

YUBA COUNTY BOARD OF EDUCATION

1114 Yuba Street
Marysville, CA 95901

Agenda

February 4, 2026



Katharine Rosser

John Nicoletti

Marjorie Renicker

Desiree Hastey

Tracy Bishop

Trustee Area 1

Trustee Area 2

Trustee Area 3

Trustee Area 4

Trustee Area 5



Yuba County Office of Education

Better Together

Rob Gregor

Yuba County Superintendent of Schools

**YUBA COUNTY BOARD OF EDUCATION
REGULAR MEETING**

Wednesday, February 4, 2026 – 4:30 p.m.

Yuba County Office of Education Business Center, 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 14, 2026, BOARD MINUTES – Pages 1-6

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 OFFICE
- 5.1 YUBA COUNTY OFFICE OF EDUCATION (YCOE) **ACTION ITEM**
COMPREHENSIVE SCHOOL SAFETY PLAN – Pages 7-48
Amy Nore

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

- 5.2 YUBA COUNTY CAREER PREPARATORY CHARTER SCHOOL (YCCPCS) COMPREHENSIVE SCHOOL SAFETY PLAN – Pages 49-93
Cynthia Soares **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.

- 5.3 SUBMISSION OF CALIFORNIA SCHOOL EMPLOYEE ASSOCIATION (CSEA) OPENERS FOR 2026-27 - Pages 94-95 **INFORMATION ITEM**

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

- 5.4 PUBLIC HEARING CALIFORNIA SCHOOL EMPLOYEE ASSOCIATION (CSEA) OPENERS FOR 2026-27 NEGOTIATIONS **INFORMATION ITEM**

A public hearing will be held for any member of the public wishing to speak about the California School Employee Association openers for 2026-27 negotiations.

- 5.5 REVIEW AND ADOPTION OF BOARD POLICY (BP) 1445 RESPONSE TO IMMIGRATION ENFORCEMENT - Pages 96-99
Halee Pomeroy **ACTION ITEM**

Districts and County Offices are required to revise policies that detail response to immigration enforcement activities and to upload them to the California Department of Education by March 1, 2026.

- 5.6 REVIEW AND ADOPTION OF ADMINISTRATIVE REGULATION (AR) 1445 RESPONSE TO IMMIGRATION ENFORCEMENT - Pages 100-105
Halee Pomeroy **ACTION ITEM**

Districts and County Offices are required to revise policies that detail response to immigration enforcement activities and to upload them to the California Department of Education by March 1, 2026.

- 5.7 THIS ITEM PROVIDES AN OPPORTUNITY FOR THE SUPERINTENDENT/DIRECTORS/BOARD MEMBERS TO SHARE VARIOUS ITEMS OF INTEREST **INFORMATION ITEM**

6. EDUCATIONAL SERVICES

- 6.1 CALIFORNIA SCHOOL DASHBOARD (YCOE) - Pages 106-115
Jessica Geierman **INFORMATION ITEM**

The California School Dashboard is an online tool that displays the performance of local educational agencies (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.

- 6.2 YUBA COUNTY OFFICE OF EDUCATION 2025-26 **INFORMATION ITEM**
LCAP MID-YEAR REPORT – Pages 116-139
Joe Lodigiani

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

- 6.3 CALIFORNIA SCHOOL DASHBOARD **INFORMATION ITEM**
(YCCPSC) - Pages 140-155
Cynthia Soares

The California School Dashboard is an online tool that displays the performance of local educational agencies (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.

- 6.4 YUBA COUNTY CAREER PREPARATORY CHARTER **INFORMATION ITEM**
SCHOOL 2025-26 LCAP MID-YEAR REPORT – Pages 156-182
Cynthia Soares

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

- 6.5 EDUCATIONAL SERVICES PROGRAM UPDATE **INFORMATION ITEM**
Jessica Geierman

Staff will share an update on the educational services programs that are currently being offered to schools, districts, and the community in Yuba County.

7. FISCAL SERVICES

- 7.1 REVIEW AND APPROVAL OF THE 2024-25 **ACTION ITEM**
AUDIT REPORT FOR THE YUBA COUNTY
OFFICE OF EDUCATION - Pages 183-292
Aaron Thornsberry

The Audit Report for 2024-25 will be reviewed with the Board for approval.

8. CLOSED SESSION

8.1 CONFERENCE WITH LEGAL COUNSEL
THE RECEIPT OF A CLAIM PURSUANT TO THE
TORT CLAIM ACT

**INFORMATION/
ACTION ITEM**

8.2 REPORT OF CLOSED SESSION ACTION
THE RECEIPT OF A CLAIM PURSUANT TO THE
TORT CLAIM ACT

INFORMATION ITEM

Following a closed session, the County Board shall reconvene in open session to present, orally or in writing, a report of any actions taken during the closed session.

9. ADVANCED PLANNING

9.1 NEXT REGULAR BOARD MEETING
MARCH 11, 2026 – 4:30 P.M.
LOCATION: BECKWOURTH ROOM, 1114 YUBA STREET,
MARYSVILLE, CA 95901

**INFORMATION/
ACTION ITEM**

10. ADJOURN

ACTION ITEM

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

Wednesday, January 14, 2026 – 4:30 p.m.
1114 Yuba Street, Marysville, CA 95901, Beckwourth Room

TOPIC	DISCUSSION	ACTION TAKEN
1. CALL TO ORDER	President Bishop called a regular meeting of the Yuba County Board of Education to order at 4:30 p.m. on January 14, 2026, at the Yuba County Office of Education Business Center, Beckwourth Room, 1114 Yuba Street, Marysville, CA.	CALLED TO ORDER: 4:30 p.m.
ATTENDANCE, PLEDGE OF ALLEGIANCE	Present were Marjorie Renicker, John Nicoletti, Katharine Rosser, Desiree Hastey, and Tracy Bishop. Also, in attendance as legal representation was Attorney Michael Tucker. Trustee Nicoletti led the recital of the Pledge of Allegiance.	QUORUM PRESENT
2. PUBLIC COMMENTS	Diahna DelaVara introduced herself and shared her support for YES Charter Academy. Yvette Rodriquez introduced herself and shared her support for YES Charter Academy. Lance Haliday introduced himself and shared his support for YES Charter Academy. Deborah Hoerner introduced herself and shared her support for YES Charter Academy.	
3. APPROVAL OF AGENDA	President Bishop directed Board members to the January 14, 2026, Agenda for their review and approval. Upon a motion by Trustee Nicoletti, duly seconded by Trustee Rosser, the Board unanimously approved the January 14, 2026 Agenda as presented.	MOTION: To approve the January 14, 2026 Agenda as presented MOTION: John Nicoletti SECOND: Katharine Rosser ROLL CALL VOTE: Katharine Rosser – Aye John Nicoletti - Aye

		<p>Marjorie Renicker – Aye Desiree Hastey - Aye Tracy Bishop - Aye MOTION APPROVED (5/0)</p>
<p>4. CONSENT AGENDA</p>	<p>President Bishop directed board members to the January 14, 2026 Consent Agenda for their review and approval.</p> <p>Upon a motion by Trustee Renicker, duly seconded by Trustee Rosser, the Board unanimously approved the January 14, 2026 Consent Agenda as presented.</p>	<p>MOTION: To approve the January 14, 2026 Consent Agenda as presented MOTION: Marjorie Renicker SECOND: Katharine Rosser ROLL CALL VOTE: Katharine Rosser – Aye John Nicoletti - Aye Marjorie Renicker – Aye Desiree Hastey - Aye Tracy Bishop - Aye MOTION APPROVED (5/0)</p>
<p>5. CHARTER SCHOOLS</p>	<p>5.1 Yuba Environmental Science (YES) Charter Academy Renewal</p> <p>Executive Director of Educational Services Jessica Geierman let a review of the YES Charter Academy Renewal and YCOE Staff Report. She responded to questions from the Board regarding credentialing concerns.</p> <p>YES Charter Academy Principal shared information regarding the charter renewal. She addressed board concerns and questions. She presented a Response Letter dated January 13, 2026 and a Letter of Support dated October 28, 2025, from Yuba County Board of Supervisor Gary Bradford. Both documents were made available for public inspection.</p> <p>Upon a motion by Trustee Nicoletti, duly seconded by Trustee Renicker, the Board</p>	<p>MOTION: To approve the YES Charter request for renewal for a five-year term from July 1, 2026, through June 30, 2031 MOTION: John Nicoletti SECOND: Marjorie Renicker ROLL CALL VOTE: Katharine Rosser – Aye John Nicoletti - Aye Marjorie Renicker – Aye Desiree Hastey - Aye</p>

	<p>unanimously approved the YES Charter request for renewal for a five-year term from July 1, 2026, through June 30, 2031.</p>	<p>Tracy Bishop - Aye MOTION APPROVED (5/0)</p>
<p>6. CLOSED SESSION</p>	<p>6.1 Confidential Student Matter Action Under Consideration: Expulsion Appeal EXP1-26</p> <p>President Bishop cleared the meeting room and called a closed session to order at 5:02 p.m.</p> <p>The board held a closed session hearing on Expulsion Appeal EXP1-26 and deliberated in closed session.</p> <p>Upon a motion by Trustee Nicoletti, duly seconded by Trustee Renicker, the board denied Expulsion Appeal EXP1-26 by majority vote.</p> <p>President Bishop closed the closed session hearing at 7:26 p.m.</p> <p>6.2 Report of Closed Session Action Confidential Student Matter Action Under Consideration: Expulsion Appeal EXP1-26</p> <p>President Bishop returned to open session and called the regular meeting back to order at 7:28 p.m.</p> <p>President Bishop reported that the board denied Expulsion Appeal EXP1-26 by majority vote (4/1) during closed session.</p>	<p>CLOSED SESSION CALLED TO ORDER: 5:02 p.m.</p> <p>MOTION: To deny expulsion appeal EXP1-26 MOTION: John Nicoletti SECOND: Marjorie Renicker ROLL CALL VOTE: Katharine Rosser – Aye John Nicoletti - Aye Marjorie Renicker – Aye Desiree Hastey - No Tracy Bishop - Aye MOTION APPROVED (4/1)</p> <p>CLOSED SESSION ADJOURNED: 7:26 p.m.</p> <p>CALLED TO ORDER: 7:28 p.m.</p>
<p>7. SUPERINTENDENT’S OFFICE</p>	<p>7.1 Approval of Board Bylaw 9250 Remuneration, Reimbursement and Other Benefits</p> <p>Halee Pomeroy presented Board Bylaw 9250 Remuneration, Reimbursement and Other</p>	

	<p>Benefits to the board. She noted the revision contained therein and requested board adoption.</p> <p>Upon a motion by Trustee Hastey, duly seconded by Trustee Renicker, the Board unanimously adopted Board Bylaw 9250 Remuneration, Reimbursement and Other Benefits as presented.</p> <p style="text-align: center;">7.2 Joint Proclamation – School Board Recognition Month</p> <p>Superintendent Rob Gregor presented a Joint Proclamation in recognition of School Board Recognition Month. He declared his appreciation to the members of the board of education and proclaim the month of January 2026 as School Board Recognition Month in Yuba County. He urged all community members to join him in recognizing the dedication and hard work of local school board members and in working with them to create an education system that meets the needs of our children.</p> <p style="text-align: center;">7.3 Quarterly Report on Williams Uniform Complaints</p> <p>Superintendent Gregor presented the 2nd Quarter Report on Williams Uniform Complaints for October 1, 2025 – December 31, 2025. There were no complaints filed.</p> <p style="text-align: center;">7.4 This Item Provides an Opportunity for the Superintendent/Directors/Board Members to Share Various Items of Interest</p> <p>Superintendent Gregor opted not to share a report this month.</p> <p>There were no other comments.</p>	<p>MOTION: To adopt Board Bylaw 9250 Remuneration, Reimbursement and Other Benefits as presented MOTION: Desiree Hastey SECOND: Marjorie Renicker ROLL CALL VOTE: Katharine Rosser – Aye John Nicoletti - Aye Marjorie Renicker – Aye Desiree Hastey - Aye Tracy Bishop - Aye MOTION APPROVED (5/0)</p>
--	---	---

<p>8. EDUCATIONAL SERVICES</p>	<p>8.1 School Accountability Report Cards</p> <p>School Accountability Report Cards are compiled per state requirements for Yuba County Career Preparatory Charter School, Special Education, and Alternative Education Programs operated by the Yuba County Office of Education.</p> <p>There were no questions from the board.</p> <p>8.2 Educational Services Program Update</p> <p>Deputy Superintendent Joe Lodigiani shared the following items of interest:</p> <ul style="list-style-type: none"> • Hall to Home Team – Currently Supporting Students • College and Career Access Pathways – College Credits Offered, Two Students Enrolled 	
<p>9. HUMAN RESOURCES</p>	<p>9.1 Salary Update for Classified Employees</p> <p>Human Resources Coordinator/Credentials Analyst Jennifer Allread presented the updated salary information for classified employees. There were no questions.</p>	
<p>10. ADVANCED PLANNING</p>	<p>10.1 Next Regular Board Meeting February 4, 2026 – 4:30 p.m. Location: Yuba County Office of Education Business Center, Beckwourth Room, 1114 Yuba Street, Marysville, CA 95901</p>	
<p>11. ADJOURNMENT</p>	<p>There being no further business for discussion, the meeting was adjourned.</p> <p>Upon a motion by Trustee Hastey, duly seconded by Trustee Renicker, the Board unanimously adjourned the January 14, 2026 Yuba County Board of Education meeting at 7:38 p.m.</p>	<p>MOTION: To adjourn at 7:38 p.m. MOTION: Desiree Hastey SECOND: Marjorie Renicker ROLL CALL VOTE: Katharine Rosser – Aye John Nicoletti - Aye</p>

