency situations, YCCPCS staff and teachers will use the CatapultEMS system to communicate with the School Safety Team.***

Indicate "Shelter in Place" and that there is at least one person in the classroom with **traumatic injury**.

Indicate "Shelter in Place" and that there is at least one person in the classroom with **minor injury**.

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

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

Indicate the classroom has been **evacuated**.

**After Emergency:**

1. At the direction of the District Office, 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 YELLOW in CATAPULT EMS
3. Send a message out to parents using ParentSquare.
4. If student release is necessary, follow the release plan or students may return to their regular schedule.
2. YCCPCS/Yuba County Office of Education may provide psychological services to assist in the counseling of staff and students.

## 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 outage or air pollution.

### Upon notification, the Site Administrator, Program Manager 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 Superintendent's Office
  - c. Implement portions of the Incident Command Team to address current situations (such as turning off heating and air systems, check 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 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, report to CatapultCMS
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. 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.

### *In each school location, during emergency situations, YCCPCS staff and teachers will use the CatapultEMS system to communicate with the School Safety Team.*

Indicate "Shelter in Place" and that there is at least one person in the classroom with **traumatic injury**.

Indicate "Shelter in Place" and that there is at least one person in the classroom with **minor injury**.

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

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

Indicate the classroom has been **evacuated**.

### After Emergency:

1. At the direction of the District Office, 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/YELLOW in CATAPULT EMS
3. Send a message out to parents using ParentSquare.
4. If student release is necessary, follow the release plan or students may return to their regular schedule.
3. YCCPCS/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 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 HVAC (air) system and any circulating fans.
6. Evacuate the room or office.
7. When evacuating, close the door and place SAFE or HELP signal on the door.

Site Administrator, Program Manager or Designee will:

1. Activate Site Incident Command Post, who will:
  - a. Call 9-1-1 (Fire/HazMat)
  - b. Notify County Office
  - c. Implement portions of the Incident Command Team, as necessary
2. Keep area isolated until emergency unit arrives
3. With advice of the Superintendent or Designee, consider Shelter In Place or 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 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 on CatapultEMS.
5. Do not release students for any reason unless authorized by on-site emergency personnel or school administrators.
6. When able to 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 District Office, 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. Send a message out to parents using ParentSquare.
4. If student release is necessary, follow the release plan or students may return to their regular schedule.
4. YCCPCS/Yuba County Office of Education may provide psychological services to assist in the counseling of staff and students.

## 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 provides protection from falling objects.
4. Always position back to the window. Never face the window. Protect head and eyes from flying glass and debris by using arms and closing 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 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 arms and hands. Lie flat, face down; close 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 District Office, 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 in CATAPULT EMS
3. Send a message out to parents using ParentSquare.
4. If student release is necessary, follow the release plan or students may return to their regular schedule.
5. YCCPCS/Yuba County Office of Education may provide psychological services to assist in the counseling of staff and students.

## BOMB THREAT (CODE)

### 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 the 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, Program Manager 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 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 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 trash cans, drain spouts, lockers eaves of buildings, etc.

### After Emergency:

1. At the direction of the District Office, 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. Send a message out to parents using ParentSquare.
4. If student release is necessary, follow the release plan or students may return to their regular schedule.
6. YCCPCS/Yuba County Office of Education may provide psychological services to assist in the counseling of staff and students.



## AIRCRAFT ACCIDENT (CODE RED)

### **If you were witness to an airplane accident:**

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

### **When an accident occurs, Site Administrator, Program Manager or Designee will immediately:**

1. Activate Site Incident Command Post which will:
  - a. Call 9-1-1
  - b. Contact 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 safest route to assembly area
4. Be ready to report missing, extra, or injured students.
5. When able, check your "buddy."
6. When able initiate extra duties as assigned

### **After Emergency:**

1. At the direction of the District Office, 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. Send a message out to parents using ParentSquare.
4. If student release is necessary, follow the release plan or students may return to their regular schedule.
7. YCCPCS/Yuba County Office of Education may provide psychological services to assist in the counseling of staff and students.

## FLOOD (CODE RED)

### **When notification of imminent flooding occurs, Site Administrator, Program Manager or Designee will immediately:**

1. Activate Site Incident Command Post which will:
  - a. Contact 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 safest evacuation routes).
  - c. Listen to news on battery operated radio.
2. Determine 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 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 District Office, 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. Send a message out to parents using ParentSquare.
4. Student release is necessary, follow the release plan
8. YCCPCS/Yuba County Office of Education may provide psychological services to assist in the counseling of staff and students.

## FIRE/EXPLOSION (CODE RED)

### If a fire or explosion occurs:

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

### The Site Administrator, Program Manager 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, 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 area 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)

### *In each school location, during emergency situations, YCCPCS staff and teachers will use the CatapultEMS system to communicate with the School Safety Team.*

Indicate "Shelter in Place" and that there is at least one person in the classroom with **traumatic injury**.

Indicate "Shelter in Place" and that there is at least one person in the classroom with **minor injury**.

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

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

Indicate the classroom has been **evacuated**.

### After Emergency:

1. At the direction of the District Office, 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. Send a message out to parents using ParentSquare.
4. If student release is necessary, follow the release plan or students may return to their regular schedule.
9. YCCPCS/Yuba County Office of Education may provide psychological services to assist in the counseling of staff and students.

## 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 Regional 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 disease, 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.

**Prior to unhealthy air quality, the Site Administrator, Program Manager 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, Site Administrator, Program Manager 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

### YCCPCS/ 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 CatapultEMS system if someone has not already.
5. All communication via school radio should be limited to keep the airwaves 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 when clear.)*

RESPONSIBILITY	STAFF MEMBER(s)	RESPONSIBILITY	STAFF MEMBER(s)
CATAPULTEMS / EMAIL	Dena Shorey		
FRONT OFFICE	Adele Bruce		
ATTENDANCE OFFICE	Laura Drew		
CAFETERIA	Maylee Vang		
Auto	James Warnock		
Welding and outside wing	Melanie Sparks		

OFFICE STAFF CONTROLLING CATAPULTEMS/ EMAIL WILL BE SECURED IN A DESIGNATED AREA

### COUNTY OFFICE SAFETY TEAM RESPONSIBILITIES:

Francisco Reveles, Bobbi Abold, Leslie Cena, Mary Hang

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

1. Alert all surrounding county program administrators and district schools of the incident.
2. Superintendent composes and/or approves ALL messages to the 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 School Messenger.
5. Convene School Crisis Management Team to implement procedures awaiting 9-1-1 response.
6. Inform arriving Police/EMS/Fire Department of situation and status
7. Superintendent will assign any other tasks to the District Safety Team.
8. District Safety Team members will help the school site with release of students (if needed) when it is safe to do so.

## Practices during COVID-19 Pandemic

When YCCPCS is open we will serve all of our K-12 IS Students. Families will be notified by their IS teacher that they have the option to participate in in-person instruction and they must adhere to the guideline put forth in this plan. If virtual meetings are requested, families may continue with virtual meetings but if a student is not making adequate growth, as deemed by their teacher, they will be asked to resume in-person instruction.

Provided staying opening is successful, as evidenced by low COVID cases within the YCCPCS school community, teachers may offer in-person IS instruction to all students (subject to change). IS teachers have the flexibility to schedule accordingly to keep all members of the YCCPCS school community safe. There must be time in between students/families for the teacher to clean the workspace. Sessions will likely be shorter or teachers may alternate their meetings with a student, virtually one week and in-person the next. Students not making adequate growth, as deemed by their teacher, will be asked to resume in person instruction.

**Cleaning and Disinfection:** How shared surfaces will be regularly cleaned and disinfected and how use of shared items will be minimized.

- Upon coming onto campus, all visitors and staff are asked to clean their hands with hand sanitizer. Custodian has changed his work schedule: He arrives approximately half way through the workday (for staff/teachers) and disinfects high touch surface areas. He works past the workday of staff/teachers and as part of his daily routine; he is disinfecting high touch services a second time before he leaves the building along with his other sanitation processes.
- Every teacher has hand sanitizer at their desk, after anyone sits at their workstation they have disinfectant and a washable rag to wipe down the area.
- Custodian keeps disinfectant bottles around the building, full with several washrags at each station and washes rags nightly.
- Between any cohort group, teachers, students or custodian will be cleaning the room.

**Cohorting:** How students will be kept in small, stable, groups with fixed membership who stay together for all activities (e.g., instruction, lunch, recess) and minimize/avoid contact with other groups or individuals who are not part of the cohort.

- We are a K-12 Non-Classroom Independent Study (IS) based program. K-8 students and one parent come into meet with their IS teacher, one time a week, for approximately one hour of instruction in a separate classroom. At any given time there could be up to six people in the classroom: two teachers with one student and one parent each.
- Our Traditional IS 9-12 students, and sometimes a parent, come into meet with their individual IS teacher, one time a week, for approximately one hour of instruction. Our Cohort IS 9-12 students come in one time a week for three hours. In the Cohort room there are up to three adults and twelve students. They are in a room where they can be socially distant six feet and all people are wearing masks.
- Most 9-12 IS students also participate in a CTE course between one and four hours a week.
- There are no gatherings of students, no recess.

**Entrance, Egress, and Movement within the School:** How movement of students, staff, and parents will be managed to avoid close contact and/or mixing of cohorts.

- We have one front door where students/parents and staff may come into and leave the building.
- When any visitor comes on site, they check in at the front and go directly to their teacher.
- If someone else is at the teacher's workstation, they wait at the reception in chairs 10 feet away from anyone else.
- If students/parents need to go to the library there are chairs outside the library isolated from anyone else until they are invited in. Students may use the library as long as social distancing is maintained.

**Face Coverings and Other Essential Protective Gear:** How CDPH's face covering requirements will be satisfied and enforced.

- Sign on the front door of the only entrance on site that face coverings are required for all who enter the building.
- A supply of masks and gloves is at reception. These are available for K-12 grade students as well as any parent or visitor coming on site.
- If anyone enters the building without a mask already on their face, our receptionist shows them where we have masks they can use while onsite. If they choose not to put one on, the receptionist has been directed to get a manager. If a manager speaks with the individual, and the person still insists on not wearing a mask, they are directed to wait outside. If a student refuses to wear a mask while onsite they are offered virtual meetings and curbside pick-up of instructional materials when appropriate.

**Health Screenings for Students and Staff:** How students and staff will be screened for symptoms of COVID-19 and how ill students or staff will be separated from others and sent home immediately.

- Every person who comes onsite must come through the front doors and sign in.
- Students, parents, and visitors entering the building are required to sign in, time in and out, who they are seeing, and provide a contact phone number. When signing in, the top of the sign in form say "I affirm I have been without fever for 24 hours without the use of fever-reducing medications and I have not had symptoms of respiratory illness or exhibiting any of the following symptoms: uncontrolled coughing that causes difficulty breathing (for staff with chronic allergic/asthmatic cough, a change in their cough from normal), shortness of breath, new loss of taste or smell, sore throat, new onset of severe headache, especially with fever, diarrhea, vomiting, or abdominal pain, congestion or runny nose." (This sign is also on the front door and next to the sign in sheet).
- Employees receive an email from Public School Works (PSW) to complete a COVID-19 Required Daily Health Screening that is managed by Public School Works for the Yuba County Office of Education. Employees sign off on: "I affirm I have been without fever for 24 hours without the use of fever-reducing medications and I have not had symptoms of respiratory illness or exhibiting any of the following symptoms: uncontrolled coughing that causes difficulty breathing (for staff with chronic allergic/asthmatic cough, a change in their cough from normal), shortness of breath, new loss of taste or smell, sore throat, new onset of severe headache, especially with fever, diarrhea, vomiting, or abdominal pain, congestion or runny nose." This Health Screening advises employees if they should come to the building or stay home.
- If an individual was dropped off to our campus, who is not able to transport themselves, started to exhibit any of the above symptoms, they would be held in a small office space to be used for "separating from others" until a parent or guardian can pick up. All of our K-8 students have a parent present during their IS instruction. If a parent or student were to start exhibiting symptoms while on site or could not affirm being fever free or not be willing to wear face

coverings, they would be asked to leave. We would offer a virtual meeting and curbside pick up of instructional materials at such time.

**Healthy Hygiene Practices:** The availability of handwashing stations with hand sanitizer, and how their use will be promoted and incorporated into routines.

- Hand sanitizer stations are located at reception; each teacher has a bottle on their desk, and are in every classroom, office, and room in the building.
- There are signs around the building reminding people to wash their hands, socially distance, and wear facial coverings.

**Identification and Tracing of Contacts:** Actions staff will take when there is a confirmed case. Confirm that the school(s) have designated staff persons to support contact tracing, such as creation and submission of lists of exposed students and staff to the local health department and notification of exposed persons. Each school must designate a person for the local health department to contact about COVID-19.

- All staff and visitors must sign in and visitors sign out when they come on the site.
- When we have a confirmed case of someone who has been on site, the information is provided to the Principal and the Principal notifies the YCOE designated staff person in charge of tracing.
- The YCOE designated staff person decides next steps, often including contacting the confirmed case or someone who has been exposed to a confirmed case.

**Physical Distancing:** How space and routines will be arranged to allow for physical distancing of students and staff.

- Teacher stations have approximately six feet between teacher and the student/parent
- All persons on campus are wearing facial coverings
- Teacher stations and high visitation (reception/library) are now equipped with Plexiglas barriers
- Reception has three sets of three chairs that are all well over ten feet away from each other
- Work stations are separated by partitions or individual offices
- All computer stations are set six feet apart
- All room capacity numbers are outside rooms, if capacity is full, no one else may come into the room
- Some meetings are still held virtually, some meetings will be alternated between onsite and in person.

**Staff Training and Family Education:** How staff will be trained and families will be educated on the application and enforcement of the plan.

- At the beginning of the year all staff participated in mandatory COVID-19 practices and protocols
- Plans have been presented at Advisory meetings and staff meetings
- When families are on site they are informed of the practices and can read said plans.

**Testing of Students and Staff:** How school officials will ensure that students and staff who have symptoms of COVID-19 or have been exposed to someone with COVID-19 will be rapidly tested and what instructions they will be given while waiting for test results.

If a student or staff member has symptoms and has been exposed to someone with COVID-19 they will be requested to go to our local opportunities for COVID-19 testing sites. (List of sites sits at the reception desk.) As of 1/8/2022 YCCPCS was provided with some testing kits that are for student and staff use until we run out.

- We follow the CHDP protocols for return. At a minimum an individual must be 24 hours free of symptoms without the use of fever reducing medications.