		Marjorie Renicker – Aye Desiree Hastey - Aye Tracy Bishop - Aye MOTION APPROVED (5/0)
--	--	---

Respectfully submitted,

Rob Gregor

Rob Gregor
Yuba County Superintendent of Schools

Recorded by:
Halee Pomeroy



Yuba County Office of Education
Rob Gregor - Yuba County Superintendent of Schools

Yuba County Office of Education

Comprehensive School Safety Plan 2025-2026

Yuba County Board of Education

Katharine Rosser, Area 1

John Nicoletti, Area 2

Marjorie Renicker, Area 3

Desiree Hasteley, Area 4

Tracy Bishop, Area 5



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

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

Table of Contents

MISSION AND VISION STATEMENT	3
EMERGENCY RESPONSE PLAN	4
PREVENTION AND INTERVENTION STRATEGIES	9
SAFE SCHOOL CLIMATE STRATEGIES	10
SCHOOL SITE PERSONNEL DUTIES AND RESPONSIBILITIES	11
EVACUATION PLANS	12
HARD LOCKDOWN (CODE RED) PROCEDURE	13
SOFT LOCKDOWN (CODE RED) PROCEDURE	14
SHELTER IN PLACE (CODE RED) PROCEDURES	15
RESPONSE PROTOCOLS	
BIOLOGICAL/CHEMICAL THREAT EMERGENCY	16
DROP, COVER & HOLD AND PROCEDURES	17
BOMB THREAT	18
AIRCRAFT ACCIDENT/FLOOD	19
FIRE/EXPLOSION	20
AIR POLLUTION	21
COUNTY SAFETY TEAM RESPONSIBILITIES	22
EMERGENCY NOTIFICATION ORG CHART	23
THREAT ASSESSMENT & STUDENT WELLNESS PLAN	24
THREAT ASSESSMENT WORKSHEET	28
REMOVAL OF STUDENT FROM SCHOOL	29
SUSPENSION	30
EXPULSION	31
CHILD ABUSE REPORTING PROCEDURES	33
DISCRIMINATION AND HARASSMENT POLICIES	34
STUDENTS WITH DISABILITIES	36
OPIOID & FENTANYL OVERDOSE PREVENTION	38
SMARTPHONE USE DURING EMERGENCIES	38
STUDENT DRESS CODE	38
INSTRUCTIONAL CONTINUITY PLAN	39
SAFE ACT NOTIFICATION PROCEDURES	41



Yuba County Office of Education

Better Together

Rob Gregor
Yuba County Superintendent
of Schools

Our Motto:

Better Together

Our Vision:

Leading our students and community to a better future.

Our Mission:

Bridging the gap between education and career opportunities, fostering collaboration between schools, businesses and community to empower individuals with skills and resources needed for a better future.

Our Core Values:

- Student & Family Focused
- Service Oriented
- Value YCOE staff as family
- Cultivate Leadership
- Fiscal Sustainability

Our Cultural Norms:

- Professionalism
- Respect
- Integrity
- Develop Relationships
- Excellence



Better Together

We are Better Together through collaboration & removing silos.



Staff Retention, Appreciation & High Morale



Community & District Support & Programs



Branding & Promotion



Processes, Systems, & Communication

The Yuba County Office of Education staff will follow the Emergency Response Plan which includes the emergency planning prevention/mitigation, preparedness, response and recovery for YCOE school sites.

EMERGENCY RESPONSE PLAN

ROB GREGOR
YUBA COUNTY SUPERINTENDENT OF SCHOOLS

Emergency Planning for YCOE School Sites

Best practices for preparing for and responding to critical incidents



The Standard Response Protocol (SRP), a system of four key actions: Lockout, Lockdown, Evacuate and Shelter. Weather events, fire, accidents, intruders and other threats to student, staff and visitor safety are scenarios that should all be planned for and drilled by the school community. In the event of an emergency, the action and corresponding directive is called. The SRP's four actions are as follows:



LOCKOUT!

GET INSIDE. LOCK OUTSIDE DOORS.

The **LOCKOUT!** protocol is implemented when there is a potential threat or hazard outside of the school buildings or grounds. In Catapult, this is considered a SOFT LOCKDOWN. It requires increased situational awareness, but allows the educational process to continue with little classroom interruption.

Examples: Suspicious person; criminal/dangerous activity in neighborhood surrounding campus; Animal on campus.



LOCKDOWN!

LOCKS, LIGHTS, OUT OF SIGHT.

The **LOCKDOWN!** protocol is implemented when there is an active or immediate threat in the schools building(s) or on school grounds. In Catapult, this is considered a HARD LOCKDOWN. This protocol requires locking classroom doors, turning off lights, remaining silent and out of sight.

Examples: Life safety threat on or near campus like a hostile person, gunfire or direct threat.



EVACUATE!

TO A LOCATION

The **EVACUATE!** protocol is called to move students and staff from one location to another.

Examples: Fire or Bomb threat. When conditions outside buildings or off campus are safer than inside or on campus.



SHELTER!

TO A LOCATION

The **SHELTER!** protocol is called when the need for personal safety is necessary.

Examples: Earthquake, flood, or hazmat

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. Catapult EMS will serve as the platform for communicating with staff during a crisis. Designated personnel will use multiple communication channels (phone, email, text, social media, Parent Square, and Nextel radios). YCOE will establish a designated spokesperson to provide accurate and timely information. The Comprehensive School Safety Plan outlines procedures for responding to various crisis situations, including active shooter events, natural disasters, and health emergencies.

- Crisis response team roles and responsibilities.
- Communication protocols for emergencies.
- Evacuation procedures and alternate site plans.

LEVELS OF EMERGENCIES:

Level One Emergencies

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

Level Two Emergencies

- A moderate to severe emergency, somewhat beyond the Yuba County Office of Education personnel's 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 the Yuba County Office of Education Board of Trustees by March 1st of each year.

HAZARD ASSESSMENT:

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

STAFF TRAINING:

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

EMERGENCY DRILLS:

Under state law:

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

EVACUATION ROUTES:

The Site Administrator or Designee is responsible for establishing and maintaining a safe evacuation route from all facility buildings. Evacuation routes will be reviewed annually, 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 annually of the procedures set out in the Emergency Response Plan. The Student Release Policy will be reviewed annually. Parents will be required to complete the Emergency Card, which authorizes the Yuba County Office of Education to release their students to other adults in the event of an emergency or disaster.

STUDENT RELEASE/EMERGENCY FILE:

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

If evacuation of students is necessary, an emergency file containing pertinent information for each student will be maintained and available in the classroom (on host campuses) or the school office (at 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, and 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 county's off-site "Parent Square" notification system. Designated personnel will communicate using Nextel radios, email, text messages, social media, and Parent Square.

KEY EMERGENCY CONTACT:

After contacting 911, it is imperative that, during an emergency, the Principal or Designee contact the Superintendent and the 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 handle emergencies, respond effectively, protect facility occupants, 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 crisis and emergency management at the field response level. 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 management functions: Command, Operations, Planning/Intelligence, Logistics, and Finance/Administration. At all levels except field response, the term "Management" is used instead of command, and the titles of the other functions remain the same.

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, bullhorns, whistles, or runners will be utilized within the facility or school grounds.

GENERAL EMERGENCY PROCEDURES:

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

SCHOOL CRIME STATUS AND REPORTING:

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

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

SECOND STEP

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

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

Parent Project (12-18 years old), Loving Solutions (6-11 Years old), and Positive Discipline (0-5 years old) parenting classes: Parenting classes are offered regularly and are open to all parents in Yuba County. Parents, school staff, Yuba County Child Protective Services, and Yuba County Courts can refer.

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 the Marysville Police Department (MPD) and Yuba County Sheriff's Office (YCSO) to address concerns and work on strategies to decrease student discipline. The goal of the partnership with YCSO and MPD is to develop relationships with families, counsel students, and enforce the rules of the school and the laws of the community.

Yuba County Probation: The P.A.S.S. Program through Yuba County Probation's primary goal has been to counteract factors interfering with student learning 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 ongoing 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 intervention.
5. Positive behavior tickets are handed out to award positive behavior by the student on a daily basis.
6. All students and families will be provided with a handbook to promote PBIS.

Student Related Activities:

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

Parent and Family-Related Activities:

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

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

Goals and Objectives: School-Related Activities:

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

Student Related Activities:

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

Curriculum and Instruction Continuity:

1. Identification of essential standards and learning objectives.
2. Flexible instructional strategies to accommodate different learning environments.
3. Access to digital curriculum resources and textbooks.
4. Professional development for teachers on remote and blended learning.

Remote Learning Plan: A detailed plan for transitioning to remote learning, including:

- Online learning platforms and tools.
- Student and teacher access to technology.
- Curriculum and instructional materials.
- Technical support for students and staff.
- Assessment and grading procedures.
- Special education and English Language Learner (ELL) accommodations.

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 respond immediately to school sites. Therefore, school staff must be prepared to ensure students' care and safety during the first several hours after a major disaster, without outside assistance. Determining who does what, where, and how before such a disaster occurs is critical.

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 the 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 know 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 a disaster and drill procedures; encourages staff to work in teams through a buddy system.
5. Establishes a communications system consisting of the following elements:
 - a. System of specific disaster warning signals that are well known to staff and students and include both bell and voice signals.
 - b. Alternate system for written communication with staff in the event voice-to-voice communication is not available.
 - c. Designate and enforce exclusive use of a telephone line and number to be used only by the Site Administrator/Emergency Response Administrator (or authorized person) and the Superintendent.
 - d. A communication center in a location accessible to parents, interested community members, and media to handle inquiries, rumor control, and information in an orderly fashion.
6. Establishes a student release system to facilitate an organized method to release individual students to authorized adults only.
7. Assigns the following duties to school staff:
 - a. Patrol entrances to direct emergency personnel, parents, Yuba County Office of Education staff, and media to appropriate areas and prohibit unauthorized persons from entering campus or facility.
 - b. Monitor/supervise halls and corridors to maintain a safe and secure environment.
 - c. Conduct search-and-rescue operations to systematically search every room in order to locate trapped/injured persons and recover critical supplies and equipment.
 - d. Establish/coordinate a Communication Center.
 - e. Administer first aid.
 - f. Work with emergency medical triage teams to identify injured students and staff and to record ambulance destinations.
 - g. Supervise Student Release Procedures.
 - h. Check building utility systems and appliances for damage.
8. Schedule regular emergency drills and review the emergency plan with staff, students, and parents to schedule regular site inspections for safety hazards.
9. Plan 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.

Technology and Infrastructure:

- Reliable internet access for students and staff.
- Adequate technology devices and software.
- Technical support services.
- Data security and privacy protocols.

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/Superintendent/Emergency Response Administrator or Designee, all students and staff are relocated to a designated off-campus location during the 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 IT 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 (Always ready to be taken to the 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 with the Safe School Leadership Team)

Aeries, Parent Square, CatapultEMS, and Escape serve as a centralized location for contact information for all staff, students, and parents.

HARD LOCKDOWN (CODE RED) PROCEDURE

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

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

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

- If outside, move students to classrooms or designated safe interior buildings OR off campus at a designated location.
- Close all windows, lock doors, and turn off lights.
- Turn off television, computer, Smartboard, and anything else that illuminates the room.
- Do not evacuate if you hear a fire alarm (unless you detect a fire).
- Instruct students to turn off cell phones and pagers and not use the telephone, intercom system, or email. Teachers and staff can use it as necessary.
- Students are to move away from doors and windows to hide from possible intruders.
- Barricade doors with bookshelves, and any other furniture to make it more difficult for the intruder to enter the room.
- Do not release or admit students for any reason unless authorized by on-site emergency personnel or school administrators.
- When able to report any missing or extra students using Catapult EMS.
- When the classroom is secure and students have been accounted for, place the appropriate card in the window. (See Below)
- 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.

After Emergency:

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

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

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

Green - Indicates "Shelter in Place" and that at least one person in the classroom has a minor injury.

Black - Indicates "Shelter in Place" and that at least one person in the classroom 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.

SOFT LOCKDOWN (CODE RED) PROCEDURE

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

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

- All-call over intercom or two-way radios, "This is a SOFT LOCKDOWN! Teachers, please lock classroom doors!" A safety team member will activate Catapult EMS to alert staff, law enforcement, and county office staff through their smartphone or tablet.
- **CALL 911**
- The Site Administrator will maintain phone communication with the Superintendent's office.
- Secure building entrances, ensuring that no unauthorized individuals leave or enter the school.
- If the emergency is away from campus, the Site Administrator or designee may modify the Hard Lockdown to Soft Lockdown and allow teachers and staff to continue their regular school activities within the building.
- Prohibit outdoor activities.
- Be prepared to evacuate to a safe location.
- 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:

- If outside, move students to classrooms or designated safe interior buildings OR off campus at a designated location.
- Close all windows, lock doors, and turn off lights.
- Turn off television, computer, Smartboard, and anything else that illuminates the room.
- Do not evacuate if you hear a fire alarm (unless you detect a fire).
- Instruct students to turn off cell phones and pagers and not use the telephone, intercom system, or email. Teachers and staff can use it as necessary.
- Students can remain at their desks and do work quietly.
- Teachers will use Catapult EMS for further instructions and communication with the School Safety Team.
- Do not release or admit students for any reason unless authorized by on-site emergency personnel or school administrators.
- Use Catapult EMS to account for students in your classroom.