### Ampla Health

Lindhurst Medical, Dental & Xpress Care

Medical clinic · Olivehurst, CA · (530) 743-4611

⚠ COVID-19 testing center

! Appointment required ·

✓ Referral not required ·

✓ Testing for all patients

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### Ampla Health Richland Medical

Medical clinic · Yuba City, CA · (530) 674-9200

⚠ COVID-19 testing center

! Appointment required ·

✓ Referral not required ·

! Tests limited to certain patients

Instructions: Everyone will be Screened but, only those who meet the criteria from the Center of Disease Control will be tested.

▼ More

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### CVS

Drug store · Marysville, CA · (530) 742-5103

⚠ COVID-19 testing center

! Appointment required ·

✓ Referral not required ·

! Tests limited to certain patients ·

✓ Drive-through

Instructions: CVS Health is conducting drive-up coronavirus testing (COVID-19). Limited appointments are available to patients who...

▼ More

**Triggers for Switching to Distance Learning:** The criteria the superintendent will use to determine when to physically close the school and prohibit in-person instruction.

If we are back to in-person instruction and we have 5% of our school students and staff exposed or infected within any 14-day period, we would close our site.

**Communication Plans:** How administration will communicate with students, staff, and parents about cases and exposures at the school, consistent with privacy requirements such as FERPA and HIPAA.

- If at any time we were to close the building due to COVID cases or exposure families would be notified through our parent messaging system "ParentSquare". The message would be brief and clear, "Due to recent potential exposure to our families and staff, YCCPCS will be closed for X number of days as our site is being professionally cleaned. Please be in contact with your teachers through email and virtual meetings".

**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 a state of emergency is declared.

**PHONE TREE/ParentSquare**

Once it is verified that a crisis exists, the building administrator or designee sets the phone tree/ParentSquare notification in motion. When a crisis occurs during weekends, vacation periods, or when a large number of staff is away from the school, it will be necessary to transmit information via a phone tree. At other times, when crises occur when school is in session, only the people outside the school need to be contacted via telephone.

**Phone Tree numbers are available upon approval by YCCPCS**

## EMERGENCY PHONE NUMBERS

### Key Phone Numbers

Police, Fire, CHP, Ambulance	911	Yuba County OES	749-7520
Marysville Police (MPD)	749-3908	PG & E	1-800-743-5000
Rideout Emergency Center	749-4511	American Red Cross	673-1460
Rideout Hospital	749-4300	Fremont Hospital	751-4000
Toxic Chemical Control	1-800-424-8802	Yuba County Sheriff's Dept.	749-7777
Victim Witness	741-6275		

## **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 the purposes of this section, "terroristic threat " shall include 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, 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 own safety or for his or her immediate family's safety, or for the protection of YCCPCS/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 mental disorder, is a danger to others, or to 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 Yuba-Sutter Mental Health facility for 72 hour treatment and evaluation.

Yuba-Sutter Mental 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, as a result of a mental disorder, a danger to others, or to 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, which 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:**

- o Cynthia A. Soares, Site Administrator
- o Robert Koller Program Manager
- o Amrit Kahn, School Psychologist
- o Anel Campos-Raya, Family Support Specialist
- o \_\_\_\_\_, Nurse

### **THREAT ASSESSMENT PROCEDURE**

1. The STAT will utilize a 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 and Safe School Plan Coordinator. The Site Administrator should obtain a parent 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 Program Manager will contact the Superintendent or Safe School Coordinator 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 Suspension
  - Mental Health Plan, if appropriate
  - Behavior Plan or updated IEP for programs and services

## **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, Probation Officer, school psychologist, 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**

- o Threat is vague and indirect
- o Information contained within the threat is inconsistent, implausible or lacks detail
- o Threat lacks realism
- o 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.**

- o The threat is more direct and more concrete than a low level threat. Wording in the threat suggests that the person making the threats has given some thought to how the act will be carried out.
- o There may be a general indication of a possible place and time, though these signs still fall well short of a detailed plan.
- o 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.
- o 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.**

- o The threat is direct, specific and plausible.
- o 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.
- o 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. Zooth 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 higher-level threat, a team should be convened.

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

- o Less than 20% of school shooters communicated a direct or conditional threat to their target before the attack.
- o More than 80% did not make a direct threat, but they did communicate their intent and or plans to others before the attack.
- o Judgments about a student's risk of violence should be based upon analysis of behaviorally relevant facts, not "traits" or "profiles."
- o An investigative, skeptical, inquisitive mindset is critical to successful threat assessment.
- o 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.
- o There should be liberal use of "common sense" throughout.

### STEP ONE: REFERRAL

- o Referral to Administrator and STAT if needed.

### STEP TWO: THREAT ASSESSMENT

- o Is it specific? Was there pre-planning? Were diaries, journals, websites used to record thinking?
- o Is it direct, detailed? Does it have a motive, intent, time, and/or place? Were there attempts to recruit accomplices?
- o 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, dehumanizes 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

- o 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**

- o 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**

- o 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**

- o Almost always the school should immediately inform Law Enforcement for possible 5150 or arrest and notify 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."

## FACTORS 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, identity of 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 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 in 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 nonetheless, can become a catalyst. The impact of a precipitating event will obviously 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 factors.



## 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)

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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 express permission of parent
- In case of emergency when parents can't be reached (Ambulance)

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

**Date:** \_\_\_\_\_ **Time:** \_\_\_\_\_

**Signature of Principal/ Designee:** \_\_\_\_\_

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***\*E.C. 48906: When a principal or other school official releases a minor student of a school to a peace officer for the purpose of removing the minor from school premises, school officials 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.***

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# 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 student 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  
*Name of Pupil*

been suspended from \_\_\_\_\_ on \_\_\_\_\_  
*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 activities, 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, alcohol 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 a 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 complaining witness or a witness in a school disciplinary proceeding for the purpose of 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, 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 a 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 of 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 a 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 endangerment 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 damage to property, 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**

### **Discrimination Policy**

Programs and activities shall be free from discrimination, including harassment, with respect to 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 at 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 pursuant to 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 Manager 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, Program Manager or designee. Any school employee who observes any incident of sexual harassment involving a student shall report this observation to the Site Administrator, Program Manager or designee, whether or not the victim files a complaint. In any case of sexual harassment involving the Site Administrator, Program Manager 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 Director of Personnel 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 regulation. 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 at a school-sponsored or school-related activity is in violation of 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 which are prohibited in 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 reprisals, or implied threats of reprisal following a negative response.



**YUBA COUNTY  
OFFICE OF  
EDUCATION**

**ANNUAL  
FINANCIAL REPORT**

**JUNE 30, 2022**



**YUBA COUNTY OFFICE OF EDUCATION**

**OF YUBA COUNTY**

**MARYSVILLE, CALIFORNIA**

**JUNE 30, 2022**

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**GOVERNING BOARD**

<b>MEMBER</b>	<b>OFFICE</b>	<b>TERM EXPIRES</b>
Marjorie Renicker	President (Area 1)	December 2022
Eva Teagarden	Vice President (Area 5)	December 2022
John Nicoletti	Trustee (Area 2)	December 2024
Carlton Ashlock	Trustee (Area 3)	December 2024
Desiree Hastey	Trustee (Area 4)	December 2024

**ADMINISTRATION**

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Francisco Reveles, Ed.D.	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, 2022, 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, 2022, 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.<sup>3</sup>

#### ***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.



RTDENNIS  
ACCOUNTANCY



### ***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.<sup>5</sup>
- ❖ 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").

*2021-22 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, 2023 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.<sup>11</sup> 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, 2023

## 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, 2022. 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 59%. 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 \$44.4 million and expenses were \$41.2 million.
- The net cost of the Yuba County Office of Education's governmental activities programs decreased to \$6.3 million, due to program revenue increasing a bit more than the program revenue in 2021/22.
- The County School Services Fund (general fund) reported an increase in fund balance this year of almost \$1.0 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.

**Organization of Yuba County Office of Education's  
 Annual Financial Report**

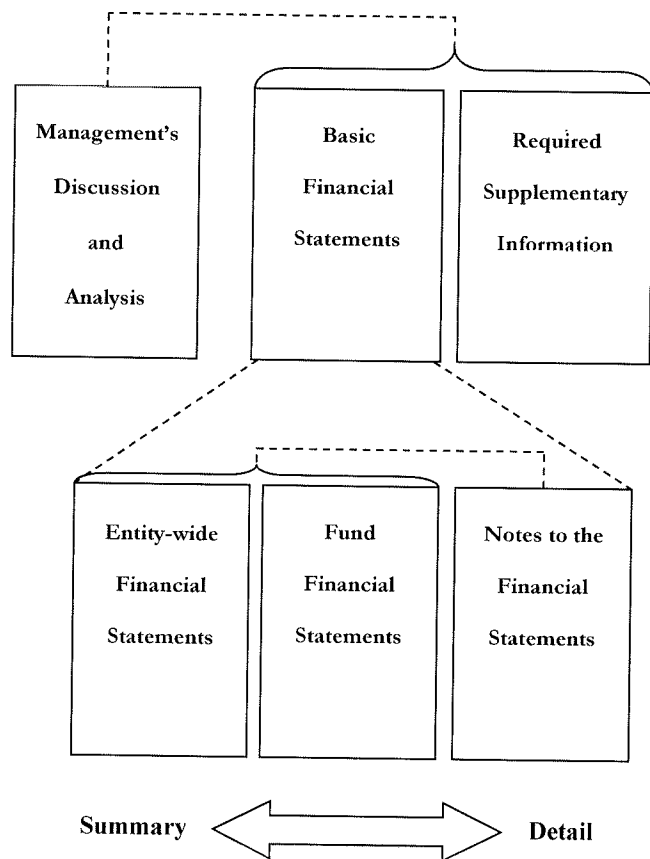


Figure A-2 summarizes the major features of the COE's financial statements, including the portion of the COE's activities they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each 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"> <li>➤ Statement of net position</li> <li>➤ Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>➤ Balance sheet</li> <li>➤ Statement of revenues, expenditures, and changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>➤ Statement of net positionStatement of revenues, expenses, and changes in net positionStatement of cash flows</li> </ul>	<ul style="list-style-type: none"> <li>➤ Statement of fiduciary net positionStatement of revenues, expenses, and changes in fiduciary net position</li> </ul>
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.



## YUBA COUNTY OFFICE OF EDUCATION

### MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued JUNE 30, 2022

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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, 2022

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

Due to the various pension liabilities the COE reported a total deficit unrestricted net position of \$7.3 million. (See Table 1.)

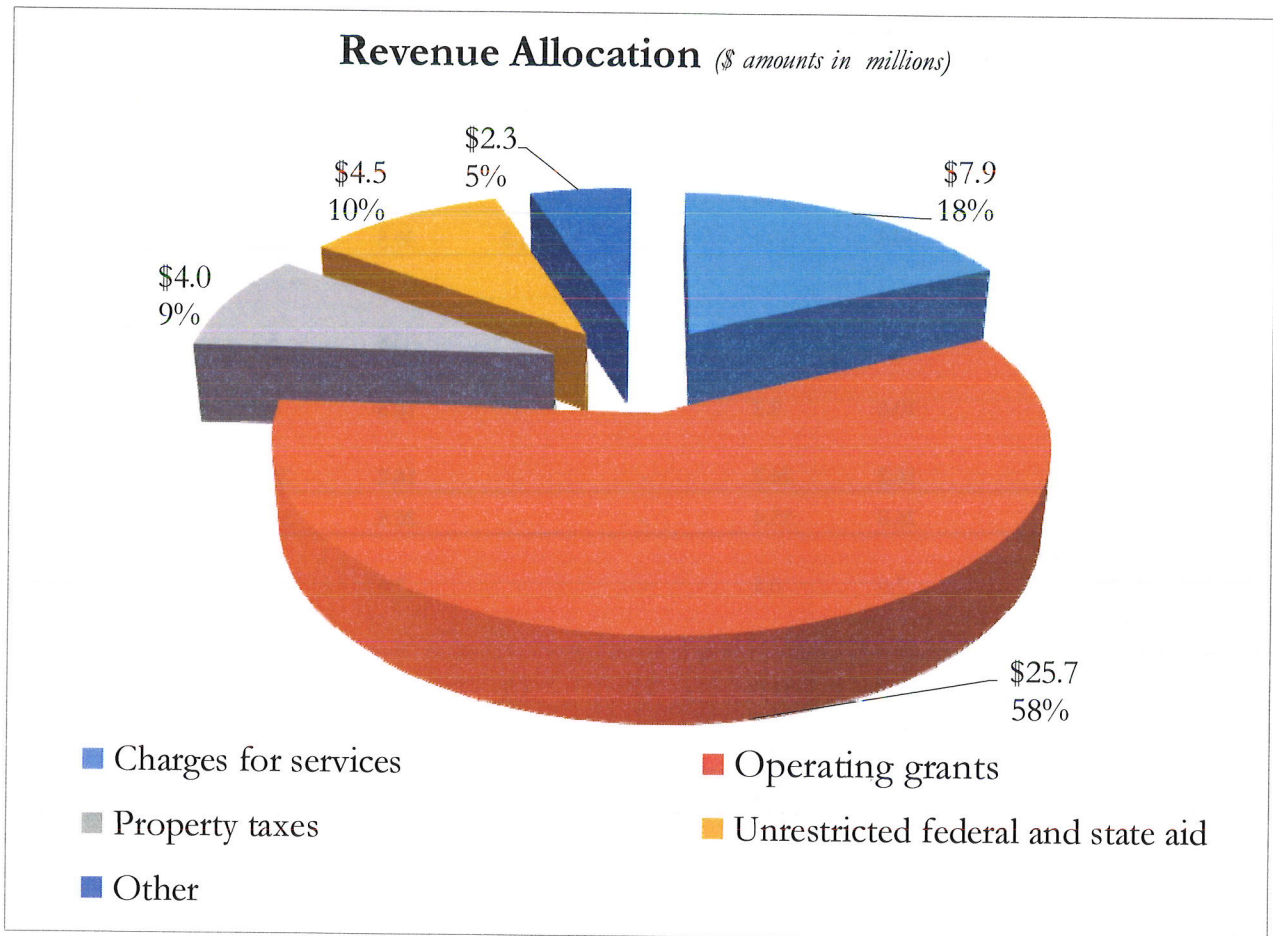
Table 1 - Net Position

(\$ Amounts in millions)	Governmental Activities		Business-Type Activities		Total		\$ Change	% Change
	2022	2021	2022	2021	2022	2021		
<b>ASSETS</b>								
Current assets	\$ 26.2	\$ 22.5	\$ -	\$ -	\$ 26.2	\$ 22.5	\$ 3.7	16%
Capital assets, net	12.1	12.6	1.2	1.2	13.3	13.8	(0.5)	-4%
<b>Total Assets</b>	<b>38.3</b>	<b>35.1</b>	<b>1.2</b>	<b>1.2</b>	<b>39.5</b>	<b>36.3</b>	<b>3.2</b>	<b>9%</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
	3.8	5.2	-	-	3.8	5.2	(1.4)	-27%
<b>LIABILITIES</b>								
Current liabilities	10.6	9.2	-	-	10.6	9.2	1.4	15%
Non-current liabilities	16.2	26.2	-	-	16.2	26.2	(10.0)	-38%
<b>Total Liabilities</b>	<b>26.8</b>	<b>35.4</b>	<b>-</b>	<b>-</b>	<b>26.8</b>	<b>35.4</b>	<b>(8.6)</b>	<b>-24%</b>
<b>DEFERRED INFLOW OF RESOURCES</b>								
	7.6	0.5	-	-	7.6	0.5	7.1	1420%
<b>NET POSITION</b>								
Net investment in capital assets	11.7	11.8	1.2	1.2	12.9	13.0	(0.1)	-1%
Restricted	3.3	1.5	-	-	3.3	1.5	1.8	120%
Unrestricted - (Deficit)	(7.3)	(8.9)	-	-	(7.3)	(8.9)	1.6	-18%
<b>Total Net Position</b>	<b>\$ 7.7</b>	<b>\$ 4.4</b>	<b>\$ 1.2</b>	<b>\$ 1.2</b>	<b>\$ 8.9</b>	<b>\$ 5.6</b>	<b>\$ 3.3</b>	<b>59%</b>