After Emergency:

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

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

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

Green - Indicates "Shelter in Place" and that at least one person in the classroom has a minor injury.

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

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

White- Indicates the classroom has been evacuated.

SHELTER IN PLACE PROCEDURES:

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

Upon notification, the Site Administrator or Designee will:

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

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

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

After Emergency:

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

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

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

Green - Indicates "Shelter in Place" and that at least one person in the classroom has a minor injury.

Black - Indicates "Shelter in Place" and that at least one person in the classroom 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.

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

Site Administrator or Designee will:

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

Teachers will:

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

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

After Emergency:

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

DROP, COVER & HOLD AND PROCEDURES

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

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

If you are in a classroom:

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

If you are in a hallway or corridor and no cover is available:

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

If you are outside:

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

After Emergency:

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

BOMB THREAT

If a threat is received by telephone:

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

If a written threat is received:

- Notify Superintendent's Office.
- Copy the contents of the threat on another sheet of paper.
- Do not handle the original message. Preserve identifying marks or fingerprints.
- Follow instructions given by the principal or designee.

Site Administrator or Designee will:

1. Activate the Site Incident Command Post which will:
 - Contact the fire and police departments.
 - 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:
 - Conduct a search using police and fire departments, bomb squad, and other support units.
 - Evacuate students during the search.
 - 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 Superintendent, the Principal or Designee will deactivate Shelter in Place or Evacuation by announcing "ALL CLEAR." Teachers will not release students until they hear "ALL CLEAR."
2. Resolve CODE RED in CATAPULT EMS.
3. Make sure the message has been sent out to parents using School Messenger.

If student release is necessary, follow the release plan.

AIRCRAFT ACCIDENT

If you were witness to an airplane accident:

1. If able, call 9-1-1.
2. Notify the Superintendent's Office.
3. Move students to the nearest safe area.

When an accident occurs, the Site Administrator or Designee will immediately:

1. Activate the Site Incident Command Post, which will:
 - Call 9-1-1.
 - Contact the Superintendent's Office.
 - 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 the inside of the classroom is unsafe, evaluate students using the safest route to the assembly area.
4. Be ready to report any missing, extra, or injured students.
5. When able, check your "buddy."
6. When able to initiate extra duties as assigned.

After Emergency:

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

FLOOD

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

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

Teachers will:

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

After Emergency:

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

FIRE/EXPLOSION

If a fire or explosion occurs:

1. Drop, Cover, and Hold.
2. If able, call 9-1-1
3. Notify Superintendent's Office.
4. If able, evacuate students to the nearest safe location.

The Site Administrator or Designee will:

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

Teachers will:

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

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

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

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

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

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

White- Indicates the classroom has been evacuated.

After Emergency:

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

AIR POLLUTION

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

AQI Basics for Ozone and Particle Pollution

Daily AQI Color	Levels of Concern	Values of Index	Description of Air Quality
Green	Good	0 to 50	Air quality is satisfactory, and air pollution poses little or no risk.
Yellow	Moderate	51 to 100	Air quality is acceptable. However, there may be a risk for some people, particularly those who are unusually sensitive to air pollution.
Orange	Unhealthy for Sensitive Groups	101 to 150	Members of sensitive groups may experience health effects. The general public is less likely to be affected.
Red	Unhealthy	151 to 200	Some members of the general public may experience health effects; members of sensitive groups may experience more serious health effects.
Purple	Very Unhealthy	201 to 300	Health alert: The risk of health effects is increased for everyone.
Maroon	Hazardous	301 and higher	Health warning of emergency conditions: everyone is more likely to be affected.

Before unhealthy air quality, the Site Administrator or Designee will:

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

When notified of an air pollution episode, the Site Administrator or Designee will:

1. Inform staff and notify those individuals on 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 that 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

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.

COUNTY ADMIN/ SUPPORT STAFF RESPONSIBILITIES:

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

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

RESPONSIBILITY	STAFF
CATAPULT EMS / EMAIL	PRINCIPAL
RADIO CONTACT/ CLEAR AREAS	PRINCIPAL
FRONT OFFICE	SECRETARY
CLASSROOMS	TEACHERS
OTHER	CUSTODIAN

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

COUNTY OFFICE SAFETY TEAM RESPONSIBILITIES:

Rob Gregor, Joe Lodigiani, Jessica Geierman, Kristen Nottle-Powell, Mary Pa Hang, Aaron Thornsberry, Halee Pomeroy, and Amy Nore

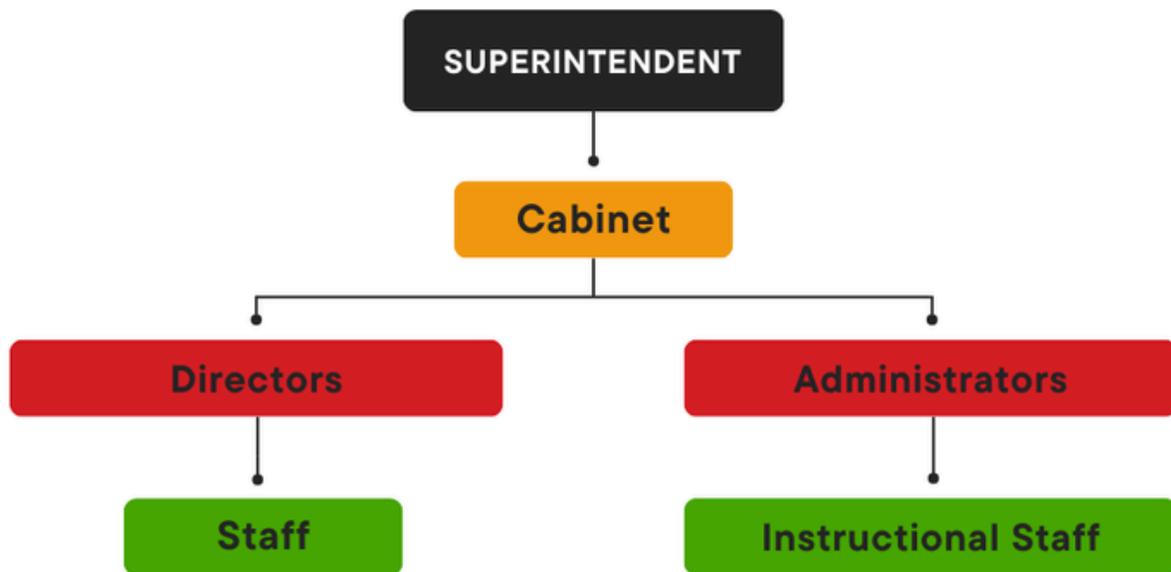
The COUNTY SAFETY TEAM will meet immediately in the Superintendent's office to help with the following:

1. Alert all surrounding county program administrators and district schools about the incident.
2. Superintendent or designee compose and/or approve ALL messages to media, board members, staff, and all students affected.
3. Coordinate transportation routes if needed and/or provide transportation for evacuation if needed. All parents will be alerted to 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 the situation and status.
7. The Superintendent will assign any other tasks to the County Office Safety Team.
8. County Office Safety Team members will help the school site with the release of students (if needed) when it is safe to do so.

KEY PHONE NUMBERS

Police, Fire, CHP, Ambulance	911	PG & E	1 (877) 660-6789
Yuba County Sheriff's Dept.	(530) 749-7777	American Red Cross	(530) 673-1460
Marysville Police (MPD)	(530) 749-3900	Poison Control	1-800-222-1222
Adventist Health Rideout	(530) 749-4300	Victim Witness	(530) 741-6275
Yuba County OES	(530) 749-7520		

PHONE TREE *YCOE Organization Chart*



THREAT ASSESSMENT & STUDENT WELLNESS PLAN

Education Code 48900.7 - Terroristic Threats

(a) In addition to the reasons specified in Sections 48900, 48900.2, and 48900.3 and 48900.4, a pupil may be suspended from school or recommended for expulsion if the superintendent's designee or the principal of the school in which the pupil is enrolled determines that the pupil has made terrorist threats against school officials or school property, or both.

(b) For this section, "terroristic threat" shall include any statement, whether written or oral, by a person who willingly threatens to commit a crime that will result in death, great bodily injury to another person, or property damage in excess of one thousand dollars with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out, which, on its face and under the circumstances in which it is made, is so unequivocal, unconditional, immediate, and specific as to convey to the person threatened, a gravity of purpose and an immediate prospect of execution of the threat, and thereby causes that person reasonably to be in sustained fear for his or her safety or his or her immediate family's safety, or the protection of Yuba County Office of Education property, or the personal property of the person threatened or his or her immediate family.

California Welfare and Institutions Code 5150

When any person, as a result of a mental disorder, is a danger to others, or himself/herself, or gravely disabled, a peace officer, member of the attending staff, as defined by regulation, of an evaluation facility designated by the county, designated members of a mobile crisis team provided by Section 5651.7, or other professional person designated by the county may, upon probable cause, take, or cause to be taken the person into custody and place him or her in custody at the 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 brought to the attention of the officer, member of the attending staff, or professional person, and stating that the officer, member of the attending staff, or professional person has probable cause to believe that the person is, because of a mental disorder, a danger to others, or himself or herself, or gravely disabled. If the probable cause is based on the statement of a person other than the officer, member of the attending staff, or professional person, such person shall be liable in a civil action for intentionally giving a statement that he/she knows to be false.

SITE THREAT ASSESSMENT TEAM

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

SITE THREAT ASSESSMENT TEAM:

- Site Administrator
- School Resource Office/Probation Officer
- School Psychologist
- Nurse

THREAT ASSESSMENT PROCEDURE

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

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

Threat Assessment Levels

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

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

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

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

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

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

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

THREAT ASSESSMENT PROTOCOL

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

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

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

- Less than 20% of school shooters communicated a direct, 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 an analysis of behaviorally relevant facts, not traits or profiles.
- An investigative, skeptical, inquisitive mindset is critical to successful threat assessment
- There should be thoughtful probing, healthy skepticism, and attention to key points about pre-attack behaviors, striving to be both accurate and fair. There should be credible verification of all essential facts and corroborations of an attacker's interests, statements, and actions.
- There should be liberal use of "common sense" throughout.

STEP ONE: REFERRAL

- Referral to Administrator and STAT if needed.

STEP TWO: THREAT ASSESSMENT

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

STEP THREE: 4-PRONGED ASSESSMENT

1. **Personal behavior:** Based on information from faculty members and family members who knew the person before the threat was made: Immaturity, leakage (revealing clues), low frustration tolerance, poor coping skills, injustice collector, depressive/suicidal, paranoia, narcissism, alienation, dehumanize others, lack of empathy, externalizes blame, hit lists, doped/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 a hate or fringe group, distrusts the school?
4. **Social Dynamics:** Unrestricted access to themes and images of extreme violence is 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 responses 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 referral for services to Law Enforcement or Mental Health.

LEVEL 3: HIGH

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

RESPONSE: Suspension, Recommendation for Expulsion, Criminal Prosecution.

TERMS AND FACTORS

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

INDIRECT: It tends to be vague, unclear, and ambiguous. The plan, the intended victim, the motivation, and other aspects of the threat are masked, or equivocal: "If I wanted to, I could kill everyone at this school!" and suggests that a violent fact 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," or 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, the identity of the victim, and concrete information and plans.

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

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

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

Target of Threat Interview - Is it likely to be acted on? Yes No

Step 4: EVALUATION

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

REMOVAL OF STUDENT FROM SCHOOL

During School Hours

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

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

Student's Name _____ DOB _____ Grade _____

Parent / Guardian _____ Address _____ Phone _____

Name of Peace Officer _____ Agency _____ Badge # _____

Basis for Action (Check One)

Section 836-Penal Code (Arrest without warrant)

Warrant for arrest

Section 5150-Welfare and Institutions Code-Danger to self/other, gravely disturbed

Section 305-Welfare and Institutions Code-Student taken into protective custody (CPS)

Section 625-Welfare and Institutions Code-Without warrant (minor is suspected of a crime)

With the express permission of the parent

In case of emergency, when the parent can't be reached (Ambulance)

Parent notified by _____ the removal and the place where the student is taken.

Except in child abuse investigations. Date: _____ Time: _____

Signature of Principal/ Designee: _____

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

SUSPENSION

Suspension is the temporary removal of a pupil from regular classroom instruction. 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'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.

Name of Class & Period	Date / Time of Suspension
-----------------------------------	----------------------------------

Reason: _____

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:

Location	Date	Time
-----------------	-------------	-------------

NOTE: Parent / Teacher conference must be requested for all suspensions by teachers. (Education Code Section 48910) If another time is more convenient, please call the undersigned teacher to arrange a meeting at your earliest convenience.

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 the school in Yuba County, as ordered by the Superintendent. Pupils can be expelled for the same 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 arm's reach. Contraband: 48915 (c)(3) unlawfully selling a controlled substance.
- Sexual Assault/Battery: 48915 (c)(4) Committing or attempting to commit sexual assault.
- Explosive: 4891,5(c)(5) Possession of an explosive.

LEVEL THREE DISCIPLINE- Quasi-Mandatory Expulsion

The principal of the school or the superintendent of schools shall recommend the expulsion or suspension of a pupil for any of the following acts committed at school or at a school activity, unless the principal or Superintendent finds that the expulsion/suspended expulsion is inappropriate due to the particular circumstances. 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 or for 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:** 4891,5(a)(4) Robbery or extortion.
- **Assault or Battery:** 4891S(a),(5) Assault or battery upon any school employee.

LEVEL TWO DISCIPLINE - Mandatory Suspension

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

The principal may recommend suspension of a pupil for any of the following acts committed during a school or 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 are not feasible, or
2. Due to the nature of the violation, the presence of the pupil causes a continuing danger to the physical safety of other students:

- **Physical injury to Another:** 48900 (a)(1) caused, attempted to cause, or threatened to cause physical injury to another person.
- **Force or Violence Upon Another:** 48900 (a)(2) Willfully used force or violence upon the person of another, except in self-defense. Dangerous Object: 48900 (b) Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object.
- **Controlled Substance:** 48900 (c) Unlawfully possessed, used, sold, or otherwise furnished or been under the influence of any controlled substance, alcoholic beverage, or an intoxicant of any kind.
- **Drugs, Alcohol:** 48900 (d) Unlawfully offered, arranged, or negotiated to sell any controlled substance, 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 simulating physical properties of an existing firearm as to lead a reasonable person to conclude that it replicates a firearm. Sexual Assault: 48900,(n) Committed or attempted to commit a sexual assault.

- **School Discipline Witness:** 48900 (0) Harassed, threatened or intimidated pupil who is a complaining witness or a witness in a school disciplinary proceeding for either preventing that pupil from being a witness or retaliating against that pupil for being a witness or both.
- **Soma (prescription drug):** 48900 (p) unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug, Soma.
- **Aids or Abets Physical Violence:** 48900 (t) A pupil who aids or abets the infliction or attempted infliction of physical injury to another person, (but per Education Code, expulsion may not be imposed unless the student is adjudged guilty in juvenile court).
- **Sexual Harassment:** 48900.2 Harassment must be considered by a reasonable person of the same gender as the victim to be sufficiently severe or pervasive to have a negative impact upon the individual's academic performance or to create an intimidating, hostile, or offensive educational environment.
- **Hate Violence:** 48900.3 Pupil has caused, attempted to cause, threatened to cause, or participated in an act of hate violence as described in Section 233.
- **Harassment:** 48900.4 Intentionally engaged in harassment, threats, or intimidation, directed against school district personnel or pupils.
- **Community Service on School Grounds:** 48900.6 The principal or designee may require a pupil to perform community service on school grounds.
- **Terrorist threats:** 48900.7 Any statement, whether written or oral, by a person who willfully threatens to commit a crime which will result in death, great bodily injury to another person, or property damage in excess of one thousand dollars, with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out.

LEVEL ONE DISCIPLINE - Permissive Suspension

Under these circumstances, the policy permits discipline short of suspension for a minor's first offense.

The principal may recommend suspension of a pupil for any of the following acts committed at school or during 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 are 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, e-cigarettes, vaping, and chew packets.
- **Obscene Act of Habitual Profanity:** 48900 (0) 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(q) Engaged in an act of bullying, including, but not limited to, bullying committed by means of an electronic act directed specifically towards 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 it is objectively reasonable for a person to entertain a suspicion, based upon facts that could cause a reasonable person in a like position, considering, when appropriate, his/her training and experience, to suspect child abuse or neglect. physical, sexual, or emotional abuse.

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

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

Child abuse or neglect includes the following:

1. A physical injury inflicted by other than accidental means on a child by another person.
2. Sexual abuse of a child as defined in Penal Code 11165.1
3. Neglect as defined in Penal Code 11165.2
4. Willful harming or injuring of a child or endangering 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 force 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 properly, protect the health and safety of students, or maintain proper and appropriate conditions conducive to learning.
4. An injury caused by a school employee's use of force that is reasonable and necessary to quell a disturbance threatening physical injury to persons or property damage, to protect himself/herself, or to obtain weapons or other dangerous objects within the control of the student.
5. Physical pain or discomfort caused by athletic competition, or other such recreational activity voluntarily engaged in by the student.

Initial Telephone Report

In cases of suspected child abuse or neglect, the principal or designee is notified immediately. As soon as practicably possible, a report is made 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 of contact, and any instructions or advice received. The CPS phone number 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 YCOE Human Resources
Attn: Mary Hang**

DISCRIMINATION AND HARASSMENT POLICIES

Discrimination Policy

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

The Superintendent prohibits intimidation or harassment of any student by any employee, student, or other person in the Yuba County Office of Education programs. Staff shall be alert and immediately responsive to student conduct that may interfere with another student's ability to participate in or benefit from school services, activities, or privileges. Students who harass other students shall be subject to appropriate discipline, up to and including counseling, suspension, and/or expulsion. An employee who 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 it to a school employee or the principal, whether or not the victim files a complaint.

Student Sexual Harassment Policy

The Superintendent prohibits sexual harassment of students by other students, employees, or other persons, at school or school-sponsored or school-related activities. The Superintendent also prohibits retaliatory behavior or action against persons who complain, testify, assist, or otherwise participate in the complaint process established under this policy and the administrative regulation. The Superintendent expects students or staff to immediately report incidents of sexual harassment to the student's teacher, the Principal, the Vice-Principal, the Emergency Response Administrator, or the Designee. Any student who engages in 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 on the victim's academic performance or to create an intimidating, hostile, or offensive educational environment.

INSTRUCTION / INFORMATION

The Superintendent or designee shall provide all program students with 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 when the victim 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 an incident of sexual harassment involving a student shall report it to the Site Administrator or designee, whether or not the victim files a complaint. In any case of sexual harassment involving the Site Administrator or any other Yuba County Office of Education employee to whom the complaint would ordinarily be made, the employee who receives the student's report or who observes the incident shall report directly to the Executive Director of Human Resources or the Superintendent or designee.

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

DISCIPLINARY MEASURES

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

RECORD KEEPING

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

PROHIBITED SEXUAL HARASSMENT CONDUCT

Prohibited sexual harassment includes, but is not limited to, unwelcome sexual advances, unwanted requests for sexual favors, or other unwanted verbal or visual conduct, 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 negatively impacting the student's academic performance or of creating an intimidating, hostile, or offensive educational environment.
4. Submission to or rejection of the conduct by the student is used as the basis for any decision affecting the student regarding benefits and services, honors, programs, or activities available at or through any Yuba County Office of Education program or activity.

Types of conduct that are prohibited, and which may constitute sexual harassment, include, but are not limited to:

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

STUDENTS WITH DISABILITIES

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

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

Individuals with a disability or an access and functional need (AFN). Individuals with varying physical, emotional, or developmental capabilities may be limited, to varying degrees, in their ability to fight an active shooter.

When Law Enforcement Arrives

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

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

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

To avoid causing additional fear, stress, or emotional strain, it is critical for individuals with a disability or AFN and their support buddy system partner(s) to be aware of how law enforcement will respond to an active shooter incident. Ensuring everyone understands this is a collaborative process between workplace management, individuals with disabilities, and law enforcement.

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

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

Workplace Management

In training, management needs to explain to staff how law enforcement will respond to an active shooter incident. As part of the explanation, management should include that during a response:

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

LAW ENFORCEMENT/FIRST RESPONDERS

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

INDIVIDUALS WITH A DISABILITY OR AN ACCESS AND FUNCTIONAL NEED (AFN)

Individuals with a disability or an AFN need to understand the importance of:

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

Individuals need to know that once they reach a safe location, they will be held in a designated area by law enforcement until the situation is under control and all witnesses have been identified and interviewed. As such, no one should leave until law enforcement authorities have instructed them to do so. Law enforcement and workplace management should also work together to help ensure everyone understands that, when possible, persons in an active shooter incident should communicate the following information to 911 operators:

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

COMMUNICATING EFFECTIVELY DURING AN ACTIVE SHOOTER SITUATION

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

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

Blind/Low Vision

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

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

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

To enhance communication during times of elevated stress:

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

Deaf or Hard of Hearing

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

Mental / Behavioral Health

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

Physical Disabilities

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

OPIOID & FENTANYL OVERDOSE PREVENTION

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

PUPIL SMARTPHONE USE DURING EMERGENCIES

YCOE permits limited use of mobile communication devices on campus in accordance with law and the following policy: Students may use cell phones, smart watches, pagers, or other mobile communication devices on campus during non-instructional time as long as the device is utilized in accordance with law and any rules that individual school sites may impose. Mobile communication devices shall be turned off during instructional time. However, a student shall not be prohibited from possessing or using a mobile communication device under any of the following circumstances: (Education Code 48901.5, 48901.7)

1. In the case of an emergency or in response to a perceived threat of danger.
2. When a teacher or administrator grants permission to the student to possess or use a mobile communication device, subject to any reasonable limitation imposed by that teacher or administrator.
3. When a licensed physician or surgeon determines that the possession or use is necessary for the student's health and well-being.
4. When the possession or use is required by the student's individualized education program, smartphones and other mobile communication devices shall not be used in any manner that infringes on the privacy rights of any other person.

STUDENT DRESS CODE

Available at each school site.

INSTRUCTIONAL CONTINUITY PLAN (ICP)

Prepared in accordance with updated Education Code requirements effective July 1, 2025

Purpose

This Instructional Continuity Plan outlines procedures for maintaining student learning and engagement when an emergency prevents in-person instruction at the regular school site. The plan ensures timely two-way communication, access to instruction, and support for academic, social-emotional, and mental health needs.

Activation of the Plan

The plan is activated when an emergency (natural disaster, facility failure, public safety threat, etc.) results in:
Full or partial school closure, or
Conditions that significantly reduce student attendance or make on-site instruction unsafe.

Communication Protocols

Within five calendar days of the onset of an emergency, the school will establish communication with all families and students.

Two-Way Communication Methods

- Auto-dialer calls, text alerts, and email updates
- County website and social media status pages
- Parent and student portals (e.g., Aeries, Parent Square)
- Google Classroom check-ins via phone, email, or approved messaging apps
- Virtual office hours for questions and support

Communication Content

Families will receive:

- Details about the emergency impact
- How and when instructional resources will be provided
- Expectations for student engagement
- Available supports (food services, counseling, etc.)

Student Engagement Requirements

To meet statutory engagement requirements:

- Some form of student engagement will occur within five calendar days (examples: check-in call, short assignment, wellness survey, virtual welcome session).
- Teachers will document all attempts and instances of two-way communication.

Instructional Options and Assignment Delivery

Emergency Learning Assignments

Assignments may be provided through:

- Online learning platforms (e.g., Google Classroom, Microsoft Teams, Zoom)
- Email or secure portals
- Paper learning packets delivered via mail, county pickup locations, or bus stop distribution
- Optional supplemental learning apps and digital textbooks
- Assignments will be aligned to essential standards and intended to maintain continuity of learning consistent with independent study requirements.

Instruction Delivery Within 10 School Days

The county will offer access to in-person or remote instruction no later than ten (10) school days after the emergency begins.

Possible modes include:

- Synchronous virtual class meetings
- Asynchronous online modules
- Temporary reassignment to another school site within the county
- Enrollment or temporary reassignment to neighboring districts, charter schools, or county offices of education (residency requirements waived by law)
- Hybrid models combining packets and virtual learning

Student Support Services

Staff will identify and respond to student social-emotional, mental health, and academic needs.

Supports may include:

- Counseling services (in-person or virtual)
- Crisis intervention teams
- Access to social workers or school psychologists
- Small-group or one-on-one academic support sessions
- Technology lending (devices) and tech-support help desk

Staff Roles and Responsibilities

- **Teachers:** Deliver assignments, maintain communication, track engagement, and provide virtual instruction.
- **Administrators:** Coordinate emergency response, family communication, and interagency collaboration.
- **Counseling & Support Staff:** Contact students, assess wellness, provide follow-up support, and resources.
- **IT Department:** Ensure platform accessibility and resolve technology issues.

Documentation & Compliance

The school will maintain records demonstrating:

- Timely student engagement within five days
- Instruction availability within ten school days
- Communication logs
- Supports provided to pupils and families

This plan is required for the county to remain eligible for attendance-based state funding.

Annual Review

This plan will be reviewed annually and updated as required by law or following any emergency that triggers its use.

2025-26 SB 98: SAFE Act Notification Procedures



This template provides a framework for developing the Procedures for Notification when Immigration Enforcement is Confirmed on the Schoolsite and should be tailored to the unique needs and context of the Local Educational Agency (LEA) and its school sites.

Resources to help support implementation can be found at <https://www.cde.ca.gov/ls/pf/ff/yr25cdoletter0227.asp>

Local Educational Agency (LEA) Name	School Name	Contact Name and Title	Email and Phone
Yuba County Office of Education	Virginia School & Spring Valley	Courtney Coburn	courtney.coburn@yubacoe.k12.ca.us (530) 749-4927

Introduction and Purpose

This plan establishes the **Procedures for Notification when Immigration Enforcement is Confirmed on the Schoolsite**. These procedures are a mandatory component of the Comprehensive School Safety Plan (CSSP), pursuant to the amendment of California Education Code (EC) Section 32282(a)(2)(N). The purpose of these procedures is to create a safe and inclusive campus environment for all students by preventing panic and promoting calm and security on schoolsites in the event of confirmed immigration enforcement.

CSSP Integration Requirement: This plan must be included in the LEA's Comprehensive School Safety Plan (CSSP).

Implementation Deadline: The procedures must be incorporated into the CSSP when it is next reviewed and updated, but no later than March 1, 2026.

Definition and Scope of Enforcement

Definition of Immigration Enforcement: For the purposes of this plan, "immigration enforcement" includes any and all efforts to investigate, enforce, or assist in the investigation or enforcement of any federal civil immigration law.

Criminal Immigration Enforcement: The definition also includes any and all efforts to investigate, enforce, or assist in the investigation or enforcement of any federal criminal immigration law that penalizes a person's presence in, entry, or reentry to, or employment in, the United States.