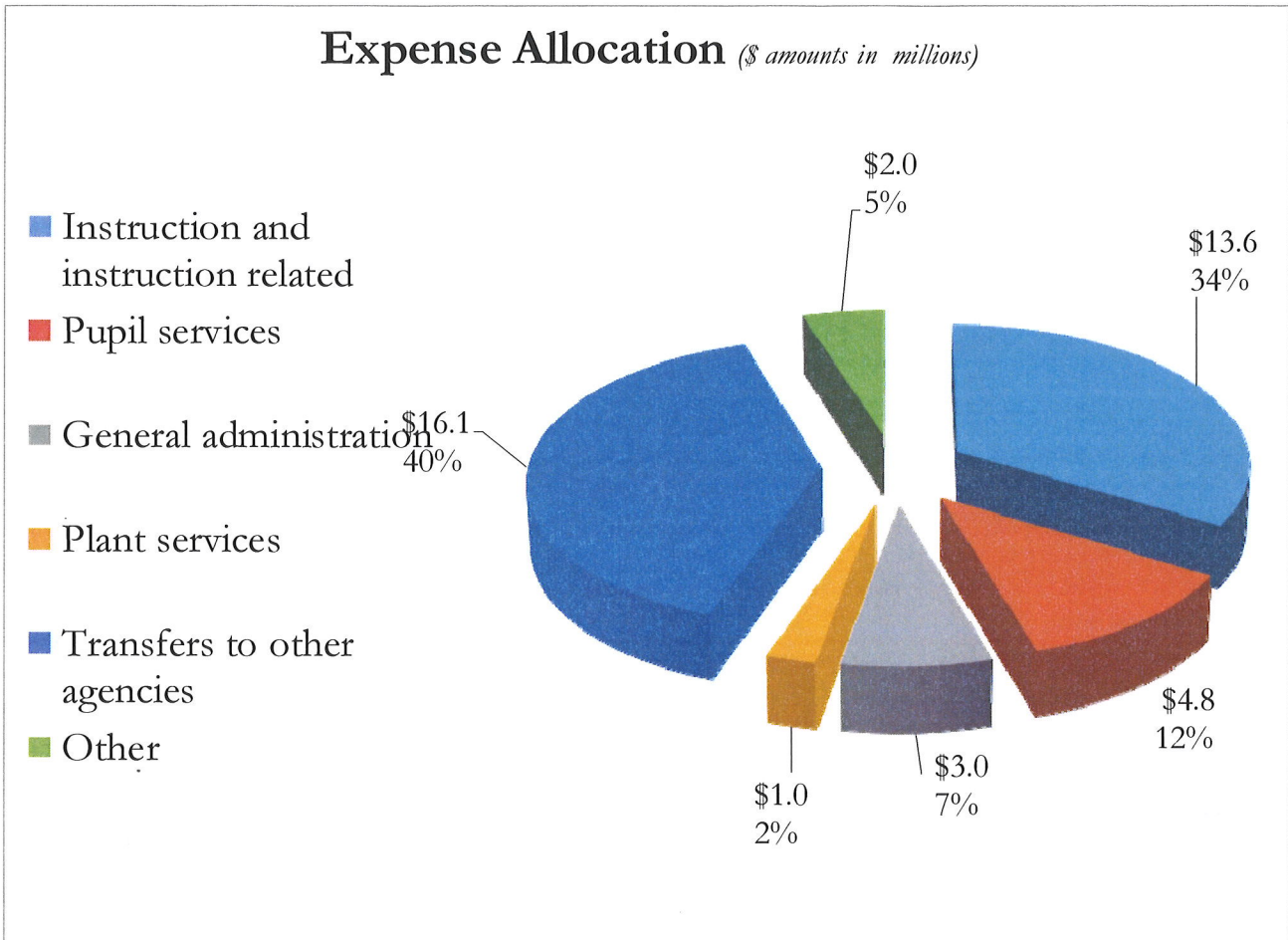
All of the components of net position are either restricted as to the purposes they can be used for or are invested in capital assets (buildings, equipment, and so on). Consequently, the *unrestricted* component of net position show a \$7.3 million deficit at the end of this year. This deficit does not 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 eleven percent to \$44.4 million. (See Table 2.) Over half of the revenue comes from operating grants, and thirteen cents of every dollar raised comes unrestricted state and federal aid (mostly LCFE state aid). (See Revenue Allocation.) Another eighteen 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 \$41.1 million, (or six 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, 2022

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

Table 2 - Changes in Net Position

(\$ Amounts in millions)	Governmental		Business-Type		Total		\$ Change	% Change
	Activities		Activities					
	2022	2021	2022	2021	2022	2021		
<b>REVENUES</b>								
Program revenues								
Charges for services	\$ 7.9	\$ 7.0	\$ -	\$ -	\$ 7.9	\$ 7.0	\$ 0.9	13%
Operating grants	25.7	22.7	-	-	25.7	22.7	3.0	13%
Capital grants and contributions	-	-	-	-	-	-	-	n/a
General revenues								
Property taxes	4.0	3.7	-	-	4.0	3.7	0.3	8%
Unrestricted federal and state aid	4.5	5.4	-	-	4.5	5.4	(0.9)	-17%
Other	2.3	1.1	0.0	-	2.3	1.1	1.2	113%
<b>Total Revenues</b>	<b>44.4</b>	<b>39.9</b>	<b>0.0</b>	<b>-</b>	<b>44.4</b>	<b>39.9</b>	<b>4.5</b>	<b>11%</b>
<b>EXPENSES</b>								
Instruction and instruction related	13.6	14.9	-	-	13.6	14.9	(1.3)	-9%
Pupil services	4.8	4.5	-	-	4.8	4.5	0.3	7%
General administration	3.0	3.3	-	-	3.0	3.3	(0.3)	-9%
Plant services	1.0	0.9	-	-	1.0	0.9	0.1	11%
Transfers to other agencies	16.1	14.1	-	-	16.1	14.1	2.0	14%
Depreciation	0.6	0.5	-	-	0.6	0.5	0.1	20%
Other	2.0	1.9	0.1	0.1	2.1	2.0	0.1	5%
<b>Total Expenses</b>	<b>41.1</b>	<b>40.1</b>	<b>0.1</b>	<b>0.1</b>	<b>41.2</b>	<b>40.2</b>	<b>1.0</b>	<b>2%</b>
<b>Excess/(Deficiency)</b>	<b>\$ 3.3</b>	<b>\$ (0.2)</b>	<b>\$ (0.1)</b>	<b>\$ (0.1)</b>	<b>\$ 3.2</b>	<b>\$ (0.3)</b>	<b>\$ 3.5</b>	<b>-1180%</b>

**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 \$40.2 Million to \$41.2 Million mostly because transfers of special education funding to the local education agencies (LEAs) increased. A major change was made to the SELPA revenue and expense allocation model in 2020-21. Before 2020-21 YCOE would hold back a portion of the special education revenues to pay for the program expenses. Beginning in 2020-21 all special education revenues generated from the member agencies are passed through to the agencies. In 2021-22 funding from the state for special education increased which is mostly transferred to the other agencies that are LEAs in the Yuba County SELPA. Likewise, revenues charged for the special education services to the LEAs increased to reimburse YCOE for the special education costs.

**Business-type Activities.** Little change in activity in 2021-22. YCOE is only renting out the Plumas Lake buildings.

YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
 JUNE 30, 2022

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 \$41.1 million.
- Some of the cost was paid by:
  - Those who directly benefited from the programs (\$7.9 million),
  - Other governments that subsidized certain programs with grants and contributions (\$25.7 million).
  - State government that subsidized capital programs (\$1.1 million).
- The COE paid for the \$6.3 million “public benefit” portion with \$4.0 million in taxes, \$4.5 from unrestricted state aid, and the rest from other revenues such as interest, interagency revenue, and miscellaneous (\$1.1 million).

**Table 3 - Net Cost of Governmental Activities**

(\$ Amounts in millions)	Total Cost of Services		Net Cost of Services		\$ Change	% Change
	2022	2021	2022	2021		
Instruction	\$ 9.6	\$ 10.9	\$ 0.2	\$ 3.2	\$ (3.0)	-94%
Instruction related	4.0	3.9	1.4	1.5	(0.1)	-7%
Student services	4.8	4.5	0.0	0.7	(0.7)	-93%
Community services	1.5	1.7	0.1	0.1	-	0%
Transfers between agencies	16.1	14.1	1.2	1.3	(0.1)	-8%
Other	5.1	5.0	3.4	3.7	(0.3)	-8%
<b>Total</b>	<b>\$ 41.1</b>	<b>\$ 40.1</b>	<b>\$ 6.3</b>	<b>\$ 10.5</b>	<b>\$ (4.2)</b>	<b>-40%</b>

YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
 JUNE 30, 2022

FINANCIAL ANALYSIS OF THE COE'S FUNDS

Fund Financial Statement

As the COE completed the year, its funds reported a *combined* fund balance of almost \$12.3 million, increased over last year. Included in this year's total change in fund balance, is An increase of \$2.3 million in the COE's general fund. The primary reasons for the fund's increase is from the increase in categorical local revenues outpacing the increase in expenses for the year.

Table 4 - Funds' Performance

(\$ Amounts in millions)	Governmental Funds			
	2022	2021	\$ Change	% Change
<b>REVENUES</b>				
LCFF	\$ 8.4	\$ 8.9	\$ (0.5)	-6%
Categorical	24.8	21.1	3.7	18%
Local	11.5	9.8	1.7	17%
<b>Total Revenues</b>	<b>44.7</b>	<b>39.8</b>	<b>4.9</b>	<b>12%</b>
<b>EXPENDITURES</b>				
Certificated	5.8	5.7	0.1	2%
Classified	7.2	6.5	0.7	11%
Benefits	5.8	5.6	0.2	4%
Books and supplies	1.0	1.1	(0.1)	-9%
Services and other operating	6.0	5.0	1.0	20%
Capital outlay	0.1	0.4	(0.3)	-75%
Other outgo	16.5	14.5	2.0	14%
<b>Total Expenditures</b>	<b>42.4</b>	<b>38.8</b>	<b>3.6</b>	<b>9%</b>
<b>NET CHANGE IN</b>				
<b>FUND BALANCE</b>	<b>\$ 2.3</b>	<b>\$ 1.0</b>	<b>\$ 1.3</b>	<b>-130%</b>

YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
 JUNE 30, 2022

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 (1<sup>st</sup> Interim) to reflect the actual beginning account balances (correcting the estimated amounts in the budget adopted in June 2021).
- ❖ Changes made in the 2<sup>nd</sup> 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		
	2022	2021	% Difference	Original Budget	Final Budget	% Difference
<i>(\$ Amounts in millions)</i>						
<b>REVENUES</b>						
LCFF	\$ 6.1	\$ 6.1	0%	\$ 6.1	\$ 5.9	3%
Categorical	7.0	6.2	13%	4.2	6.8	3%
Local	10.9	9.4	16%	10.5	10.6	3%
<b>Total Revenues</b>	<b>24.0</b>	<b>21.7</b>	<b>11%</b>	<b>20.8</b>	<b>23.3</b>	<b>3%</b>
<b>EXPENDITURES</b>						
Certificated	4.6	4.6	0%	4.9	4.8	-4%
Classified	6.4	5.7	12%	6.5	6.6	-3%
Benefits	4.9	4.7	4%	4.9	4.7	4%
Supplies and services	5.7	4.7	21%	4.3	6.1	-7%
Other	1.0	0.4	150%	0.2	0.1	900%
<b>Total Expenditures</b>	<b>22.6</b>	<b>20.1</b>	<b>12%</b>	<b>20.8</b>	<b>22.3</b>	<b>1%</b>
<b>Net financing activities</b>	<b>(0.4)</b>	<b>(0.9)</b>	<b>-56%</b>	<b>(0.4)</b>	<b>(0.6)</b>	<b>-33%</b>
<b>NET CHANGE IN FUND BALANCE</b>						
	\$ 1.0	\$ 0.7	43%	\$ (0.4)	\$ 0.4	150%



YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
 JUNE 30, 2022

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The COE restated capital assets as mentioned previously.

At June 30, 2022, the COE had invested a total \$19.8 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 \$0.7 million over last year.