Confirmation and Notification Protocols

Confirmation Protocol

Detail the specific process and designated staff member (e.g., principal, superintendent) responsible for confirming the presence of immigration enforcement on the schoolsite, which triggers the notification requirement.

Required Notification Recipients

The procedures must ensure notification is issued to the following groups:

- Parents and guardians of pupils
- Teachers
- Administrators
- School personnel

Notification Timing

Specify the timeline for issuing notification following confirmation, ensuring it aligns with safety goals and minimizes panic.

Notification Content and Privacy Requirements

Safety and Well-being Standard

The content and timing of the notification shall consider the safety and well-being of the pupils, employees, and community members of the schoolsite.

Privacy Constraint

The notification shall not include any personally identifiable information.

Notification Methods

Specify the secure methods used for two-way communication to reach the required recipients, such as mass communication systems, email, or school portals, and detail how these methods are maintained.

Resource Provision (Optional but Encouraged)

The notification may include a hyperlink to additional resources for families regarding:

- Educational rights
- State laws that protect parents' and students' privacy and confidentiality
- Counseling or support services (including services that support families impacted by immigration enforcement and model policies adopted by the LEA).

Review and Compliance

Annual Evaluation

This plan will be evaluated and amended, as needed, by the school safety planning committee, but shall be evaluated at least once a year.

Public Availability

An updated file of all safety-related plans and materials shall be readily available for inspection by the public.

State Guidance

Compliance with this plan should align with the checklist for developing a comprehensive school safety plan, which the Department of Education is required to maintain and conspicuously post on its internet website



Yuba County Career Preparatory Charter School



Comprehensive Safe School Plan
(Education Code Section 32280-32288)
2025 - 2026

Contact Person: Cynthia A. Soares, Director

Telephone Number: (530) 749-4006

Email Address: cynthia.soares@yubacharterschool.org

Yuba County Board of Education

Katharine Rosser	Trustee Area 1
John Nicoletti	Trustee Area 2
Marjorie Renicker	Trustee Area 3
Desiree Hastey	Trustee Area 4
Tracy Bishop, President	Trustee Area 5

Superintendent

Rob Gregor

Deputy Superintendent

Joe Lodigiani

Table of Contents

MISSION AND VISION STATEMENT	3
EMERGENCY RESPONSE PLAN	4
PREVENTION AND INTERVENTION STRATEGIES	6
SAFE SCHOOL CLIMATE STRATEGIES	7
SAFE SCHOOL LEADERSHIP TEAM	8
THREAT ASSESSMENT MANAGEMENT TEAM (TAMT)	9
MEDICAL EMERGENCIES AND FIRST AID RESPONDERS	10
STUDENT RELEASE TEAM	11
STUDENT RELEASE FORM	12
SCHOOL SITE PERSONNEL DUTIES AND RESPONSIBILITIES	13
EVACUATION PLANS	14
YCOE LOCKDOWN OBSERVER FORM	16
HARD LOCKDOWN (CODE RED) PROCEDURE	17
SOFT LOCKDOWN (CODE RED) PROCEDURE	18
SHELTER IN PLACE (CODE RED) PROCEDURES:	19
AIRCRAFT ACCIDENT (CODE RED)	23
FLOOD (CODE RED)	24
COUNTY SAFETY TEAM RESPONSIBILITIES	27
IMMIGRATION ENFORCEMENT	28
COVID-19 PANDEMIC REOPENING PLAN	29
CONTINUITY PLAN	30
PHONE TREE	33
STAFF EMERGENCY PHONE NUMBERS	34
THREAT ASSESSMENT & STUDENT WELLNESS PLAN	35
SITE THREAT ASSESSMENT TEAM	36
THREAT ASSESSMENT GUIDELINES	37
THREAT ASSESSMENT PROTOCOL	38
THREAT ASSESSMENT WORKSHEET	40
REMOVAL OF STUDENT FROM SCHOOL	41
SUSPENSION	43
EXPULSION	44
CHILD ABUSE REPORTING PROCEDURES	46
DISCRIMINATION AND HARASSMENT POLICIES	47

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.

Grow

Respect

Own

Work

Love

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.
- YCCPCS does not perform active shooter/assailant drills but does maintain a Workplace Violence and Injury Prevention Plan (AB 1858 and AB 2887)

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, 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 social/emotional support

Multi-Tiered Systems of Support (MTSS):

School-wide system of supports have been designed to support academics and social emotional needs of students. The system is in a continuous cycle of improvement and reevaluated each academic year as students' needs change. Yuba County Office of Educations (YCOE) Youth Advocacy and Social Emotional Learning (SEL) Department's mission is to provide guidance and advocacy for our students. Offering youth a system of supports aimed to provide safety, life-altering relationships, and a healing path to fulfill their potential.

COMMUNITY RELATIONSHIPS:

Law Enforcement: YCCPCS has teamed with Marysville Police Department, Marysville Fire 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.

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 and CoVitality two times a 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.

- ✓ CatapultCMS 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 criminal incident including procedures related to individuals with a gun on campus, lockdowns, 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.
- ✓ 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/Director: Cynthia A. Soares	530-749-4006 or 530-812-5165
Teacher: Tammy Graham	530-749-4036
Family Support Specialist: Jackie Escobar	530-749-4012
Operations Manager: Anel Campos-Raya	530-749-4002
Special Education Coordinator: Robert Koller	530-749-4010
Family Support Specialist: Ali Garrett	530-749-4021

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 Director
Stephanie Ortiz	School Counselor
Robert Koller	Teacher
Jackie Escobar	Family Support Specialist

FIRST AID RESPONDERS

Each facility or site may 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 #
		Anel Campos-Raya	Administrator	530-749-4002
		Robin Derby	Certificated Staff	530-749-4016
		Jackie Escobar	Classified Staff	530-749-4012
		Tammy Graham	Certificated Staff	530-749-4036
		Robert Koller	Certificated Staff	530-749-4010
		Dena Shorey	Classified Staff	530-749-4003
		Jeff Watkins	Certificated Staff	530-749-4008
		Maylee Vang	Classified Staff	530-749-4000

MEDICAL EMERGENCIES

In the event of sudden cardiac arrest or a similar life-threatening medical emergency while on school grounds, YCCPCS has a Automated External Defibrillaor (AED) and identified staff have been trained to use the device to deliver an electrical shock. Other staff are directed to immediately contact Emergency Services 911.

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

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 Director'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 The team ensures students are released to authorized parents or guardians and documents release by using a sign out form.

STAFF MEMBER	TITLE	EMERGENCY TASK
Jackie Escobar	Family Support Specialist	Release Team
Ali Garrett	Family Support Specialist	Release Team
Lisa Villalpando	Attendance Clerk	Provide Student Information

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	9/24/25 Fire Drill for Elementary	8:45 am
October	10/16/2025 Evacuation Drill	10:25 am
November	11/19/2025 Fire Drill for Elementary	8:45 am
December		
January	01/14/2026 Fire Drill for Elementary	8:45 am
February		
March	3/18/2026 Fire Drill for Elementary	8:45 am
April		
May		

LOCKDOWN DRILL SCHEDULE

SEMESTER	DATE	TIME
FALL		
SPRING	TBD	

DUCK, COVER and HOLD DRILL

SEMESTER	DATE	TIME
FALL	10/16/2025	10:16 am
SPRING		

OPIOID PREVENTION and LIFE-SAVING RESPONSE

SEMESTER	DATE	TIME
FALL	9/16/2025 Opioid prevention	6:00 pm
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 has a procedure for identifying a refuge shelter for all students and staff to use in the event of an evacuation order and notifying the fire department responsible for the school site. The school is not located in high or very high fire hazard severity zones, as identified by the State Fire Marshal. It maintains a communication and evacuation plan to be used in the event of an early notice evacuation warning that allows enough time to evacuate all students and staff. The plan details a decision process for determining whether an evacuation is appropriate. The evacuation procedures are coordinated with the fire department (AB 2968).

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
	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	

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 County 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 County Office, Director 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 County Office, Director 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 Director'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 County Office, Director 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 County Office, Director 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 County Office, Director 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 County Office, Director 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 County Office, Director 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 County Office, Director 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	Jack Chao		
ATTENDANCE OFFICE	Lisa Villalpando		
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:

Rob Gregor, Joe Lodigiani, Amy Nore, Jessica Geierman, Kristin Nottle-Powell, 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 post COVID-19 Pandemic

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.
- The 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.

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.

Opioid Prevention/Response

Senate Bill 10 or Melanie's Law, aimed at preventing and responding to youth fentanyl overdoses through mandated school safety plans requiring prevention, response, training, education and awareness.

Naloxone (Narcan) training has been provided to YCCPCS and available to all families and students. There is Naloxone available throughout the site for use to respond to a known or suspected opioid overdose. If there is an individual onsite who is suspected of an opioid overdose, staff would administer Naloxone and immediately call 911. Once emergency response has arrived and/or individual is stabilized, parents/guardians will be notified.

Every public school in California provides training to school employees on opioid prevention and life-saving response and ensures that all students and adults understand the growing risk of youth fentanyl exposure, and have access to the resources needed to prevent and respond to fentanyl poisoning and overdoses.

Immigration Enforcement

When the school confirms the presence of immigration enforcement on the schoolsite parents/guardians of pupils and school employees will be notified immediately via our parent communication platform, ParentSquare.

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/Catapult 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

YCCPCS Continuity Plan in case of school closure

YCCPCS offers an Independent Study K-12 program. K-8 students are offered onsite daily synchronous instruction opportunities and a weekly appointment with their Supervising Teacher. Our 9-12th grade independent study students are offered a weekly appointment or cohort class with their Supervising Teacher, CTE classes, and a few other in-person classes when the student chooses to enroll. During community emergencies, including school buildings required to close, our teachers and staff are prepared to serve our students. The following plan would be followed:

1. **Virtual Learning Platforms and Digital Resources:** All students and teachers have access to a reliable virtual learning platform where instructional materials, assignments, and communication occurs seamlessly. Including but not limited to BrightThinker, NGPF, and Google Classroom. We have curated a collection of digital resources and tools that support independent learning, including online textbooks, educational websites, and multimedia resources.
2. **Communication Protocols:** We have established clear communication protocols for teachers, students, and parents/guardians. This may include regular updates via student and parent emails, ParentSquare our messaging application, and designated online Google Classrooms. Teachers will confirm student appointments have live links on their Google Calendar and their appointments will be held virtually at their same designated time.
3. **Assignment Distribution and Submission:** Assignments will continue to be distributed to students through their BrightThinker or Google Classroom. Students submit completed work electronically through the platform they are already using for their coursework. These platforms allow for easy submission and feedback.
4. **Support for At-Risk Students:** Additional support for students who may face challenges with online learning will be provided by classified support staff. They will be available for virtual tutoring sessions, counseling services via video conferencing, or other personalized interventions.
5. **Parent/Guardian Engagement:** We will continue to maintain our regular communication with parents/guardians through ParentSquare to keep them informed about their child's progress and to address any concerns they may have regarding online learning.
6. **Professional Development:** YCCPCS professional development will continue, we will ensure teachers are proficient in using virtual learning tools and platforms. Offer ongoing professional development opportunities to enhance their online teaching skills.
7. **Evaluation and Feedback:** We will consistently evaluate the effectiveness of this continuity plan and gather feedback from families, students, and staff to make necessary adjustments.

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 a minimum of three individuals from the school site crisis team:

SITE THREAT ASSESSMENT TEAM:

- o Cynthia A. Soares, Site Administrator
- o Robert Koller Program Manager
- o Stephany Ortiz, School Counselor
- o Anel Campos-Raya, Director of Operations

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 students 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 counselor, 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)

Student's Name	Birthday	Age
----------------	----------	-----

Parent/ Guardian	Address	Phone
------------------	---------	-------

Name of Peace Officer	Agency	Badge #
-----------------------	--------	---------

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: _____

****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.***

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 Site Administrator

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.

Initial Proposal

from the
California School Employees Association and its Yuba COE Chapter # 705 (together “CSEA”)
to the
Yuba County Office of Education (“County”)
for the 2026-2027 Reopener Agreement

The California School Employees Association and its Yuba COE Chapter #705 (together “CSEA”) hereby propose the following articles of the current contract for the 2026-2027 reopener agreement:

Article 16 – Salary

- CSEA hereby proposes that the County provide a fair and equitable salary increase for all classified bargaining unit members, effective July 1, 2026.
- CSEA hereby proposes to address language for travel days for conferences and events.

Article 18 – Fringe Benefits

- CSEA hereby proposes that the County provide a fair and equitable increase to the employer benefit contribution.

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, 2026. 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 2026/2027 school year:

Article	Title	County’s Interest
11	Leaves	<ul style="list-style-type: none"> • Propose language to clarify and/or update Leaves article.
16 & 18	Salary & Fringe Benefits	<ul style="list-style-type: none"> • 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.
27	Reclassification	<ul style="list-style-type: none"> • Propose language to update Reclassification article.

TITLE: Response to Immigration Enforcement	
Approved by: _____ <i>Rob Gregor, Superintendent of Schools</i>	Series: Community Relations Version: 1 Effective Date: 2/4/2026 Previous Policy Date: N/A Revised By: Committee Policy Number: BP 1445
Approved by: _____ <i>Tracy Bishop, Board President</i>	

Yuba County Office of Education (YCOE) is committed to the success of all students and to providing a safe and welcoming place for students, their families, and staff.

Unless required by state or federal law, required to administer a state or federally supported educational program, or presented with a valid judicial subpoena, judicial warrant, or court order, it is prohibited to do any of the following:

1. Solicit or collect information or documents regarding the citizenship or immigration status of a student or the student's family members (Education Code 234.7)
2. Seek or require information or documents, to the exclusion of other permissible information or documents, regarding the citizenship or immigration status of a student or the student's family members (Education Code 234.7)
3. To the extent practicable, disclose or provide in writing, verbally, or in any other manner to an officer or employee of an agency conducting immigration enforcement:
 - a. The education records of or any information about a student or a student's family or household such as personal information as defined in Civil Code 1798.3, information about a student's home, or information about a student's travel schedule without parent/guardian written consent (Education Code 234.7)
 - b. The personnel records of any county office of education (COE) employee, personal information of any COE employee as defined in Civil Code 1798.3, or any other confidential employee information (Education Code 234.7; Government Code 7285.2)
4. Grant permission to an officer or employee of an agency conducting immigration enforcement to enter a school bus, any other transportation provided by the COE, a nonpublic area of any COE property or facility, or a nonpublic area where any COE-sponsored program or activity is occurring (Education Code 234.7; Government Code 7285.1)

However, an officer or employee of an agency conducting immigration enforcement who

nonetheless enters COE-provided transportation, a nonpublic area of any COE property or facility, or a nonpublic area where any COE-sponsored program or activity is occurring shall not be obstructed, interfered with, or otherwise impeded.

The County Superintendent of Schools or designee shall report to the County Board in a timely manner any requests by an officer or employee of an agency conducting immigration enforcement for any of the following: (Education Code 234.7)

1. Education records of or any information about a student or a student's family or household
2. Personnel records of any COE employee, personal information of any COE employee as defined in Civil Code 1798.3, or any other confidential employee information
3. Permission to enter a school bus, any other transportation provided by the COE, a nonpublic area of any COE property or facility, or a nonpublic area where any COE - sponsored program or activity is occurring

Such reports shall be provided in a manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)

In accordance with law, Superintendent Policy 0410 - Nondiscrimination in County Office Programs and Activities, and Superintendent Policy 5145.3 - Nondiscrimination/Harassment, no student shall be denied equal rights and opportunities, nor be subjected to unlawful discrimination, harassment, intimidation, or bullying in the COE's programs and activities on the basis of the student's or family's immigration status or for the refusal to provide information related to the student's or family's immigration status. (Education Code 200, 220, 234.1)

Resources and data collected by the COE shall not be used, directly or by others, to compile a list, registry, or database of individuals based on national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination. (Government Code 8310.3)

Parents/guardians shall be provided with information and notifications as specified in Education Code 234.7, including information regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement.

Complaints alleging discrimination, harassment, intimidation, and bullying based on actual or perceived immigration status shall be filed in accordance with Superintendent Policy/Administrative Regulation 1312.3 - Uniform Complaint Procedures.

The California Department of Education shall be provided, upon request and in the manner requested, copies of this policy, any associated administrative regulation, and any other County Board policies and administrative regulations required by Education Code 234.7.

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State	Description
Civ. Code 1798.3	Information Practices Act of 1977; definitions
Ed. Code 200	Equal rights and opportunities in state educational institutions
Ed. Code 220	Prohibition of discrimination
Ed. Code 234.1	Student protections relating to discrimination, harassment, intimidation, and bullying
Ed. Code 234.7	Student protections related to immigration and citizenship status
Ed. Code 32282	Comprehensive school safety plans
Ed. Code 48204.4	Evidence of residency for school enrollment
Ed. Code 48906	Exception to parent/guardian notifications
Ed. Code 48980	Parent/Guardian notifications
Ed. Code 48985	Notices to parents/guardian in language other than English
Fam. Code 6552	Caregiver's authorization affidavit
Gov. Code 7285-7285.3	Prohibitions on Employer Cooperation with Immigration Enforcement Agents
Gov. Code 8310.3	California Religious Freedom Act
Pen. Code 422.55	Definition of hate crime
Pen. Code 627-627.10	Access to school premises
Federal	Description
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
34 CFR 99.30-99.31	FERPA Regulations
U.S. Constitution, Fourth Amendment	Unreasonable search and seizure
Management Resources	Description
CA Office of the Attorney General Publication	Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's TK-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes, December 2025
Court Decision	Plyler v. Doe (1982) 457 U.S. 202
Website	California Department of Education, Resources to Include Immigrant Families
Website	California Department of Education, LEA Immigration Enforcement Policy Submission
Website	California Civil Rights Department
Website	CSBA District and County Office of Education Legal Services
Website	U.S. Immigration and Customs Enforcement, Online Detainee Locator System
Website	U.S. Immigration and Customs Enforcement
Website	U.S. Department of Education, Office for Civil Rights

Website

[CSBA](#)

Website

[California Office of the Attorney General](#)

Website

[California Department of Education](#)

Cross References

Code

Description

0410

[Nondiscrimination In County Office Programs And Activities](#)

1312.3

[Uniform Complaint Procedures](#)

1312.3-E(1)

[Uniform Complaint Procedures](#)

1312.3-E(2)

[Uniform Complaint Procedures](#)

1312.3-E(3)

[Uniform Complaint Procedures](#)

1340

[Access To County Office Records](#)

1340

[Access To County Office Records](#)

3555

[Nutrition Program Compliance](#)

3555-E(1)

[Nutrition Program Compliance](#)

5125

[Student Records](#)

5125

[Student Records](#)

5125.1

[Release Of Directory Information](#)

5125.1

[Release Of Directory Information](#)

5125.1-E(1)

[Release Of Directory Information](#)

5131.2

[Bullying](#)

5131.2

[Bullying](#)

5141

[Health Care And Emergencies](#)

5141

[Health Care And Emergencies](#)

5145.3

[Nondiscrimination/Harassment](#)

5145.3

[Nondiscrimination/Harassment](#)

TITLE: Response to Immigration Enforcement

<p>Approved by: _____ <i>Rob Gregor, Superintendent of Schools</i></p> <p>Approved by: _____ <i>Tracy Bishop, Board President</i></p>	<p>Series: Community Relations</p> <p>Version: 1</p> <p>Effective Date: 2/4/2026</p> <p>Previous Policy Date: N/A</p> <p>Revised By: Committee</p> <p>Policy Number: AR 1445</p>
---	--

Responding to Requests for Information or Documents

Upon receiving any request by an officer or employee of an agency conducting immigration enforcement for information about a student, a student's family or household, or a county office of education (COE) employee as described in the accompanying Superintendent policy, the request shall be denied, to the extent practicable, unless any of the following apply: (Education Code 234.7; 34 CFR 99.30, 34 CFR 99.31)

1. The request is for student directory information

The response to the request shall be in accordance with Superintendent Policy/Administrative Regulation 5125.1 - Release of Directory Information.

2. The records or information are required to be released by state or federal law, in order to administer a state or federally supported educational program, or due to a valid judicial subpoena, judicial warrant, or court order
3. For records or information about a student or a student's family or household, the parent/guardian has provided written consent unless prohibited by a valid judicial subpoena, judicial warrant, or court order, or in cases involving investigation of child abuse, neglect, or dependency or, if the student is at least 18 years of age, the student has provided written consent

Such written consent shall include all of the following: (34 CFR 99.30)

- a. The signature and signature date of the parent/guardian, or student if the student is at least 18 years of age
- b. A description of the records to be disclosed
- c. The reason for the release of information
- d. The parties or class of parties receiving the information

- e. A copy of the records to be released, if requested by the parent/guardian or student
4. For records or information about a COE employee, the employee has provided written consent, and the human resource department or equivalent has been consulted

Such written consent shall include all of the following:

- a. The signature and signature date of the employee
- b. A description of the records to be disclosed
- c. The reason for the release of information
- d. The parties or class of parties receiving the information
- e. A copy of the records to be released, if requested by the employee

Regardless of whether the requested records or information are disclosed, all of the following shall occur when such a request has been received:

1. Make a copy of the request and notify the County Superintendent of Schools or designee
2. For requests regarding student information, provide the student's parent/guardian, or the student, if the student is at least 18 years of age, with notice, a description of the request, and any documentation describing the request, unless prohibited by a valid judicial subpoena, judicial warrant, or court order, or in cases involving investigation of child abuse, neglect, or dependency

Responding to Requests for Access to Students or for Access to COE-Provided Transportation, Nonpublic Area of COE Property or Facility, or Nonpublic Area in which COE-Sponsored Activity is Occurring

If an officer or employee of an agency conducting immigration enforcement requests access to a student, such as for purposes of interviewing, searching, or detaining the student, or permission to enter a school bus, any other transportation provided by the COE, a nonpublic area of any COE property or facility, or a nonpublic area where any COE-sponsored program or activity is occurring, the following actions shall be taken:

1. Advise the officer or employee that no response to the request is permitted until first receiving notification and direction from the County Superintendent, principal or other site administrator, or designee
2. Request to see and record or otherwise document the officer's or employee's valid identification, including the officer's or employee's name and, if applicable, badge number, the phone number of the officer's or employee's supervisor

3. Request that the officer or employee produce any documentation that authorizes the officer's or employee's request, make copies of all such documentation, and retain at least one copy for COE records
4. Contact and consult with legal counsel or County Superintendent or designee
5. Follow the direction from legal counsel or County Superintendent or designee

For a request to access a student, the request shall be denied unless any of the following apply: (Education Code 234.7)

1. The officer or employee provides a valid judicial warrant or court order
2. The student's parent/guardian consent or, if the student is at least 18 years of age, the student's consent, unless the officer or employee presents a valid judicial warrant or court order that authorizes and directs the COE to give such permission without parent/guardian consent or, if the student is at least 18 years of age, the student's consent

Regardless of whether the officer or employee is given access to the student, the student's parent/guardian shall be immediately notified, unless prohibited by a valid judicial warrant or court order, or in cases involving investigations of child abuse, neglect, or dependency. (Education Code 48906)

Additionally, the County Superintendent or designee shall be notified as early as possible of any request by an officer or employee of an agency conducting immigration enforcement for access to a student. (Education Code 234.7)

For a request for permission to enter a school bus, any other transportation provided by the COE, a nonpublic area of any COE property or facility, or a nonpublic area where any COE-sponsored program or activity is occurring, the request shall be denied unless any of the following apply: (Education 234.7)

1. The officer or employee provides a valid judicial warrant or court order
2. Permission is required to be granted by state or federal law or in order to administer a state or federally supported educational program
3. The officer or employee is a sworn law enforcement officer, declares that exigent circumstances exist, and demands immediate access

In this situation, the officer's or employee's orders shall be complied with and then the County Superintendent or designee shall be immediately contacted, and then legal counsel shall be contacted.

An officer or employee of an agency conducting immigration enforcement who, pursuant to this administrative regulation, is granted permission to enter COE property or facilities which are not

open to all visitors shall first register in, except in cases where the officer or employee is a sworn law enforcement officer and states that exigent circumstances exist. (Penal Code 627.2, 627.3)

Responding to Immigration Enforcement Activity on COE Property

When any officer or employee of an agency conducting immigration enforcement is actually or imminently present on COE property, staff working at the property shall be notified and, if the COE property is a school, the parents/guardians of students at the school.

The presence of any officer or employee of an agency conducting immigration enforcement on COE property shall be reported to COE police and other appropriate administrators.

However, an officer or employee of an agency conducting immigration enforcement who nonetheless enters COE-provided transportation, a nonpublic area of any COE property or facility, or a nonpublic area where any COE-sponsored program or activity is occurring shall not be obstructed, interfered with, or otherwise impeded.

After all officers and employees of an agency conducting immigration enforcement leave, legal counsel or other designated COE official shall be provided with relevant information related to observations and interactions.

Responding to the Detention or Deportation of Student's Parent/Guardian

Parents/guardians are encouraged to update their emergency contact information as needed at any time. Parents/guardians shall be notified that the COE will only use information provided on the emergency cards in response to specific emergency situations and not for any other purpose. (Education Code 234.7)

Additionally, all students and families are encouraged to learn their emergency phone numbers and be aware of the location of important documentation, including birth certificates, passports, social security cards, physicians' contact information, medication lists, lists of allergies, and other such information that would allow the students and families to be prepared in the event that a student's parent/guardian is detained or deported.

In the event that a student's parent/guardian is detained or deported, the student shall be released to the person(s) designated in the student's emergency contact information or to any individual who presents a caregiver's authorization affidavit on behalf of the student. Child protective services shall only be contacted if COE personnel are unable to arrange for the timely care of the student by the person(s) designated in the emergency contact information maintained by the school or identified on a caregiver's authorization affidavit. (Education Code 234.7)

A student or the student's family members may be referred to other resources for assistance, including, but not limited to, an U.S. Immigrant and Customs Enforcement detainee locator, legal assistance, or the consulate or embassy of the parent/guardian's country of origin.