**Table 6 - COE's Capital Assets**

(\$ Amounts in millions)	Governmental		Business-Type		Total		\$ Change	% Change
	Activities		Activities					
	2022	2021	2022	2021	2022	2021		
<b>CAPITAL ASSETS</b>								
Land and const. in progress	\$ 0.8	\$ 0.8	\$ -	\$ -	\$ 0.8	\$ 0.8	\$ -	0%
Buildings and equipment	19.0	19.1	1.7	1.6	20.7	20.7	-	0%
Accumulated depreciation	(7.7)	(7.3)	(0.5)	(0.4)	(8.2)	(7.7)	(0.5)	6%
<b>Total Capital Assets</b>	<b>\$ 12.1</b>	<b>\$ 12.6</b>	<b>\$ 1.2</b>	<b>\$ 1.2</b>	<b>\$ 13.3</b>	<b>\$ 13.8</b>	<b>\$ (0.5)</b>	<b>-4%</b>

**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**

(\$ Amounts in millions)	Governmental		Business-Type		Total		\$ Change	% Change
	Activities		Activities					
	2022	2021	2022	2021	2022	2021		
Net pension liability	\$ 13.0	\$ 23.1	\$ -	\$ 0.0	\$ 13.0	\$ 23.1	\$ (10.1)	-44%
Net OPEB	2.8	2.5	-	-	2.8	2.5	0.3	12%
Compensated absences	0.2	0.2	-	-	0.2	0.2	-	0%
Leases payable	-	0.1	-	-	-	0.1	(0.1)	-100%
Lease/purchase agreement	0.4	0.8	-	-	0.4	0.8	(0.4)	-50%
Less current portion	(0.2)	(0.4)	-	-	(0.2)	(0.4)	0.2	-50%
<b>Total Long-term Liabilities</b>	<b>\$ 16.2</b>	<b>\$ 26.3</b>	<b>\$ -</b>	<b>\$ 0.0</b>	<b>\$ 16.2</b>	<b>\$ 26.3</b>	<b>\$ (10.1)</b>	<b>-38%</b>

## **YUBA COUNTY OFFICE OF EDUCATION**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued JUNE 30, 2022**

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

At the time of 2022-23 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 2022-23. Amounts available for appropriation in the general fund budget are \$22.6 million, an increase of 12 percent over the final 2021 budget of \$20.1 million.

Budgeted expenditures are expected to increase in relation to revenue. An increase in wages for step & column adjustments averaging 9.5% was reached with the certificated union and ranging from 6.5% to 12% for the classified union in 2022. 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 2022-23.

#### **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, 2022

	Governmental Business-Type		Total
	Activities	Activities	
<i>(\$ Amounts in thousands)</i>			
<b>ASSETS</b>			
Deposits and investments	\$ 11,829	\$ -	\$ 11,829
Accrued receivables	14,318	-	14,318
Note receivable	70	-	70
Capital assets, not depreciable	776	-	776
Capital assets, depreciable, net	11,284	1,198	12,482
<b>Total Assets</b>	<b>38,269</b>	<b>1,206</b>	<b>39,475</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>3,752</b>	<b>-</b>	<b>3,752</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 42,021</b>	<b>\$ 1,206</b>	<b>\$ 43,227</b>
<b>LIABILITIES</b>			
Accrued liabilities	\$ 9,404	\$ 2	\$ 9,406
Unearned revenue	980	-	980
Long-term obligations, current portion	209	-	209
Long-term obligations, non-current	16,167	-	16,167
<b>Total Liabilities</b>	<b>26,760</b>	<b>2</b>	<b>26,762</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>7,560</b>	<b>-</b>	<b>7,560</b>
<b>NET POSITION</b>			
Net investment in capital assets	11,653	1,198	12,851
Restricted for			
Capital projects	1,233	-	1,233
Educational programs	2,110	-	2,110
Unrestricted - (Deficit)	(7,295)	6	(7,289)
<b>Total Net Position</b>	<b>7,701</b>	<b>1,204</b>	<b>8,905</b>
<b>TOTAL LIABILITIES, INFLOWS OF RESOURCES, AND NET POSITION</b>	<b>\$ 42,021</b>	<b>\$ 1,206</b>	<b>\$ 43,227</b>

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, 2022

Function/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants
<b>GOVERNMENTAL ACTIVITIES</b>				
Instruction	\$ 9,622	\$ 2,169	\$ 6,189	\$ 1,071
Instruction-related services				
Instructional supervision and administration	3,321	450	1,837	-
School site administration	638	78	180	-
Pupil services				
Food services	12	1	1	-
All other pupil services	4,786	735	4,012	-
General administration				
Centralized data processing	585	-	-	-
All other general administration	2,387	220	952	-
Plant services	971	164	343	-
Ancillary services	3	-	-	-
Community services	1,522	485	935	-
Enterprise activities	447	-	-	-
Interest on long-term debt	33	-	-	-
Transfer to other agencies	16,106	3,627	11,295	-
Depreciation (unallocated)	570	-	-	-
<b>Total Governmental Activities</b>	<b>41,003</b>	<b>7,929</b>	<b>25,744</b>	<b>1,071</b>
<b>BUSINESS-TYPE ACTIVITIES</b>				
Enterprise activities	87	-	-	-
<b>Total Entity</b>	<b>\$ 41,090</b>	<b>\$ 7,929</b>	<b>\$ 25,744</b>	<b>\$ 1,071</b>
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				
Federal and state aid not restricted for specific purposes				
Interest and investment earnings				
Interagency revenues				
Miscellaneous				
<b>Subtotal, General Revenue</b>				
<b>Excess (Deficiency) of Revenues Over Expenses Before Transfers</b>				
Internal transfers				
<b>CHANGE IN NET POSITION</b>				
<b>Net Position - Beginning</b>				
<b>Net Position - Ending</b>				

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
\$ (193)		
(1,034)		
(380)		
(10)		
(39)		
(585)		
(1,215)		
(464)		
(3)		
(102)		
(447)		
(33)		
(1,184)		
(570)		
<u>(6,259)</u>		
	\$ (87)	
<u>(6,259)</u>	<u>(87)</u>	<u>\$ (6,346)</u>
4,039	-	4,039
4,536	-	4,536
51	-	51
139	-	139
885	48	933
<u>9,650</u>	<u>48</u>	<u>9,698</u>
3,391	(39)	3,352
(9)	9	-
3,382	(30)	3,352
4,319	1,234	5,553
<u>\$ 7,701</u>	<u>\$ 1,204</u>	<u>\$ 8,905</u>

YUBA COUNTY OFFICE OF EDUCATION

GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2022

	County School Services Fund	Charter School Special Revenue Fund	Special Education Pass- Through Fund
<b>ASSETS</b>			
Deposits and investments	\$ 4,776,733	\$ 1,961,863	\$ 329,009
Accrued receivables	3,566,707	206,472	6,292,470
Due from other funds	577,073	36,497	-
<b>Total Assets</b>	<b>\$ 8,920,513</b>	<b>\$ 2,204,832</b>	<b>\$ 6,621,479</b>
<b>LIABILITIES</b>			
Accrued liabilities	\$ 2,017,492	\$ 432,866	\$ 6,245,213
Due to other funds	493,433	233,420	69,023
Unearned revenue	517,302	103,772	-
<b>Total Liabilities</b>	<b>3,028,227</b>	<b>770,058</b>	<b>6,314,236</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
	-	-	-
<b>FUND BALANCES</b>			
Non-spendable	3,001	-	-
Spendable			
Restricted	1,551,702	345,010	210,000
Committed	-	-	-
Assigned	1,605,174	1,089,764	97,243
Unassigned	2,732,409	-	-
<b>Total Fund Balances</b>	<b>5,892,286</b>	<b>1,434,774</b>	<b>307,243</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 8,920,513</b>	<b>\$ 2,204,832</b>	<b>\$ 6,621,479</b>

The accompanying notes are an integral part of these financial statements

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County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
\$ 257,012	\$ 2,788,010	\$ 10,112,627
3,542,759	706,167	14,314,575
15,481	446,314	1,075,365
<u>\$ 3,815,252</u>	<u>\$ 3,940,491</u>	<u>\$ 25,502,567</u>
\$ 443,658	\$ 262,205	\$ 9,401,434
-	287,795	1,083,671
352,315	6,773	980,162
<u>795,973</u>	<u>556,773</u>	<u>11,465,267</u>
1,786,278	-	1,786,278
-	-	3,001
1,233,001	2,815	3,342,528
-	2,130,998	2,130,998
-	1,249,905	4,042,086
-	-	2,732,409
<u>1,233,001</u>	<u>3,383,718</u>	<u>12,251,022</u>
<u>\$ 3,815,252</u>	<u>\$ 3,940,491</u>	<u>\$ 25,502,567</u>



YUBA COUNTY OFFICE OF EDUCATION

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION  
 JUNE 30, 2022

*(\$ Amounts in thousands)*

**Total Fund Balance - Governmental Funds** \$ 12,251

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 \$	19,807		
	Accumulated depreciation	(7,747)		12,060

Unmatured interest on long-term debt:

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

(3)

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:

1,857

The accompanying notes are an integral part of these financial statements

YUBA COUNTY OFFICE OF EDUCATION

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION, Continued  
 JUNE 30, 2022

(\$ 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	\$	12,990	
Net OPEB obligation, Cal STRS		56	
Compensated absences		152	
Capital leases payable		25	
Lease purchase bonds payable		382	
Deferred loss on debt refunding		(9)	(13,596)

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		3,743	
Deferred inflows of resources		(7,560)	

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:

(1,051)

**Total Net Position - Governmental Activities** \$ 7,701

YUBA COUNTY OFFICE OF EDUCATION

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2022

	County School Services Fund	Charter School Special Revenue Fund	Special Education Pass- Through Fund
<b>REVENUES</b>			
Local Control Funding Formula ("LCFF") Sources	\$ 6,096,854	\$ 2,251,285	\$ -
Federal sources	3,715,112	94,082	3,398,122
Other State sources	3,249,363	606,131	11,601,711
Other local sources	10,938,889	12,273	3,618
<b>Total Revenues</b>	<b>24,000,218</b>	<b>2,963,771</b>	<b>15,003,451</b>
<b>EXPENDITURES</b>			
Current			
Instruction	8,496,500	1,868,235	-
Instruction-related services			
Instructional supervision and administration	3,296,101	274,077	-
School site administration	315,416	362,883	-
Pupil services			
Home-to-school transportation	-	1,902	-
Food services	5,209	8,045	-
All other pupil services	4,866,396	204,609	-
General administration			
Centralized data processing	632,399	-	-
All other general administration	2,377,086	21,693	-
Plant services	856,904	142,588	-
Ancillary services	2,573	-	-
Community services	406,062	-	-
Enterprise activities	278,238	-	-
Transfers to other agencies	1,063,079	6,022	14,999,831
Facilities acquisition and construction	-	-	-
Debt service			
Interest and other	5,112	-	-
Principal	35,059	-	-
<b>Total Expenditures</b>	<b>22,636,134</b>	<b>2,890,054</b>	<b>14,999,831</b>
<b>Excess (Deficiency) of Revenues</b>			
<b>Over Expenditures</b>	<b>1,364,084</b>	<b>73,717</b>	<b>3,620</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	7,710	-	-
Transfers Out	(393,900)	-	-
<b>Net Financing Sources (Uses)</b>	<b>(386,190)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>977,894</b>	<b>73,717</b>	<b>3,620</b>
<b>Fund Balance - Beginning</b>	<b>4,914,392</b>	<b>1,361,057</b>	<b>303,623</b>
<b>Fund Balance - Ending</b>	<b>\$ 5,892,286</b>	<b>\$ 1,434,774</b>	<b>\$ 307,243</b>

The accompanying notes are an integral part of these financial statements

County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
\$ -	\$ 60,000	\$ 8,408,139
-	116,961	7,324,277
1,366,648	626,812	17,450,665
(1,240)	543,643	11,497,183
1,365,408	1,347,416	44,680,264
-	-	10,364,735
-	-	3,570,178
-	-	678,299
-	-	1,902
-	-	13,254
-	-	5,071,005
-	-	632,399
-	50,806	2,449,585
-	15,665	1,015,157
-	-	2,573
-	1,175,623	1,581,685
-	-	278,238
-	36,888	16,105,820
156,271	-	156,271
-	18,815	23,927
-	373,809	408,868
156,271	1,671,606	42,353,896
1,209,137	(324,190)	2,326,368
-	385,000	392,710
-	(7,710)	(401,610)
-	377,290	(8,900)
1,209,137	53,100	2,317,468
23,864	3,330,618	9,933,554
\$ 1,233,001	\$ 3,383,718	\$ 12,251,022

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, 2022

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*(\$ Amounts in thousands)*

Net Change in Fund Balances - Governmental Funds \$ 2,317

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:	156	
Depreciation expense:	(570)	(414)

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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- 409

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: (296)

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: 2

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, 2022

(\$ Amounts in thousands)

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:

7

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

1,653

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:

3

Cost write-off for canceled capital projects:

If a planned capital project is canceled and will not be completed, costs previously capitalized as Work-in-progress must be written off to expense. Costs written off for canceled projects were:

(116)

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:

(11)

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:

(172)

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**Change in net position of Governmental Activities**

**\$ 3,382**

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The accompanying notes are an integral part of these financial statements

YUBA COUNTY OFFICE OF EDUCATION

PROPRIETARY FUNDS  
STATEMENTS OF NET POSITION  
JUNE 30, 2022

	<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>
<b>ASSETS</b>		
Current assets		
Deposits and investments	\$ -	\$ 1,716,694
Accrued receivables	-	3,042
Due from other funds	8,900	-
<b>Total current assets</b>	<b>8,900</b>	<b>1,719,736</b>
Non-current assets, depreciable	1,198,000	-
<b>TOTAL ASSETS</b>	<b>\$ 1,206,900</b>	<b>\$ 1,719,736</b>
<b>LIABILITIES</b>		
Current liabilities, accrued liabilities	\$ 2,373	\$ -
Due to other funds	594	-
Non-current liabilities	-	2,771,000
<b>Total Liabilities</b>	<b>2,967</b>	<b>2,771,000</b>
<b>NET POSITION</b>		
Invested in capital assets	1,198,000	-
Unrestricted - (Deficit)	5,933	(1,051,264)
<b>Total Net Position</b>	<b>1,203,933</b>	<b>(1,051,264)</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 1,206,900</b>	<b>\$ 1,719,736</b>

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, 2022

	<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>
<b>OPERATING REVENUE</b>		
Fee revenue	\$ 48,000	\$ 206,875
<b>OPERATING EXPENSE</b>		
Benefits	(4,000)	-
Professional services	56,900	388,032
Depreciation	34,000	-
<b>Total operating expenses</b>	<b>86,900</b>	<b>388,032</b>
<b>OPERATING GAIN/(LOSS)</b>	<b>(38,900)</b>	<b>(181,157)</b>
<b>NON-OPERATING REVENUES</b>		
Interest income	-	8,821
Transfers in	8,900	-
<b>Total non-operating revenues</b>	<b>8,900</b>	<b>8,821</b>
<b>CHANGE IN NET POSITION</b>	<b>(30,000)</b>	<b>(172,336)</b>
Net Position (Deficit) - Beginning	1,233,933	(878,928)
Net Position (Deficit) - Ending	\$ 1,203,933	\$ (1,051,264)

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, 2022

	<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>
<b>Cash flows from operating activities</b>		
Cash receipts from customers/assessments	\$ 48,000	\$ 206,875
Cash payments for insurance	-	(70,032)
Cash payments to suppliers for goods and services	(56,201)	-
Net cash provided/(used) by operating activities	(8,201)	136,843
<b>Cash flows from non-capital financing activities</b>		
Interfund transfers in	594	-
<b>Cash flows from investing activities</b>		
Interest received	-	8,343
NET INCREASE/(DECREASE) IN CASH	(7,607)	145,186
<b>CASH</b>		
Beginning of year	7,607	1,571,508
End of year	\$ -	\$ 1,716,694
<b>Reconciliation of operating loss to cash used in operating activities</b>		
Operating loss	\$ (38,900)	\$ (181,157)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Cash flows reported in other categories:		
Depreciation expense	34,000	-
Decrease in accounts payable	699	-
Increase in net OPEB	-	318,000
Increase in pension	(4,000)	-
<b>Net cash provided/(used) by operating activities</b>	<b>\$ (8,201)</b>	<b>\$ 136,843</b>

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, 2022

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	<u>Warrant/Pass- through Fund</u>
<b>ASSETS</b>	
Deposits and investments	\$ 5,159,649
Accrued receivables	133,217
<b>Total Assets</b>	<u>5,292,866</u>
<b>NET POSITION</b>	
Restricted for other governments	<u>\$ 5,292,866</u>

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, 2022

	<u>Warrant/Pass- through Fund</u>
<b>ADDITIONS</b>	
Funds collected for others	\$ 21,492,865
<b>DELETIONS</b>	
Investment losses	(9,001)
Funds distributed to others	21,193,117
<b>Total Deletions</b>	<u>21,184,116</u>
<b>CHANGE IN NET POSITION</b>	308,749
<b>Net Position - Beginning</b>	<u>4,984,117</u>
<b>Net Position - Ending</b>	<u>\$ 5,292,866</u>

The accompanying notes are an integral part of these financial statements

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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**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)

## YUBA COUNTY OFFICE OF EDUCATION

### NOTES TO FINANCIAL STATEMENTS, Continued JUNE 30, 2022

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#### **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, 2022

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**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.