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State	Description
Civ. Code 1798.3	Information Practices Act of 1977; definitions
Ed. Code 200	Equal rights and opportunities in state educational institutions
Ed. Code 220	Prohibition of discrimination
Ed. Code 234.1	Student protections relating to discrimination, harassment, intimidation, and bullying
Ed. Code 234.7	Student protections related to immigration and citizenship status
Ed. Code 32282	Comprehensive school safety plans
Ed. Code 48204.4	Evidence of residency for school enrollment
Ed. Code 48906	Exception to parent/guardian notifications
Ed. Code 48980	Parent/Guardian notifications
Ed. Code 48985	Notices to parents/guardian in language other than English
Fam. Code 6552	Caregiver's authorization affidavit
Gov. Code 7285-7285.3	Prohibitions on Employer Cooperation with Immigration Enforcement Agents
Gov. Code 8310.3	California Religious Freedom Act
Pen. Code 422.55	Definition of hate crime
Pen. Code 627-627.10	Access to school premises
Federal	Description
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
34 CFR 99.30-99.31	FERPA Regulations
U.S. Constitution, Fourth Amendment	Unreasonable search and seizure
Management Resources	Description
CA Office of the Attorney General Publication	Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's TK-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes, December 2025
Court Decision	Plyler v. Doe (1982) 457 U.S. 202
Website	California Department of Education, Resources to Include Immigrant Families
Website	California Department of Education, LEA Immigration Enforcement Policy Submission
Website	California Civil Rights Department
Website	CSBA District and County Office of Education Legal Services
Website	U.S. Immigration and Customs Enforcement, Online Detainee Locator System
Website	U.S. Immigration and Customs Enforcement

Website	U.S. Department of Education, Office for Civil Rights
Website	CSBA
Website	California Office of the Attorney General
Website	California Department of Education

Cross References

Code	Description
0410	Nondiscrimination In County Office Programs And Activities
1312.3	Uniform Complaint Procedures
1312.3-E(1)	Uniform Complaint Procedures
1312.3-E(2)	Uniform Complaint Procedures
1312.3-E(3)	Uniform Complaint Procedures
1340	Access To County Office Records
1340	Access To County Office Records
3555	Nutrition Program Compliance
3555-E(1)	Nutrition Program Compliance
5125	Student Records
5125	Student Records
5125.1	Release Of Directory Information
5125.1	Release Of Directory Information
5125.1-E(1)	Release Of Directory Information
5131.2	Bullying
5131.2	Bullying
5141	Health Care And Emergencies
5141	Health Care And Emergencies
5145.3	Nondiscrimination/Harassment
5145.3	Nondiscrimination/Harassment

Yuba County Office of Education

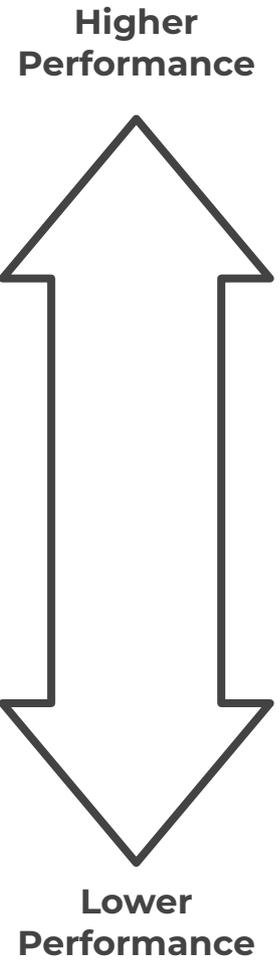
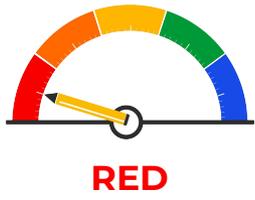
2025 California School Dashboard Summary and LCAP Midyear Update

January 2026



Yuba County Office of Education
Rob Gregor - Yuba County Superintendent of Schools

About the CA School Dashboard





Why is the California School Dashboard important?

The Dashboard is California's main public report card for our schools, but instead of one number, it gives a fuller picture across multiple measures of student success and school climate because it:

- Communicates how schools and districts are doing
- Establishes common standards and expectations
- Identifies student groups, schools and districts that may need extra support
- Focuses attention on 8 State Priorities
- Informs annual budget and strategic planning processes

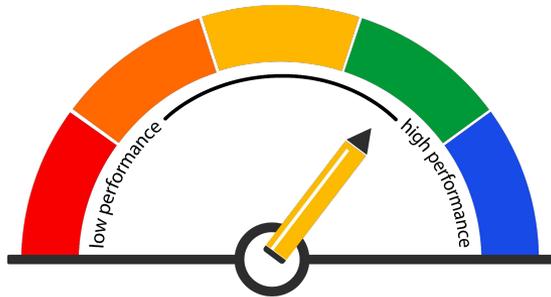
REPORT CARD	
English	A
Career Tech	A
Math	B
Art	A
Science	B
History	A



Eleven Measures of School Performance

Eight State Measures

Performance levels are determined using current data and changes from previous year, scores are represented by a color ranging from Red to Blue.



- Academic Performance in English Language Arts and Math
- Chronic Absenteeism
- English Learner Progress (ELPI)
- HS Graduation Rate
- Suspension Rate
- College and Career Readiness
- Science

Five Local Indicators

Beyond test scores, we're required to publicly report on how we're doing with family engagement, school climate, and access to a full curriculum. That's part of our accountability, too.

STANDARD MET

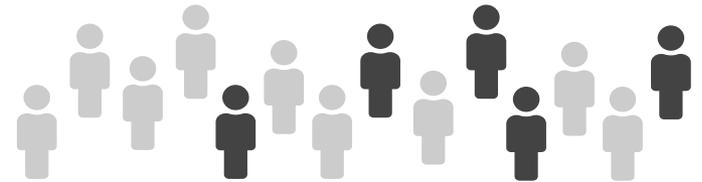
- Basic Conditions
- Implementation of Academic Standards
- School Climate Surveys
- Parental Involvement and Family Engagement
- Access to Courses



14 Different Groups of Students are Monitored in California because Every Student Matters

Each County Office of Education (COE) receives an overall rating, and a rating for each student group listed below, as long as there were at least 30 students in that group for the indicator. A student could be a member of multiple groups, including their ethnicity/race as well as one of the other groups.

- African-American
- American Indian/Native Alaskan
- Asian
- Filipino
- Hispanic/Latino**
- Native Hawaiian/Pacific Islander
- Two or More Races
- White**
- English Learners
- Long-term English Learners***
- Socioeconomically Disadvantaged**
- Foster Youth**
- Students Experiencing Homelessness**
- Students with Disabilities**



The system is designed to ensure that we look at all groups, not just our overall performance. If a group receives a red rating, that's front and center. Among 14 student groups that the California School Dashboard monitors, our COE has scores for 5 student groups.

* Long-term English Learners were added as the 14th student group in 2025.

** For foster and homeless students the minimum threshold to be counted is 15 students, not 30 students.



What's NEW or different for 2025?



Academic growth data will be

available for ELA and Math grades 4-8 comparing student scores to the previous school year



CA Science Test is on the Dashboard with a numeric score and color, but not for accountability and Differentiated Assistance eligibility



Updates for the College/ Career Indicator with the inclusion of AP course completion and other changes to provide a broader view of readiness



Teacher assignment monitoring

outcomes will be included on the Dashboard to provide additional information about Basic Services



Updates to criteria for Differentiated

Assistance for Long Term English Learners on the English Learner Progress Indicator



CALPADS data quality and certification

now included as criteria to determine Differentiated Assistance status



State Indicator Scores

Understanding How Colors are Determined

Each district and school receives a color based on current results and the change from the previous year using a five-by-five matrix.

The **Purple** school has a lower chronic absentee rate but it got worse and their rating is **Yellow**.

The **Pink** school has a higher rate but since it improved, their rating is **Green**.

Change

		 Increased		 Declined	
Level	Increased Significantly		Maintained		Declined Significantly
Very Low	Yellow	Green	Blue	Blue	Blue
Low	Orange	Yellow	Green	Green	Blue
Medium	Orange	Orange	Yellow	Green	Green
High	Red	Orange	Orange	Yellow	Yellow
Very High	Red	Red	Red	Orange	Yellow

There are different five-by-five matrices for each indicator and some for different types of LEAs. ¹¹²

Our 2025 Results on the State Indicators

Our COE has **1 RED** indicator on the 2025 Dashboard.

These indicators and results for student groups will be explored on the following pages.

English Language Arts



Math



Science



Chronic Absentee Rate



Suspension Rate



English Learner Progress



Graduation Rate



College/Career

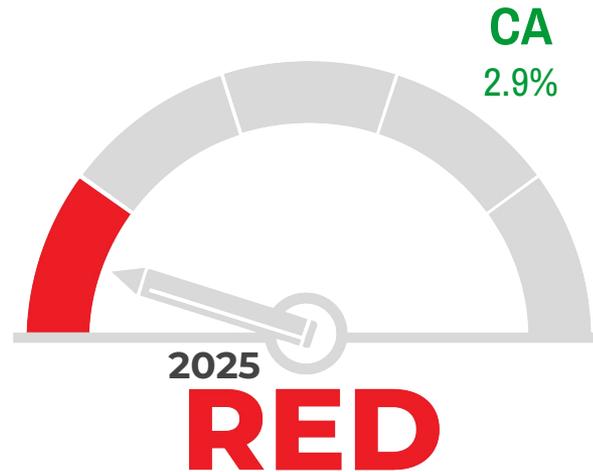




Suspension Rate

24.8%
suspended

Increased 8.0%



If 11 fewer students had been suspended, our Indicator would have been **ORANGE**.



- Hispanic
- Long-Term English Learners
- Socioeconomically Disadvantaged
- Students with Disabilities
- White



How did we do in comparison to similar COEs in California?

There are 60 County Office of Education (COE)s in California; 22 are similar to our COE because they have an enrollment below 500 and an unduplicated rate between 65% and 90%.

22

Similar COEs



The number next to each indicator shows where we rank in comparison to the similar COEs

A rank of 1st means no other COE had higher performance, a rank of 5th means 4 other COEs had a higher performance but it's also possible that other COEs shared the 5th place rank with ours.

English Language Arts		NA
Math		NA
Science		NA
Chronic Absentee Rate		NA
Suspension Rate		15th
English Learner Progress		NA
Graduation Rate		NA
College/Career		NA

LCAP MID-YEAR UPDATE

Every COE is required to provide an update to the Board before the end of February to:

- provide the public with an update on the implementation of the current LCAP;
- plan for changes that may need to be made based on revised estimates of revenue, budgeted expenditures and/or student performance; and
- share available mid-year outcome, expenditure and implementation data in the current year's LCAP.

Status of 2025-2026 LCAP Actions/Expenditures

<u>Metric</u>	<u>Implementation Level</u>	<u>Year 1 Outcome</u>	<u>Mid-Year Data</u>	<u>Desired Outcome for 2026-2027</u>	<u>On Track</u>
1.1 % of properly credentialed and assigned teachers as measured by Williams Survey	1.1 71% properly credentialed teachers	1.1 75% properly credentialed teachers	1.1 75% properly credentialed teachers	1.1 100% properly credentialed teachers	Yes
1.13-% of ALL students have access to/enrollment in broad course of study; including Career Technical Education (CTE)	1.13- 100% of ALL students have access to/enrollment in broad course of study; including Career Technical Education (CTE)	1.13- 100% of ALL students have access to/enrollment in broad course of study; including Career Technical Education (CTE)	1.13 - 100% of students have access to broad course of study. 100% of students are enrolled in a CTE course.	1.13- 100% of students have access to broad course of study. 100% of students are enrolled in a CTE course.	Yes

Status of 2025-2026 LCAP Metrics

<u>Action</u>	<u>Implementation Level</u>	<u>Mid-Year Data</u>	<u>Budgeted in LCAP</u>	<u>Mid-Year Expenditures</u>	<u>On Track</u>
1.2 Instructional Intervention Teachers	Fully Implemented	2.0 FTE Intervention Staff	\$255,880.00	\$108,043.27	Yes
1.5 Site technology work plan	Fully Implemented	Chromebook purchase	\$10,000.00	\$10,000.00	Yes
1.6 Provide Career Technical Education	Fully Implemented	100% student enrollment	\$200,000.00	\$101,133.53	Yes
1.7 College Readiness / Hall to Home	Fully Implemented	Prevention Assistant	\$175,000.00	\$79,724.76	Yes
2.1 Implement high-interest student activities.	Fully Implemented	Multiple student trips and activities	\$5,000.00	\$2,336.89	Yes

Status of 2025-2026 LCAP Metrics

<u>Action</u>	<u>Implementation Level</u>	<u>Mid-Year Data</u>	<u>Budgeted in LCAP</u>	<u>Mid-Year Expenditures</u>	<u>On Track</u>
2.3 PBIS SWIS data system, Behavior incentives, Training	Ongoing	Implemented with ongoing training	\$60,000.00	\$9,087.26	Yes
2.10 Provide a 30% Student Resource Officer	Ongoing	.3 FTE Officer	\$30,000.00	\$18,000.00	Yes
2.12 Parent engagement workshops	Ongoing	Substance Use, Gang Awareness, Trauma Informed Practices	\$2,000.00	\$0 *Moved to online platform- no cost.	Yes
4.1 Foster Youth Educ. Caseworker	Ongoing	200 services to 138 LCFF foster youth	\$80,000.00 *\$19,800.00	\$7,200.00	Yes- Community Schools

Monitoring Goals, Actions, and Resources for the 2025-26 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2025-26 LCAP template and instructions should be consulted when completing required documents.

(6) (A) The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district. (B) The report shall include both of the following: (i) All available midyear outcome data related to metrics identified in the current year’s local control and accountability plan. (ii) All available midyear expenditure and implementation data on all actions identified in the current year’s local control and accountability plan.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Yuba County Office of Education (YCOE)	Joe Lodigiani Deputy Superintendent	joe.lodigiani@yubacoe.k12.ca.us 530-749-4872

Goal 1

Goal Description

Provide a multi-tiered system of intensive support and interventions to address learning gaps, credit deficiency, and social emotional wellness barriers to ensure that students meet reinstatement goals and return to their district of origin on track to graduate (or equivalent), enroll in post secondary education, and/or successfully enter the workforce..