## YUBA COUNTY OFFICE OF EDUCATION

### NOTES TO FINANCIAL STATEMENTS, Continued JUNE 30, 2022

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#### 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.

## YUBA COUNTY OFFICE OF EDUCATION

### NOTES TO FINANCIAL STATEMENTS, Continued JUNE 30, 2022

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**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, 2022

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**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, 2022, 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, 2022

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**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, 2022. 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 \$3.3 million of restricted net position.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued  
JUNE 30, 2022

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**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 incurrence 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, 2022

**NOTE 2- DEPOSITS AND INVESTMENTS**

**2 - A. Summary of Deposits and Investments**

	<b>Governmental Activities</b>	<b>Fiduciary Fund</b>	<b>Total</b>
Deposits in financial institutions	\$ 14,878	\$ -	\$ 14,878
Cash in County	11,814,443	5,159,649	16,974,092
<b>Total</b>	<b>\$ 11,829,321</b>	<b>\$ 5,159,649</b>	<b>\$ 16,988,970</b>

**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, 2022**

**2 - C. General Authorizations**

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

<b>INVESTMENT TYPE</b>	<b>MAXIMUM MATURITY</b>	<b>MAXIMUM SPECIFIED % OF PORTFOLIO</b>	<b>MINIMUM QUALITY REQUIREMENTS</b>
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, 2022

**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:

<b>Investment Type:</b>	<b>S &amp; P Rating</b>	<b>Maturity (Days)</b>	<b>Reported Value</b>	<b>Level</b>	<b>Fair Value</b>
Cash in county	A - AA+	357	\$ 16,974,092	2	\$ 16,476,938

**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, 2022, the COE's bank balance of \$15,656 was insured by FDIC.

**NOTE 3 – ACCRUED RECEIVABLES/NOTE RECEIVABLE**

**3 - A. Accrued Receivables**

Receivables at June 30, 2022, consisted of intergovernmental grants, entitlements, interest, and other local sources. All receivables are considered collectible in full.

	<b>County School Services Fund</b>	<b>Charter School Special Revenue Fund</b>	<b>Special Education Pass-Through Fund</b>	<b>County School Facilities Fund</b>	<b>Non-Major Govt. Funds</b>	<b>Self-Insurance</b>	<b>Total Govt. Activities</b>	<b>Warrant / Pass-through Fund</b>
Federal Government								
Categorical aid	\$ 842,335	\$ 130,921	\$ 5,216,649	\$ -	\$ 109,588	\$ -	\$ 6,299,493	\$ -
State Government								
Categorical aid	1,862,443	55,505	1,074,081	-	339,195	-	3,331,224	-
LCIF	10,175	-	-	-	-	-	10,175	-
School bond facilities	-	-	-	3,542,740	-	-	3,542,740	-
Other Government								
Interest	4,120	-	1,740	19	5,207	3,042	14,128	5,105
Other Local Sources	847,634	20,046	-	-	252,177	-	1,119,857	128,112
<b>Total</b>	<b>\$ 3,566,707</b>	<b>\$ 206,472</b>	<b>\$ 6,292,470</b>	<b>\$ 3,542,759</b>	<b>\$ 706,167</b>	<b>\$ 3,042</b>	<b>\$14,317,617</b>	<b>\$ 133,217</b>

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued  
 JUNE 30, 2022

**3 - B. Note Receivable**

On February 22, 2016, the COE sold a parcel of land and a building for \$106,320, where \$91,200 is to be received in monthly installments of \$577, plus interest at a rate of 4.5% per annum. The payments are to conclude on February 22, 2026 at which point the balance is to be paid off, which is scheduled to be \$55,671. As of June 30, 2022, the non-current balance was \$70,000 recorded in note receivable in the entity-wide statement of net position.

**NOTE 4 – CAPITAL ASSETS**

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

<i>(\$ Amounts in thousands)</i>	Balance July 01, 2021	Additions	Deductions	Balance June 30, 2022
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 770	\$ -	\$ -	\$ 770
Construction in progress	6	116	116	6
<b>Non-Depreciable Capital Assets</b>	<b>\$ 776</b>	<b>\$ 116</b>	<b>\$ 116</b>	<b>\$ 776</b>
Capital assets being depreciated				
Land improvements	\$ 2,023	\$ 41	\$ -	\$ 2,064
Buildings & improvements	16,261	-	-	16,261
Furniture & equipment	840	-	135	705
Total Capital Assets Being Depreciated	19,124	41	135	19,030
Less Accumulated Depreciation				
Land improvements	241	101	-	342
Buildings & improvements	6,481	385	-	6,866
Furniture & equipment	589	84	135	538
Total Accumulated Depreciation	7,311	570	135	7,746
<b>Depreciable Capital Assets, net</b>	<b>\$ 11,813</b>	<b>\$ (529)</b>	<b>\$ -</b>	<b>\$ 11,284</b>
<b>Total Capital Assets, net</b>	<b>\$ 12,589</b>	<b>\$ (413)</b>	<b>\$ 116</b>	<b>\$ 12,060</b>

<i>(\$ Amounts in thousands)</i>	Balance July 01, 2021	Additions	Deductions	Balance June 30, 2022
<b>Business-Type Activities</b>				
Capital assets being depreciated				
Buildings & improvements	\$ 1,664	\$ -	\$ -	\$ 1,664
Less Accumulated Depreciation				
Buildings & improvements	432	34	-	466
<b>Depreciable Capital Assets, net</b>	<b>\$ 1,232</b>	<b>\$ (34)</b>	<b>\$ -</b>	<b>\$ 1,198</b>

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued  
 JUNE 30, 2022

**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	County School Facilities Fund	Non-Major Govt. Funds	Other Enterprise Fund	
County School Services Fund	\$ -	\$ 22,738	\$ 15,481	\$ 446,314	\$ 8,900	\$ 493,433
<b>Charter Schools</b>						
Special Revenue Fund	233,420	-	-	-	-	233,420
<b>Special Education</b>						
Pass-Through Fund	55,264	13,759	-	-	-	69,023
<b>Non-Major Funds</b>	287,795	-	-	-	-	287,795
<b>Other Enterprise Fund</b>	594	-	-	-	-	594
<b>Total Due From Other Funds</b>	<b>\$ 577,073</b>	<b>\$ 36,497</b>	<b>\$ 15,481</b>	<b>\$ 446,314</b>	<b>\$ 8,900</b>	<b>\$1,084,265</b>

The County School Services Fund owes the Charter School Fund for ESSER money	\$ 21,315
The County School Services Fund owes the Charter School Fund for indirect and employee costs	1,423
The County School Services Fund owes the Child Development Fund for an employee stipend	1,314
The County School Services Fund owes the Deferred Maintenance Fund for deferred maintenance	60,000
The County School Services Fund owes County Schools Facilities Fund for consulting fees	15,481
The County School Services Fund owes the Debt Service Fund for lease-purchase payment Plumas Lake Child Development Center Facility	385,000
	8,900
The Charter School Fund owes the County School Services Fund for admin, indirect cost and salary adj.	233,420
The SELPA Pass Through owes County School Services Fund mental health	55,264
The SELPA Pass Through owes the Charter School Fund for special ed funding	13,759
The Child Development Fund owes the County School Services Fund for indirect cost and facilities	27,336
The Child Development Fund owes County School Services Fund for negative cash payback	253,949
The Forest Reserve Fund owes the County School Services Fund for forest revenue	6,510
The Enterprise Fund owes the County School Services Fund for negative cash payback	594
<b>Total</b>	<b>\$1,084,265</b>



YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued  
JUNE 30, 2022

5 - B. Operating Transfers

Transfer To Other Funds	Interfund Transfers In			Total
	County School Services Fund	Non-Major Govt. Funds	Other Enterprise Fund	
County School Services Fund	\$ -	\$ 385,000	\$ 8,900	\$ 393,900
Non-Major Funds	7,710	-	-	7,710
<b>Total Interfund Transfers Out</b>	<b>\$ 7,710</b>	<b>\$ 385,000</b>	<b>\$ 8,900</b>	<b>\$ 401,610</b>

The County School Services Fund transferred to the Debt Service Fund for the lease-purchase payment in the amount of	385,000
The County School Services Fund transferred to the Other Enterprise Fund for program support in the amount of	8,900
The Child Development Fund transferred to the County School Services Fund excess program support	1,200
The Forest Reserve Fund transferred to the County School Services Fund federal timber yield funds in the amount of	6,510
<b>Total</b>	<b>\$ 401,610</b>

**NOTE 6- ACCRUED LIABILITIES**

Accrued liabilities at June 30, 2022, consisted of the following:

	County School Services Fund	Charter School Fund	Special Education Pass-Through Fund	County School Facilities Fund	Non-Major Govt. Funds	District-Wide	Total Govt. Activities	Other Enterprise Fund
Payroll and related	\$ 412,054	\$ 8,115	\$ -	\$ -	\$ -	\$ -	\$ 420,169	\$ -
Current compensated absence balance	25,308	3,910	-	-	2,027	-	31,245	-
Medi-Cal dissolution	780,280	-	-	-	-	-	780,280	-
LCFF	-	319,414	-	-	-	-	319,414	-
Vendors payable	696,052	34,007	-	15,920	223,290	-	969,269	2,373
Due to districts, charters, and pass-throughs	-	-	6,245,213	-	36,888	-	6,282,101	-
Interest payable	-	-	-	-	-	3,000	3,000	-
Grant recovery	103,798	67,420	-	427,738	-	-	598,956	-
<b>Total</b>	<b>\$2,017,492</b>	<b>\$ 432,866</b>	<b>\$6,245,213</b>	<b>\$ 443,658</b>	<b>\$ 262,205</b>	<b>\$ 3,000</b>	<b>\$9,404,434</b>	<b>\$ 2,373</b>

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued  
 JUNE 30, 2022

**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, 2022, consist of the following:

	County School Services Fund	Charter School Fund	County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Activities
Federal sources	\$ 135,039	\$ -	\$ -	\$ -	\$ 135,039
State categorical sources	334,256	103,772	352,315	-	790,343
Local deferrals	48,007	-	-	6,773	54,780
<b>Total</b>	<b>\$ 517,302</b>	<b>\$ 103,772</b>	<b>\$ 352,315</b>	<b>\$ 6,773</b>	<b>\$ 980,162</b>

**NOTE 8 – LONG-TERM OBLIGATIONS**

**8 - A. Long-Term Obligations Summary**

	Balance			Balance	Balance Due
(\$ Amounts in thousands)	July 01, 2021	Additions	Deductions	June 30, 2022	In One Year
<b>Governmental Activities</b>					
Lease-purchase agreement	\$ 756	\$ -	\$ 374	\$ 382	\$ 190
Net pension liabilities ("NPL")					
Cal STRS	10,495	-	6,279	4,216	-
Cal PERS	12,612	-	3,838	8,774	-
Total NPL	23,107	-	10,117	12,990	-
Compensated absences	159	-	7	152	-
Net OPEB obligations	2,512	318	3	2,827	-
Lease payable	60	-	35	25	19
<b>Total</b>	<b>\$ 26,594</b>	<b>\$ 318</b>	<b>\$ 10,536</b>	<b>\$ 16,376</b>	<b>\$ 209</b>
<b>Business-Type Activities</b>					
Net pension liabilities ("NPL")					
Cal PERS	\$ 4	\$ -	\$ 4	\$ -	\$ -

**8 - B. Lease-Purchase Agreement (COP Advanced Refunding)**

On August 1, 2014, the COE entered into a lease-purchase agreement in the amount of \$3,100,000 with an average coupon interest rate of 2.835% to advance refund COPs bonds with an interest rate of between 2.0% and 4.5%. The COPs mature on April 1, 2023, and are callable on August 1, 2014. The lease-purchase agreement was issued at par and, after paying issuance costs of \$47,455, the net proceeds were \$3,052,545. The net proceeds from the issuance of the lease-purchase agreement were used to call the COPs on August, 1, 2014.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued  
 JUNE 30, 2022

As a result of the advance refunding, the COE reduced its total debt service requirements by \$196,640, however, resulted in an economic loss (difference between the present value of the debt service payments on the old and new debt) of \$100,000.

The annual requirements to amortize the lease-purchase agreement outstanding as of June 30, 2022, are as follows (\$ amounts in thousands):

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payments</u>
2023	\$ 383	\$ 8	\$ 391

**8 - C. Pension Liabilities**

The COE's pension activities between the COE and the retirement systems for the year ended June 30, 2022, resulted in a total net pension obligation for the COE of \$12,990,000 for governmental activities. See Note 10 for additional information regarding the pension plans and activities.

**8 - D. 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, 2022, the following were the OPEB liabilities:

	<i>(Amounts in thousands)</i>	<u>Cal STRS</u>	<u>COE</u>	<u>Total</u>
District's net OPEB liability		\$ 56	\$ 2,771	\$ 2,827

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

**8 - E. Compensated Absences**

The long-term portion of accumulated unpaid employee vacation for the COE at June 30, 2022, amounted to \$152,000 in governmental activities. The short-term portion is listed in accrued liabilities, see Note 6.

**8 - F. 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, 2022, are as follows (\$ Amounts in thousands):

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payments</u>
2023	\$ 19	\$ 1	\$ 20
2024	6	0	6
2025	0	0	0
Total payments	\$ 25	\$ 1	\$ 26

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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	-	-	-	-	50	50
State	1,261,245	345,010	210,000	1,233,001	-	3,049,256
Local	290,457	-	-	-	2,765	293,222
Total Restricted	1,551,702	345,010	210,000	1,233,001	2,815	3,342,528
Committed						
Deferred maintenance	-	-	-	-	2,069,614	2,069,614
Facility contribution	-	-	-	-	61,384	61,384
Total Committed	-	-	-	-	2,130,998	2,130,998
Assigned						
Debt service payment	-	-	-	-	650,000	650,000
Maintenance and repair	-	-	-	-	243,600	243,600
Communication and security	-	-	-	-	170,000	170,000
Technology	156,000	-	-	-	-	156,000
Lottery	213,070	160,270	-	-	-	373,340
Program designation	1,236,104	929,494	97,243	-	-	2,262,841
Child development	-	-	-	-	186,305	186,305
Total Assigned	1,605,174	1,089,764	97,243	-	1,249,905	4,042,086
Unassigned	2,732,409	-	-	-	-	2,732,409
<b>Total</b>	<b>\$ 5,892,286</b>	<b>\$ 1,434,774</b>	<b>\$ 307,243</b>	<b>\$ 1,233,001</b>	<b>\$ 3,383,718</b>	<b>\$12,251,022</b>

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	Pre-AB 1469 rate	Increase per funding plan	SB 90 and AB 84 impact <sup>1</sup>	Total
July 1, 2021	8.250%	10.850%	(2.180%)	16.920%
July 1, 2022 – June 30, 2046	8.250%	<sup>2</sup>	N/A	<sup>2</sup>
July 1, 2046	8.250%	Increase from AB 1469 rate ends in 2046–47		

<sup>1</sup> Pursuant to SB 90 and AB 84, the fiscal year 2018–19 state contribution of approximately \$2.2 billion made in advance on behalf of employers will be used to pay the contributions required by employers for the 2019–20, 2020–21 and 2021–22 fiscal years, such that employers will remit 1.030%, 2.950% and 2.180% less, respectively, than is required by the CalSTRS Funding Plan.

<sup>2</sup> 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 20.250% total and no lower than 8.250%.

**State's Contribution Rates:**

Effective date	Base rate	AB 1469 increase for 1990 benefit structure	SBMA funding <sup>1</sup>	Total
July 1, 2021	2.017%	6.311%	2.500%	10.828% <sup>2</sup>
July 1, 2021 – June 30, 2046	2.017%	<sup>2</sup>	2.500%	<sup>2</sup>
July 1, 2046	2.017%	<sup>3</sup>	2.500%	<sup>3</sup>

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

<sup>2</sup> 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%.

<sup>3</sup> 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.

Contributions to the pension plan from the District was \$880,109 for the year ended June 30, 2022.

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

At June 30, 2022, 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:

*(\$ Amounts in thousands)*

District's proportionate share of the net pension liability	\$	4,216
State's proportionate share of the net pension liability associated with the District		1,411
<b>Total</b>	<b>\$</b>	<b>5,627</b>

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The total pension liability for the STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021. At June 30, 2022, the District's proportion was as follows:

	<u>Jun. 30, 2021</u>	<u>Jun. 30, 2020</u>	<u>Difference</u>
Net Pension Liability Allocation Basis	0.0000927	0.0001083	-0.0000156

For the year ended June 30, 2022, the COE recognized pension expense of \$99,000 and revenue of \$596,000 for support provided by the State. At June 30, 2022, 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	\$ -	\$ 438
Changes of assumptions	598	-
Net difference between projected and actual earnings on pension plan investments	-	3,336
Changes in proportion and differences between District contributions and proportionate share of contributions	-	419
District contributions subsequent to the measurement date	880	-
<b>Total</b>	<b>\$ 1,478</b>	<b>\$ 4,193</b>

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

<b>Year Ending June 30,</b>	<i>(\$ Amounts in thousands)</i>	
2023	\$ 1,158	\$ 1,048
2024	278	908
2025	14	859
2026	14	990
2027	14	125
2028	-	263
<b>Total</b>	<b>\$ 1,478</b>	<b>\$ 4,193</b>

**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, 2021, include:

Valuation Date	June 30, 2020
Experience Study	July 1, 2015 – June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return <sup>3</sup>	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

<sup>1</sup> 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.

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, 2021, are summarized in the following table:

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Long-Term Expected Rate of Return<sup>1</sup></b>
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%)

<sup>1</sup> 20-years average



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**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	1% Increase
(\$ Amounts in thousands)	(6.10%)	Rate (7.10%)	(8.10%)
District's proportionate share of the net pension liability	\$ 8,586	\$ 4,216	\$ 592

**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	\$355,801
Less: STRP Fiduciary Net Position	310,293
NPL of Employers and the State of California	\$ 45,508
STRP Fiduciary Net Position as a % of the Total Pension Liability	87.2%

**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 22.91% 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 \$1,492,648 for the year ended June 30, 2022.

**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, 2021 measurement period was determined by an actuarial valuation as of June 30, 2020, with update procedures used to roll forward the total pension liability to June 30, 2021. At June 30, 2022, the District reported a liability of \$8,774,000 for its proportionate share of the net pension liability. At June 30, 2022, the District’s proportion was as follows:

	Jun. 30, 2021	Jun. 30, 2020	Difference
Net Pension Liability Allocation Basis	0.0004315	0.0004112	0.0000203

For the year ended June 30, 2022, the COE recognized pension expense of \$623,000. At June 30, 2022, 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
	(\$ Amounts in thousands)	
Changes of assumptions	\$ 241	\$ -
Net difference between projected and actual earnings on pension plan investment	-	3,367
Changes in proportion and differences between District contributions and proportionate share of contributions	531	-
District contributions subsequent to the measurement date	1,493	-
<b>Total</b>	<b>\$ 2,265</b>	<b>\$ 3,367</b>

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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>	
2023	\$	1,928 \$ 844
2024		188 776
2025		150 810
2026		(1) 937
<b>Total</b>	<b>\$</b>	<b>2,265 \$ 3,367</b>

**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	7.15%
Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Mortality Rate Table <sup>1</sup>	Derived using CalPERS membership data for all funds
Post-Retirement Benefit Increase	2.0% until Purchasing Power Protection Allowance Floor on purchasing power applies, 2.50% thereafter

<sup>1</sup> The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

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

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

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The expected real rates of return by asset class are as followed:

Asset Class <sup>1</sup>	Assumed Asset Allocation	Real Return Years 1 – 10 <sup>2</sup>	Real Return Years 11+ <sup>3,4</sup>
Global equity	50.00%	4.80%	5.98%
Fixed income	28.00%	1.00%	2.62%
Inflation Assets	-	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real assets	13.00%	3.75%	4.93%
Liquidity	1.00%	-	(0.92%)

<sup>1</sup> In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

<sup>2</sup> An expected inflation rate of 2.00% used for this period.

<sup>3</sup> An expected inflation rate of 2.92% used for this period.

<sup>4</sup> Figures are based on the previous ALM of 2017.

**Discount Rate.** The discount rate used to measure the total pension liability for PERF B was 7.15%. 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 7.15%, 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 (6.15%) or 1-percentage-point higher (8.15%) than the current rate:

(\$ Amounts in thousands)	1% Decrease	Current	1% Increase
	(6.15%)	Rate (7.15%)	(8.15%)
District's proportionate share of the net pension liability	\$ 14,794	\$ 8,774	\$ 3,776

**Pension Plan Fiduciary Net Position.** Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPEPRS Comprehensive Annual Financial Report.

**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 millions):

Total pension liability	\$106,857,488
Less:	
Plan fiduciary net position	86,523,056
<b>Net Pension Liability of Employers</b>	<b>\$ 20,334,432</b>
Fiduciary Net Position as a % of the Total Pension Liability	80.97%

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**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 2020-21 was \$27.0 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, 2021, 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, 2020 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, 2021 and combined with the actual Teachers’ Health Benefit Fund (THBF) assets of June 30, 2021.

At June 30, 2022, the COE reported a liability of \$56,000 for its proportionate share of the net OPEB liability. The COE’s proportion was as follows:

	<u>Jun. 30, 2021</u>	<u>Jun. 30, 2020</u>	<u>Difference</u>
Net OPEB Liability Allocation Basis	0.0001393	0.0001641	-0.0000248

For the year ended June 30, 2022, the COE recognized pension expense of (\$3,000).

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**Actuarial Methods, Assumptions, and Discount Rate Information**

**Actuarial Methods and Assumptions.** The total OPEB liability for the MPP Program as of June 30, 2021, was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total OPEB liability to June 30, 2021. Significant actuarial methods and assumptions used in the financial reporting actuarial valuation to determine the total OPEB liability as of June 30, 2021, include:

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry age normal
Inflation	2.75%
Discount Rate	2.16%
Medicare Part A and B Premium Costs Trend Rate	See Medicare Costs Trend Rate

**Discount Rate.** The plan's fiduciary net position was not projected to be sufficient to make more than one month of future benefit payments. Therefore, the municipal bond rate is applied to all future benefit payments. The long-term expected rate of return has been set to the discount rate due to the fact that the liabilities of the fund exceed the assets leading to a negative fiduciary net position.

**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 <sup>1</sup>	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%

<sup>1</sup> Trend rates indicate medical inflation in the specific year and therefore affect the premiums for the following year. For example, the projected 2020-2021 premium is the 2019-2020 premium increased by the assumed 2019-2020 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:

	Current		
	1% Decrease (1.16%)	Discount Rate (2.16%)	1% Increase (3.16%)
District's proportionate share of the net pension liability	\$ 61	\$ 56	\$ 51

*(Amounts in thousands)*

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued  
 JUNE 30, 2022

**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:

<i>(Amounts in thousands)</i>	Current Health		
	1% Decrease (4.5%)	Trend Rate (5.5%)	1% Increase (6.5%)
District's proportionate share of the net pension liability	\$ 60	\$ 56	\$ 72

**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, 2020, are as follows *(\$ in millions)*:

Total OPEB liability	\$396
Less: MPP Program fiduciary net position	(3)
<b>Net OPEB liability of employers</b>	<b>\$399</b>
MPP Program fiduciary net position as a % of the total OPEB liability	(0.80%)

**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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	10
Active employees	193
<b>Total</b>	<b>203</b>

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued  
 JUNE 30, 2022

**Total OPEB Liability.** The COE's total OPEB liability of \$2,771,000 was measured, as of June 30, 2021 and rolled forward to June 30, 2022.

**Measurement Assumptions and Other Inputs.** The total OPEB liability in the June 30, 2022 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:	3.54%
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)*

<b>Balance at July 01, 2021</b>	\$	2,453
<b>Changes for the year:</b>		
Service cost		241
Interest		60
Changes in assumptions or other inputs		152
Benefit payments		(135)
<b>Net changes</b>		<b>318</b>
<b>Balances at June 30, 2022</b>	<b>\$</b>	<b>2,771</b>

**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:

	Current		
	1% Decrease (2.54%)	Discount Rate (3.54%)	1% Increase (4.54%)
<i>(\$ Amounts in thousands)</i>			
District's proportionate share of the net OPEB liability	\$ 2,975	\$ 2,771	\$ 2,582

	Current Health		
	1% Decrease (3%)	Trend Rate (4%)	1% Increase (5%)
<i>(\$ Amounts in thousands)</i>			
District's proportionate share of the net OPEB liability	\$ 2,473	\$ 2,771	\$ 3,132

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**  
 For the year ended June 30, 2022, the COE recognized an OPEB expense of (\$318,000).



YUBA COUNTY OFFICE OF EDUCATION

NOTES TO FINANCIAL STATEMENTS, Continued  
JUNE 30, 2022

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***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, 2022.

**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, 2022.

***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, 2022, the COE made payments of \$477,870 to TCSIG. SELF is paid through TCSIG.

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**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, 2022

	Budgeted Amounts			Variances -
	Original	Final	Actual	Positive / (Negative) Final to Actual
<b>REVENUES</b>				
Local Control Funding				
Formula ("LCFF") Sources				
State aid	\$ 2,613,673	\$ 2,395,215	\$ 2,118,303	\$ (276,912)
Local sources	3,523,787	3,523,787	4,038,551	514,764
Transfers	(60,000)	(60,000)	(60,000)	-
Federal sources	2,547,292	4,078,039	3,715,112	(362,927)
Other State sources	1,659,639	2,683,468	3,249,363	565,895
Other local sources	10,477,345	10,645,224	10,938,889	293,665
<b>Total Revenues</b>	<b>20,761,736</b>	<b>23,265,733</b>	<b>24,000,218</b>	<b>734,485</b>
<b>EXPENDITURES</b>				
Certificated salaries	4,851,420	4,815,759	4,638,732	177,027
Classified salaries	6,520,341	6,565,725	6,407,996	157,729
Employee benefits	4,912,505	4,742,234	4,900,077	(157,843)
Books and supplies	697,142	1,631,147	860,076	771,071
Services and other operating expenditures	3,613,157	4,462,502	4,798,502	(336,000)
Other outgo				
Excluding transfers of indirect costs	246,573	246,573	1,103,250	(856,677)
Transfers of indirect costs	(73,939)	(100,402)	(72,499)	(27,903)
<b>Total Expenditures</b>	<b>20,767,199</b>	<b>22,363,538</b>	<b>22,636,134</b>	<b>(272,596)</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	(5,463)	902,195	1,364,084	461,889
<b>Other Financing Sources (Uses):</b>				
Transfers In	34,100	5,500	7,710	2,210
Transfers Out	(398,600)	(561,428)	(393,900)	167,528
<b>Net Financing Sources (Uses)</b>	<b>(364,500)</b>	<b>(555,928)</b>	<b>(386,190)</b>	<b>169,738</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(369,963)</b>	<b>346,267</b>	<b>977,894</b>	<b>631,627</b>
<b>Fund Balance - Beginning</b>	<b>4,914,392</b>	<b>4,914,392</b>	<b>4,914,392</b>	
<b>Fund Balance - Ending</b>	<b>\$ 4,544,429</b>	<b>\$ 5,260,659</b>	<b>\$ 5,892,286</b>	<b>\$ 631,627</b>

YUBA COUNTY OFFICE OF EDUCATION

CHARTER SCHOOL SPECIAL REVENUE FUND – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Budgeted Amounts</u>			Variances -
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Positive / (Negative) Final to Actual
<b>REVENUES</b>				
Local Control Funding				
Formula ("LCFF") Sources				
State aid	\$ 2,870,595	\$ 2,387,431	\$ 2,251,285	\$ (136,146)
Federal sources	63,446	92,973	94,082	1,109
Other State sources	201,920	302,732	606,131	303,399
Other local sources	10,000	10,000	12,273	2,273
<b>Total Revenues</b>	<b>3,145,961</b>	<b>2,793,136</b>	<b>2,963,771</b>	<b>170,635</b>
<b>EXPENDITURES</b>				
Certificated salaries	1,291,833	1,152,239	1,143,388	8,851
Classified salaries	468,700	498,215	476,859	21,356
Employee benefits	681,784	606,373	726,427	(120,054)
Books and supplies	148,604	194,935	85,236	109,699
Services and other operating expenditures	438,628	513,251	430,429	82,822
Excluding transfers of indirect costs	5,200	5,200	6,022	(822)
Transfers of indirect costs	4,734	26,296	21,693	4,603
<b>Total Expenditures</b>	<b>3,039,483</b>	<b>2,996,509</b>	<b>2,890,054</b>	<b>106,455</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>106,478</b>	<b>(203,373)</b>	<b>73,717</b>	<b>277,090</b>
<b>Fund Balance - Beginning</b>	<b>1,361,057</b>	<b>1,361,057</b>	<b>1,361,057</b>	
<b>Fund Balance - Ending</b>	<b>\$ 1,467,535</b>	<b>\$ 1,157,684</b>	<b>\$ 1,434,774</b>	<b>\$ 277,090</b>

YUBA COUNTY OFFICE OF EDUCATION

SPECIAL EDUCATION PASS-THROUGH FUND – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variances - Positive / (Negative) Final to Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local Control Funding Formula ("LCFF") Sources				
Federal sources	\$ 3,421,656	\$ 3,421,686	\$ 3,398,122	\$ (23,564)
Other State sources	10,371,181	10,413,705	11,601,711	1,188,006
Other local sources	5,000	5,000	3,618	(1,382)
<b>Total Revenues</b>	<b>13,797,837</b>	<b>13,840,391</b>	<b>15,003,451</b>	<b>1,163,060</b>
<b>EXPENDITURES</b>				
Other outgo				
Excluding transfers of indirect costs	13,792,837	13,835,391	14,999,831	(1,164,440)
<b>NET CHANGE IN FUND BALANCE</b>	<b>5,000</b>	<b>5,000</b>	<b>3,620</b>	<b>(1,380)</b>
<b>Fund Balance - Beginning</b>	<b>303,623</b>	<b>303,623</b>	<b>303,623</b>	
<b>Fund Balance - Ending</b>	<b>\$ 308,623</b>	<b>\$ 308,623</b>	<b>\$ 307,243</b>	<b>\$ (1,380)</b>

YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Cal STRS	(\$ Amounts in thousands)									
	2022	2021	2020	2019	2018	2017	2016	2015		
COE's proportion of the net pension liability (asset)	0.01%	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)	\$ 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	1,411	3,570	3,094	3,036	3,099	2,832	2,383	2,391		
<b>Total</b>	<b>\$ 5,627</b>	<b>\$ 14,065</b>	<b>\$ 11,858</b>	<b>\$ 11,374</b>	<b>\$ 11,443</b>	<b>\$ 10,640</b>	<b>\$ 9,272</b>	<b>\$ 8,628</b>		

COE's covered payroll	\$ 5,170	\$ 5,778	\$ 5,206	\$ 4,881	\$ 4,729	\$ 4,781	\$ 4,697	\$ 4,699		
COE's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	82%	182%	168%	171%	176%	163%	147%	133%		
Plan fiduciary net position as a percentage of the total pension liability	87%	72%	73%	71%	65%	70%	74%	77%		

Cal PERS	(\$ Amounts in thousands)									
	2022	2021	2020	2019	2018	2017	2016	2015		
COE's proportion of the net pension liability (asset)	0.04%	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)	\$ 8,774	\$ 12,616	\$ 12,165	\$ 10,568	\$ 9,382	\$ 7,524	\$ 5,512	\$ 4,157		
COE's covered payroll	\$ 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 (asset) as a percentage of its covered payroll	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**

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



YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITIES AND RELATED RATIOS  
FOR THE YEAR ENDED JUNE 30, 2022

**COE Plan:**

<i>(\$ Amounts in thousands)</i>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Changes for the year:</b>					
Service cost	241 \$	295 \$	286 \$	277 \$	268
Interest	60	110	103	67	86
Changes in assumptions or other inputs	152	(601)	-	-	-
Benefit payments	(135)	(184)	(244)	(86)	(111)
<b>Net Changes in Total OPEB Liability</b>	<b>318</b>	<b>(380)</b>	<b>145</b>	<b>258</b>	<b>243</b>
<b>Total OPEB Liability - Beginning</b>	<b>2,453</b>	<b>2,833</b>	<b>2,688</b>	<b>2,430</b>	<b>2,187</b>
<b>Total OPEB Liability - Ending</b>	<b>\$ 2,771</b>	<b>\$ 2,453</b>	<b>\$ 2,833</b>	<b>\$ 2,688</b>	<b>\$ 2,430</b>
<b>Covered Payroll</b>	<b>\$11,717</b>	<b>\$11,369</b>	<b>\$ 11,455</b>	<b>\$ 11,455</b>	<b>\$ 11,455</b>
<b>Total OPEB liability as a percentage of covered payroll</b>	<b>24%</b>	<b>22%</b>	<b>25%</b>	<b>23%</b>	<b>21%</b>

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

**CalSTRS OPEB Plan:**

<i>(\$ Amounts in thousands)</i>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
District's Proportion of the collective net OPEB liability	\$ 56 \$	\$ 59 \$	\$ 56 \$	\$ 55 \$	61
District's proportionate share of the collective net OPEB liability	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 <sup>1</sup>	\$ - \$	\$ - \$	\$ - \$	\$ - \$	-
Total OPEB liability as a percentage of covered payroll	0.000%	0.000%	0.000%	0.000%	0.000%

<sup>1</sup> 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

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**SUPPLEMENTARY INFORMATION**

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YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity 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	84.010	14329	\$ 184,745	\$ -
Title I, Part D, Local Delinquent Programs	84.010	14357	137,469	-
Title I, School Improvement (CSI) Funding for LEAs	84.010	15438	72,504	-
Title I, School Improvement (CSI) Funding for LEAs	84.010	15439	119,063	-
Title I, Subtotal			513,781	-
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	5,350	-
Title III, Limited English Proficient (LEP)	84.365	14346	24,995	-
Title IV, Part A, Student Support and Academic Enrichment	84.424	15396	10,000	-
Education for Homeless Children and Youth	84.196	14332	64,455	-
Special Education Cluster (IDEA) [1]:				
Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	3,277,710	3,197,699
Preschool Grants, Part B, Sec 619 (Age 3-4-5)	84.173	13430	8,242	8,242
Mental Health Allocation Plan, Part B, Sec 611	84.027	15197	194,956	190,289
Preschool Staff Development, Part B, Sec 619	84.173A	13431	1,891	1,891
Alternate Dispute Resolution, Part B, Sec 611	84.173A	13007	55,966	-
Supporting Inclusive Practices	84.027	13693	13,431	-
Special Education Cluster (IDEA) [1]			3,552,196	3,398,121
Coronavirus Aid, Relief, and Economic Security ("CARES") Act [1]:				
Learning Loss Mitigation	84.425C	15517	7,877	-
Elementary and Secondary School Emergency Relief Fund II	84.425	15547	812,757	-
American Rescue Plan-Homeless Children and Youth	84.425	15564	8,647	-
Total CARES [1]			829,281	-
Early Intervention Grants	84.181	24314	63,140	-
<b>Total U. S. Department of Education</b>			<b>5,063,198</b>	<b>3,398,121</b>
U. S. DEPARTMENT OF AGRICULTURE:				
Passed through CDE:				
Forest Reserve	10.665	10044	43,312	36,888

See accompanying note to supplementary information

YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued  
 FOR THE YEAR ENDED JUNE 30, 2022

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 HEALTH AND HUMAN SERVICES:				
Passed through CDE:				
Child Development:				
Child Care and Development Block Grant	93.575	13946	62,931	-
Preschool Development Grant - Renewal FY 2020-23	93.434	15548	21,339	-
<b>Total U. S. Department of Health &amp; Human Services</b>			84,270	-
U. S. DEPARTMENT OF JUSTICE				
Passed through the California Board of State and Community Corrections:				
Juvenile Justice and Delinquency Prevention	16.540	*	328,896	-
U. S. DEPARTMENT OF LABOR				
Passed through North Central Counties Consortium:				
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
Adult Programs	17.258	*	615,910	-
Youth Activities	17.259	*	348,565	-
Dislocated Workers	17.278	*	835,878	-
WIOA Cluster			1,800,353	-
Employment Service/Wagner-Peyser Funded Activities	17.207	*	15,132	-
<b>Total U. S. Department of Labor</b>			1,815,485	-
<b>Total Federal Expenditures</b>			<b>\$7,335,161</b>	<b>\$3,435,009</b>

[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, 2022**

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**Attendance Yuba COE:**

	<b>Second Period</b>	
	<b>Report</b>	<b>Annual Report</b>
<b>ELEMENTARY</b>		
Juvenile halls, homes, and camps	-	0
Probation referred, on probation or parole, expelled	6	6
<b>Total Elementary</b>	<b>6</b>	<b>6</b>
<b>SECONDARY</b>		
Juvenile halls, homes, and camps	20	21
Probation referred, on probation or parole, expelled	33	31
<b>Total Secondary</b>	<b>53</b>	<b>52</b>
<b>Total</b>	<b>59</b>	<b>58</b>

**Attendance COE Funded County Program:**

	<b>Second Period</b>	
	<b>Report</b>	<b>Annual Report</b>
<b>ELEMENTARY</b>		
Special day classes	89	90
Extended year special education	1	1
<b>Total Elementary</b>	<b>90</b>	<b>91</b>
<b>SECONDARY</b>		
Special day classes	44	44
Extended year special education	0	0
<b>Total Secondary</b>	<b>44</b>	<b>44</b>
<b>Total</b>	<b>134</b>	<b>135</b>

See accompanying note to supplementary information

**YUBA COUNTY OFFICE OF EDUCATION**

**SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA), Continued  
FOR THE YEAR ENDED JUNE 30, 2022**

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

	<b>Second Period</b>	
	<b>Report</b>	<b>Annual Report</b>
<b>REGULAR ELEMENTARY AND HIGH SCHOOL</b>		
Total transitional kindergarten through third	2	2
Total fourth through sixth	7	7
Total seventh through eighth	17	17
Total ninth through twelfth	149	146
<b>Total Elementary and High School</b>	<b>175</b>	<b>172</b>

See accompanying note to supplementary information

**YUBA COUNTY OFFICE OF EDUCATION**

**SCHEDULE OF INSTRUCTIONAL TIME  
FOR THE YEAR ENDED JUNE 30, 2022**

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Yuba County Office of Education, not applicable.

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

See accompanying note to supplementary information



YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2022

	2023 (Budget)	2022	2021	2020
COUNTY SCHOOL SERVICES FUND:				
Revenues	\$ 25,008,681	\$ 24,000,218	\$ 21,705,512	\$ 19,648,780
Other sources and transfers in	5,770	7,710	5,862	437,099
Total	25,014,451	24,007,928	21,711,374	20,085,879
Expenditures	23,486,133	22,636,134	20,025,703	19,558,780
Other uses and transfers out	794,640	393,900	889,000	651,000
Total	24,280,773	23,030,034	20,914,703	20,209,780
INCREASE/(DECREASE) IN FUND BALANCE	\$ 733,678	\$ 977,894	\$ 796,671	\$ (123,901)
ENDING FUND BALANCE	\$ 6,625,964	\$ 5,892,286	\$ 4,914,392	\$ 4,110,326
AVAILABLE RESERVES <sup>1</sup>	\$ 3,926,033	\$ 2,732,409	\$ 2,227,104	\$ 2,291,928
AVAILABLE RESERVES AS A PERCENTAGE OF OUTGO	16%	12%	11%	11%
LONG-TERM DEBT	N/A	\$ 16,376,000	\$ 26,594,000	\$ 25,202,000
AVERAGE DAILY ATTENDANCE AT P-2 <sup>2</sup>	192	193	226	226

The County School Services Fund balance has increased by \$1,781,960 over the past two years. The fiscal year 2022-23 budget projects an increase of \$733,678 (twelve 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 2022-23 fiscal year. Total long-term obligations have decreased by \$8.8 million over the past two years.

Average daily attendance has decreased by thirty-three ADA over the past two years. An decrease of one ADA is anticipated during fiscal year 2022-23.

<sup>1</sup> Available reserves consist of all unassigned fund balance within the County School Services Fund

<sup>2</sup> 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, 2022

	County School Services Fund	Charter School Special Revenue Fund	Child Development Fund	Special Reserve Fund for Other Than Capital Outlay Projects	County School Facilities Fund	Other Enterprise Fund	Self-Insurance Fund
<b>FUND BALANCE / NET POSITION</b>							
Balance, June 30, 2022	\$ 5,775,527	\$ 1,438,684	\$ 191,097	\$ 145,671	\$ 1,217,520	\$ 5,933	\$ 914,658
Unaudited Actuals:							
Increase in:							
Cash in county	145,411	-	-	-	-	-	-
Cash in banks	11,877	-	-	-	-	-	-
Accrued receivables	260	-	-	-	-	-	-
Due from other funds	-	-	-	-	15,481	-	-
Due to other funds	(15,481)	-	-	-	-	-	-
Capital assets	-	-	-	-	-	1,198,000	-
Accrued liabilities	(25,308)	(3,910)	(2,027)	-	-	-	-
Net pension liability/OPEB	-	-	-	-	-	-	(1,965,922)
Decrease in:							
Cash in county	-	-	-	(145,411)	-	-	-
Accrued receivables	-	-	-	(260)	-	-	-
Audited financial statement	\$ 5,892,286	\$ 1,434,774	\$ 189,070	\$ -	\$ 1,233,001	\$ 1,203,933	\$ (1,051,264)

See accompanying note to supplementary information

YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF CHARTER SCHOOLS  
FOR THE YEAR ENDED JUNE 30, 2022

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<b>Charter School Number</b>	<b>Charter School</b>	<b>Status</b>	<b>Included in Audit Report</b>
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, 2022

	Child Development Fund	Deferred Maintenance Fund	Forest Reserve Fund	Special Reserve for Capital Outlay Fund	Debt Service Fund	Non-Major Governmental Funds
<b>ASSETS</b>						
Deposits and investments	\$ -	\$ 2,006,023	\$ 43,397	\$ 61,276	\$ 677,314	\$ 2,788,010
Accrued receivables	701,131	3,591	51	108	1,286	706,167
Due from other funds	1,314	60,000	-	-	385,000	446,314
<b>Total Assets</b>	<b>\$ 702,445</b>	<b>\$ 2,069,614</b>	<b>\$ 43,448</b>	<b>\$ 61,384</b>	<b>\$ 1,063,600</b>	<b>\$ 3,940,491</b>
<b>LIABILITIES</b>						
Accrued liabilities	\$ 225,317	\$ -	\$ 36,888	\$ -	\$ -	\$ 262,205
Due to other funds	281,285	-	6,510	-	-	287,795
Unearned revenue	6,773	-	-	-	-	6,773
<b>Total Liabilities</b>	<b>513,375</b>	<b>-</b>	<b>43,398</b>	<b>-</b>	<b>-</b>	<b>556,773</b>
<b>FUND BALANCES</b>						
Spendable						
Restricted	2,765	-	50	-	-	2,815
Committed	-	2,069,614	-	61,384	-	2,130,998
Assigned	186,305	-	-	-	1,063,600	1,249,905
<b>Total Fund Balances</b>	<b>\$ 189,070</b>	<b>2,069,614</b>	<b>50</b>	<b>61,384</b>	<b>\$ 1,063,600</b>	<b>\$ 3,383,718</b>
<b>Total Liabilities and Fund Balances</b>						
	\$ 702,445	\$ 2,069,614	\$ 43,448	\$ 61,384	\$ 1,063,600	\$ 3,940,491

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, 2022

	Child Development Fund	Deferred Maintenance Fund	Forest Reserve Fund	Special Reserve for Capital Outlay Fund	Debt Service Fund	Non-Major Governmental Funds
<b>REVENUES</b>						
Local Control Funding Formula ("LCFF") Sources						
Transfers	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
Federal sources	73,648	-	43,313	-	-	116,961
Other State sources	626,812	-	-	-	-	626,812
Other local sources	521,238	10,931	82	7,231	4,161	543,643
<b>Total Revenues</b>	<b>1,221,698</b>	<b>70,931</b>	<b>43,395</b>	<b>7,231</b>	<b>4,161</b>	<b>1,347,416</b>
<b>EXPENDITURES</b>						
Current						
All other general administration	50,806	-	-	-	-	50,806
Plant services	-	15,665	-	-	-	15,665
Community services	1,175,623	-	-	-	-	1,175,623
Transfers to other agencies	-	-	36,888	-	-	36,888
Debt service	-	-	-	-	-	-
Interest and other	-	-	-	-	18,815	18,815
Principal	-	-	-	-	373,809	373,809
<b>Total Expenditures</b>	<b>1,226,429</b>	<b>15,665</b>	<b>36,888</b>	<b>-</b>	<b>392,624</b>	<b>1,671,606</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(4,731)</b>	<b>55,266</b>	<b>6,507</b>	<b>7,231</b>	<b>(388,463)</b>	<b>(324,190)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	-	-	-	385,000	385,000
Transfers Out	(1,200)	-	(6,510)	-	-	(7,710)
<b>Net Financing Sources (Uses)</b>	<b>(1,200)</b>	<b>-</b>	<b>(6,510)</b>	<b>-</b>	<b>385,000</b>	<b>377,290</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(5,931)</b>	<b>55,266</b>	<b>(3)</b>	<b>7,231</b>	<b>(3,463)</b>	<b>53,100</b>
<b>Fund Balance - Beginning</b>	<b>195,001</b>	<b>2,014,348</b>	<b>53</b>	<b>54,153</b>	<b>1,067,063</b>	<b>3,330,618</b>
<b>Fund Balance - Ending</b>	<b>\$ 189,070</b>	<b>\$ 2,069,614</b>	<b>\$ 50</b>	<b>\$ 61,384</b>	<b>\$ 1,063,600</b>	<b>\$ 3,383,718</b>

See accompanying note to supplementary information

## YUBA COUNTY OFFICE OF EDUCATION

### NOTES TO SUPPLEMENTARY INFORMATION JUNE 30, 2022

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#### 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.

#### 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.

## YUBA COUNTY OFFICE OF EDUCATION

### NOTES TO SUPPLEMENTARY INFORMATION, Continued JUNE 30, 2022

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#### **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.**

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**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, 2022, 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, 2023.

***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 audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2022-001 that we consider to be significant deficiency.

***REPORT ON COMPLIANCE AND OTHER MATTERS***

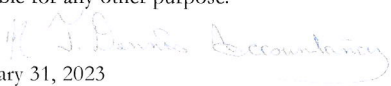
As part of obtaining reasonable assurance about whether Yuba County Office of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a 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.

**Yuba County Office of Education's Response to Findings**

Yuba County Office of Education's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Yuba County Office of Education's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**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.

  
January 31, 2023



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ACCOUNTANCY





**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 requirements<sup>1</sup> 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, 2022. 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, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (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.



RTDENNIS  
ACCOUNTANCY

### ***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, 2023



## 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 *2021-22 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, 2022..

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, 2022.

#### ***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.



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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:

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
<b>Local Education Agencies Other Than Charter Schools</b>	
A. Attendance and Distance Learning	Yes
B. Teacher Certification And Misassignments	Yes
C. Kindergarten Continuance	Not Applicable <sup>1</sup>
D. Independent Study	Not Applicable <sup>1</sup>
E. Continuation Education	Not Applicable <sup>1</sup>
F. Instructional Time	Not Applicable <sup>2</sup>
G. Instructional Materials	Yes
H. Ratio Of Administrative Employees To Teachers	Not Applicable <sup>1</sup>
I. Classroom Teacher Salaries	Not Applicable <sup>1</sup>
J. Early Retirement Incentive	Not Applicable <sup>1</sup>
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 <sup>1</sup>
O. K-3 Grade Span Adjustment	Not Applicable <sup>1</sup>
P. Transportation Maintenance of Effort	Yes
Q. Apprenticeship: Related and Supplemental Instruction	Yes
R. Comprehensive School Safety Plan	Yes
S. District of Choice	Not Applicable <sup>1</sup>

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<sup>1</sup> COE does not have this program or is otherwise not applicable to the COE.

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
<b>School Districts, County Offices Of Education, And Charter Schools</b>	
T. California Clean Energy Jobs Act	Not Applicable <sup>1</sup>
U. After/Before School Education and Safety Program	Not Applicable <sup>1</sup>
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 <sup>1</sup>
Z. Immunizations	Not Applicable <sup>1</sup>
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G)	Yes
CZ. Career Technical Education Incentive Grant	Not Applicable <sup>1</sup>
DZ. In Person Instruction Grant	Yes
<b>Charter Schools</b>	
AA. Attendance	Yes
BB. Mode Of Instruction	Not Applicable <sup>1</sup>
CC. Nonclassroom-Based Instruction/Independent Study	Yes
DD. Determination Of Funding For Nonclassroom-Based Instruction	Yes
EE. Annual Instructional Minutes - Classroom Based	Not Applicable <sup>1</sup>
FF. Charter School Facility Grant Program	Not Applicable <sup>1</sup>

<sup>1</sup> 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, 2023

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**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, 2022**

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**FINANCIAL STATEMENTS**

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>Yes</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>
84.027 & 84.173	Special Education: IDEA
84.425	Education Stabilization Fund

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, 2022

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30000

Internal Control

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.

**EFFECT**

The cash balance reported by the Yuba COE could be mis-reported by either missing transactions identified by the auditor-controller or contain transactions that should have been cleared out.

**CAUSE**

Staff turnover has led to some shuffling of job assignments.

Repeat from the previous year

**RECOMMENDATION**

The LEA needs to prepare cash in county reconciliations within two, or so, of the close of the month to ensure any "reconciliation" items are properly accounted for in Escape and ultimately reported in the Unaudited Actuals.

**CORRECTIVE ACTION PLAN**

Over the past year, cash reconciliation duties were assigned to a position in the fiscal services department that had experienced staff turnover and individuals that were not well trained or experienced with this responsibility. The COE has now assigned the cash reconciliation duties to an employee that is skilled and experienced in this area. During audit fieldwork the reconciliation had not been completed. However, cash balances have now been reconciled at the time of this audit report issuance. Management in the fiscal department will monitor and ensure the cash reconciliation is completed timely in the future.

**YUBA COUNTY OFFICE OF EDUCATION**

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022**

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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, 2022

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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, 2022

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2021-001 *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**

Not Implemented

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Series 0000 – Philosophy

SP 0450

TITLE: Comprehensive Safety Plan	
Approved by: _____ <i>Francisco Reveles, Ed.D., Superintendent of Schools</i>	Series: <b>Philosophy</b> Version: <b>1</b> Effective Date: <b>2/8/2023</b> Previous Policy Date: <b>N/A</b> Revised By: <b>Committee</b> Policy Number: <b>SP 0450</b>
Approved by: _____ <i>Marjorie Renicker, Board President</i>	

The Governing Board recognizes that students and staff have the right to a safe and secure campus where they are free from physical and psychological harm. The Board is fully committed to maximizing school safety and to creating a positive learning environment that includes strategies for violence prevention and high expectations for student conduct, responsible behavior, and respect for others.

The Superintendent or designee shall oversee the development of a countywide comprehensive safety plan that is applicable to each school site. (Education Code 32281)

The comprehensive safety plan(s) shall be reviewed and updated by March 1 of each year and forwarded to the Board for approval. (Education Code 32286, 32288)

The Board shall review the comprehensive safety plan(s) in order to ensure compliance with state law, Superintendent policy, and administrative regulation and shall approve the plan(s) at a regularly scheduled meeting.

By October 15 of each year, the Superintendent or designee shall notify the California Department of Education (CDE) of any schools that have not complied with the requirements of Education Code 32281. (Education Code 32288)

### **Tactical Response Plan**

Notwithstanding the process described above, any portion of a comprehensive safety plan that addresses tactical responses to criminal incidents that may result in death or serious bodily injury at the school site, including steps to safeguard students and staff, secure affected school premises, and apprehend criminal perpetrator(s), shall be developed by county administrators in accordance with Education Code 32281. In developing such strategies, county administrators shall consult with law enforcement officials and with representative(s) of employee bargaining unit(s), if they choose to participate.

### **Safety Plan(s) Access and Reporting**

The Superintendent or designee shall ensure that an updated file of all safety-related plans and materials is readily available for inspection by the public. (Education Code 32282)

However, those portions of the comprehensive safety plan that include tactical responses to criminal incidents shall not be publicly disclosed.

The Superintendent or designee shall share the comprehensive safety plans and any updates to the plans with local law enforcement, the local fire department, and other first responder entities. (Education Code 32281)

The Superintendent or designee shall also provide data to CDE pertaining to lockdown or multi-option response drills conducted at county schools in accordance with Education Code 32289.5. (Education Code 32289.5)

<b>Federal</b>	<b>Description</b>
20 USC 7111-7122	Student Support and Academic Enrichment Grants
20 USC 7912	Transfers from persistently dangerous schools
42 USC 12101-12213	Equal opportunity for individuals with disabilities
<b>Management Resources</b>	<b>Description</b>
CSBA Publication	Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students Against Sex Discrimination, March 2017
CSBA Publication	Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011
CSBA Publication	Safe Schools: A Planning Guide for Action, 2002
CSBA Publication	Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014
CSBA Publication	Cyberbullying: Policy Considerations for Boards, Policy Brief, rev. July 2010
CSBA Publication	Community Schools: Partnerships Supporting Students, Families and Communities, Policy Brief, October 2010
U.S. DOE Publication	Practical Information on Crisis Planning: A Guide for Schools and Communities, January 2007
U.S. SS & DOE Publication	Threat Assessment in Schools: A Guide to Managing Threatening Situations and to Creating Safe School Climates, 2004
Website	<a href="#">U.S. Secret Service, National Threat Assessment Center</a>
Website	<a href="#">U.S. Department of Education</a>
Website	<a href="#">National School Safety Center</a>
Website	<a href="#">National Center for Crisis Management</a>
Website	<a href="#">Federal Bureau of Investigation</a>
Website	<a href="#">CSBA</a>
Website	<a href="#">Centers for Disease Control and Prevention</a>
Website	<a href="#">California Healthy Kids Survey</a>
Website	<a href="#">California Governor's Office of Emergency Services</a>
Website	<a href="#">California Department of Education, Safe Schools</a>
<b>State</b>	<b>Description</b>
5 CCR 11987-11987.7	School Community Violence Prevention Program

5 CCR 11992-11993	requirements
CA Constitution Article 1, Section 28(c)	Definition, persistently dangerous schools
Ed. Code 200-262.4	<a href="#">Right to Safe Schools</a>
	<a href="#">Educational equity; prohibition of discrimination on the basis of sex</a>
Ed. Code 32260-32262	Interagency School Safety Demonstration Act of 1985
Ed. Code 32270	School safety cadre
Ed. Code 32280-32289	School safety plans
Ed. Code 32290	Safety devices
Ed. Code 35147	School site councils and advisory committees
Ed. Code 35183	School dress code; uniforms
Ed. Code 35291	Rules
Ed. Code 35291.5	School-adopted discipline rules
Ed. Code 41020	Requirement for annual audit
Ed. Code 48900-48927	Suspension and expulsion
Ed. Code 48950	Freedom of speech and other communication
Ed. Code 67381	Violent crime
Gov. Code 54957	Closed session meetings for threats to security
Pen. Code 11164-11174.3	Child Abuse and Neglect Reporting Act
Pen. Code 422.55	Definition of hate crime
Pen. Code 626.8	Disruptions
<b>Cross References</b>	
<b>Code</b>	<b>Description</b>
4141.6	<a href="#">Concerted Action/Work Stoppage</a>
4141.6	<a href="#">Concerted Action/Work Stoppage</a>
4241.6	<a href="#">Concerted Action/Work Stoppage</a>
4241.6	<a href="#">Concerted Action/Work Stoppage</a>
5113	<a href="#">Absences And Excuses</a>
5113	<a href="#">Absences And Excuses</a>
5142	<a href="#">Safety</a>
5142	<a href="#">Safety</a>
6173.1	<a href="#">Education For Foster Youth</a>
6173.1	<a href="#">Education For Foster Youth</a>