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
1.1	1.1 % of properly credentialed and assigned teachers as measured by Williams Survey	1.1 71% properly credentialed teachers	1.1 75% properly credentialed teachers		1.1 75% properly credentialed teachers	1.1 100% properly credentialed teachers
1.2	1.2-% of Instructional materials sufficiency as measured by Williams Survey	1.2-100% Instructional materials sufficiency as measured by Williams Survey	1.2-100% Instructional materials sufficiency as measured by Williams Survey		1.2-100% Instructional materials sufficiency as measured by Williams Survey.	1.2-100% Instructional materials sufficiency as measured by Williams Survey
1.3	1.3-% of Facilities Inspection Tool (FIT) ratings good or better as measured by Williams Survey	1.3-100% Facilities Inspection Tool (FIT) ratings good or better schools as measured by Williams Survey	1.3 - 50% Facilities Inspection Tool (FIT) ratings good or better, as measured by Williams Survey. Thomas E Mathews - Good Harry P B Carden - Fair		1.3 - Facilities Inspection Tool (FIT) ratings as measured by Williams Survey: Thomas E Mathews - Exemplary Harry P B Carden - Fair	1.3-100% Facilities Inspection Tool (FIT) ratings good or better schools as measured by Williams Survey
1.4	1.4- California State Standard implementation as measured with local observation tool	1.4- 50% of classrooms demonstrated full implementation of California State Standards as measured by local observation tool	1.4- 80% of classrooms demonstrated full implementation of California State Standards as measured by local observation tool		1.4 - Site administration performed informal standard implementation observation walk throughs with a local observation tool.	1.4- 100% of classrooms demonstrate full implementation of California State Standards as measured with observation tool
1.6	1.6 % of students showing growth on local benchmark assessment proficiency	1.6 Baseline to be established in Year 1 (new metric)	1.6- STAR Reading Carden/ TEM- Fall 2024 Nearing standards or better: 51%; Participation rate: 63% Winter 2024		1.6 Most recent data not yet available. Local benchmark assessment proficiency Renaissance math and reading Harry PB Carden Reading X% at grade level proficiency	1.6- Annual increase 10% of students making growth on local benchmark assessment proficiency

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
			<p>Nearing standards or better: 50%; Participation rate: 65%</p> <p>STAR Math Carden/TEM- Fall 2024 Nearing standards or better: 43%; Participation rate: 65%</p> <p>Winter 2024 Nearing standards or better: 46%; Participation rate: 37%</p>		Math X% at grade level proficiency Thomas E. Mathews	
1.7	1.7- % Made growth on California Assessment of Student Performance and Progress (CAASPP) in English Language Arts	1.7- Baseline to be established in Year 1 (new metric)	<p>1.7 - Spring 24 ELA Carden/TEM</p> <p>Overall nearing standards or better: 14.3% (+ 14.3% from prior year); Participation: 54%</p> <p>Low-income student data is comparable</p> <p>Spring 24 Math Carden/TEM</p> <p>Overall nearing standards or better: 0% (no change from prior year); Participation: 57%</p>	<p>ALL 1.6% Made Growth</p> <p>Soc.Dis. 50%</p> <p>Hisp. 52.94%</p> <p>White 72.97%</p> <p>SWD 21.74%</p> <p>Eng. L 29.41%</p>	1.7- Most recent data not yet available.	1.7- Annual increase 10% of students making growth on California Assessment of Student Performance and Progress (CAASPP) in English Language Arts
1.8	1.8- % Made growth on California Assessment of Student Performance and Progress (CAASPP) in mathematics	1.8- Baseline to be established in Year 1 (new metric)	1.8- Baseline data results were inconclusive due to less than 10 students tested.	<p>ALL 1.7% Made Growth</p> <p>Soc.Dis. 40.18%</p> <p>Hisp. 29.31%</p>	1.8- 2022-23 no data was reported due to small size of students tested on California Assessment of Student Performance	1.8-Annual increase 10% of students making growth on California Assessment of Student Performance and

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
				White 61.11% SWD 22.73% Eng. L 5.88%	and Progress (CAASPP)	Progress (CAASPP) in mathematics
1.9	1.9- % Made growth on California Assessment of Student Performance and Progress (CAASPP) in Next Generation Science Standards	1.9- Baseline to be established in Year 1 (new metric)	1.9- Baseline data results indicate that 0% of students were at "nearing standard".	Soc.Dis. 61.06% Hisp. 50.00% White 72.97% SWD 21.74% Eng. L 29.41%	1.9- 2022-23 no data was reported due to small size of students tested California Assessment of Student Performance and Progress (CAASPP) in Next Generation	1.9-Annual increase 10% of students making growth on California Assessment of Student Performance and Progress (CAASPP) in Next Generation Science Standards
1.11	1.11-% of EL students receive ELD, course access and intervention per Independent Learning Plan (ILP)	1.11-100% of EL students receive ELD, course access and intervention per Independent Learning Plan (ILP)	1.11-100% of EL students receive ELD, course access and intervention per Independent Learning Plan (ILP)		1.11 - 100% of English Learner students receive English Language Development (ELD) course access and intervention per Independent Learning Plan (ILP)	1.11-100% of EL students receive ELD, course access and intervention per Independent Learning Plan (ILP)
1.12	1.12-% of Individual Education Plan (IEP) goals successfully completed	1.12-63% of Individual Education Plan (IEP) goals successfully completed	1.12-63% of Individual Education Plan (IEP) goals successfully completed		1.12-80% of Individual Education Plan (IEP) goals successfully completed	1.12-80% of Individual Education Plan (IEP) goals successfully completed
1.13	1.13-% of ALL students have access to/enrollment in broad course of study; including Career Technical Education (CTE) as evidenced by master schedule	1.13- 100% of ALL students have access to/enrollment in broad course of study; including Career Technical Education (CTE) as evidenced by master schedule	1.13- 100% of ALL students have access to/enrollment in broad course of study; including Career Technical Education (CTE) as evidenced by master schedule		1.13 - 100% of students have access to/enrollment in broad course of study; including Career Technical Education (CTE) as evidenced by master schedule at Harry P. B. Carden	1.13- 100% of ALL students have access to/enrollment in broad course of study; including Career Technical Education (CTE) as evidenced by master schedule

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
			100% of students are enrolled in a CTE course		and Thomas E Mathews. 100% of students are enrolled in a CTE course.	
1.14	1.14-1:1 ratio teacher and student access to technology to support standards aligned instruction	1.14-1:1 ratio teacher and student access to technology to support standards aligned instruction	1.14-1:1 ratio teacher and student access to technology to support standards aligned instruction		1.14-1:1 ratio teacher and student access to technology to support standards aligned instruction.	1.14-1:1 ratio teacher and student access to technology to support standards aligned instruction
1.15	1.15- AP and EAP are not applicable metrics for court & community school students	1.15-AP and EAP are not applicable metrics for court & community school students	1.15-AP and EAP are not applicable metrics for court & community school students		1.15-AP and EAP are not applicable metrics for court & community school students.	1.15-AP and EAP are not applicable metrics for court & community school students
1.17	1.17-English Language Learners are not a numerically significant subgroup, therefore English Proficiency and Reclassification are not applicable for Yuba COE Court & Community School program.	1.17-English Language Learners are not a numerically significant subgroup, therefore English Proficiency and Reclassification are not applicable for Yuba COE Court & Community School program.	1.17-English Language Learners are not a numerically significant subgroup, therefore English Proficiency and Reclassification are not applicable for Yuba COE Court & Community School program.	1.17-English Language Learners are not a numerically significant subgroup, therefore no data is available.	1.17-English Language Learners are not a numerically significant subgroup, therefore English Proficiency and Reclassification are not applicable for Yuba COE Court & Community School program.	1.17-English Language Learners are not a numerically significant subgroup, therefore English Proficiency and Reclassification are not applicable for Yuba COE Court & Community School program

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	<p>Professional Development 1.1 Professional Development in project based learning in content areas.</p> <p>Continue all staff training on school-wide implementation of multi-tiered systems of support (MTSS), Crisis Prevention & Intervention (CPI)</p>	Yes	Ongoing Implementation	Ongoing MTSS and CPI training for staff.		\$8,000.00	\$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.2	Intervention Teacher 1.2 Maintain Instructional Intervention Teachers to support Independent Learning Plan process and provide targeted intervention for Foster Youth and Low Income students	Yes	Fully Implemented	2.0 FTE Intervention staff		\$255,880.00	\$108,043.27
1.3	Curriculum Instructional Materials 1.3 Fully implement Edgenuity, current board adopted core content area curriculum to increase student access to grade level instructional program for foster youth and low income students that are identified as having significant learning gaps	Yes	Fully Implemented	3 yr Contract w/Edgenuity was paid in FY 23/24 in amount of 179,000 (ending June 30, 2026)		\$179,000.00	\$0
1.4	Local Assessment System 1.4 Renaissance Learning to provide local assessment data in reading and mathematics	Yes	Fully Implemented	Most recent data unavailable.		\$7,000.00	\$8,338.00
1.5	Technology Work Plan 1.5 Continue to implement annually updated site technology work plan to improve technology access for teachers and students; update	No	Ongoing Implementation	Student Chromebooks purchased Fall 2025.		\$10,000.00	\$10,000

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	infrastructure, connectivity, student and teacher computers, digital projectors, online curriculum, and software.						
1.6	Career Technical Education 1.6 Provide Career Technical Education course access and career readiness skills to students	No	Fully Implemented			\$200,000.00	\$101,133.53
1.7	College Readiness / Hall to Home Provide a Prevention Assistant to provide college readiness workshops and support students who are enrolled in college courses. Provide transition supports and services to formerly incarcerated youth as they transition back to their school of residence and community.	No	Fully Implemented			\$175,000.00	\$79,724.76
1.8	Pilot Supplemental Instructional Materials 1.8 - Pilot supplemental curriculum and materials to support students accessing grade-level content subject material for each English Learners, Foster Youth, and Low Income students.	Yes	Partially Implemented	Supplemental reading materials ordered.		\$25,000.00	\$0
1.9	Food Service Assistant 1.9 Maintain Food Services Assistant.	No	Fully Implemented			\$15,000.00	\$9,108.07

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.10	Classroom Observations, Walkthrough and Feedback Conduct ongoing and regularly scheduled administrative classroom walk throughs with observations and feedback.	No	Ongoing Implementation			\$0.00	
1.11	Nucleos instructional platform Maintain Nucleos licenses and applications for secure technology access	Yes	Fully Implemented			\$50,000.00	\$44,000.00
1.12	Instructional Policies Revise and update Yuba County Office of Education Instructional Policies	No	Ongoing Implementation			\$0.00	
1.13	Teacher Retention Develop a site-based new teacher and staff on-boarding and mentoring program	No	Planned			\$0.00	
1.14	English Learner Curriculum Review English Learner Curriculum for middle school grade level	Yes	Planned			\$5,000.00	\$0

Goal 2

Goal Description

Develop and implement an integrated support services model for students and families to address the social emotional wellbeing of students and barriers to successfully engaging in school, workplace and community.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
2.1	2.1 Attendance rates	2.1 85.5% Attendance rate	2.1 - Spring 2024 Carden/TEM Overall: 83% (+3%) Low income: 82% (+2%) EL: 88% (+6%) Foster/homeless: 89% (+19%) Disabilities: 82% (-2%) African Am: 77% White: 83% (+1%) Hispanic: 83% (+2%)		2.1 80% Attendance rate at T.E.M 88% Attendance rate at Carden.	2.1 Annual 3% increase in Attendance rate
2.2	2.2 Truancy/chronic absenteeism rates	2.2 58% Truancy/chronic absenteeism rates	2.2 - Spring 2024 Carden Not applicable to a court school. TEM Overall: 88% (-5%) Low income: 87% (-7%) Disabilities: 83% (-5%) White: 88% (-5%) Hispanic: 79% (-5%)	8.8% Chronic Absenteeism rate	2.2 77.4% (2025 Dashboard) Truancy/chronic absenteeism rates	2.2 Annual 3% decrease in Truancy/chronic absenteeism rates
2.3	2.3 Discipline referrals for disruption including suspension including the following student groups at Thomas E Mathews:school level: All students,SED, Hispanic, White Yuba COE LEA level: All Students, SED, SWD, Hispanic, White	2.3 Baseline for discipline referral rates for disruption to be established in Year 1 (new metric)	2.3 - Carden referrals for disruption are 9% of all referrals TEM referrals for disruption are 22% of all referrals	ALL .50% Soc. Dis. 1.1% Hispanic 0.0% White 1.4%	2.3 Most recent data unavailable.	2.3 Annual 5% decrease in discipline referral rates for disruption including the following student groups at Thomas E Mathews:school level: All students,SED, Hispanic, White Yuba COE LEA level:

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
						All Students, SED, SWD, Hispanic, White
2.4	2.4 Discipline referral rates for major incidents including suspension	2.4 Baseline for discipline referral rates for major incidents including suspension to be established in Year 1 (new metric)	Carden major referrals are 52% of total referrals. TEM major referrals are 44% of total referrals	ALL .5% Soc. Dis. 1.1% Hispanic 0.0% White 1.4% SWD 0.0%	2.4 Most recent data unavailable.	2.4 Annual 5% decrease in discipline referral rates for major incidents including suspensions
2.5	2.5 PBIS implementation fidelity assessment	2.5 83% on PBIS implementation fidelity assessment	2.5 PBIS implementation fidelity assessment was not administered		Mid-year data is not available	2.5 90% on PBIS implementation fidelity assessment
2.6	2.6 Connectedness factors on CHKS and new local assessment	2.6 Baseline CHKS data and local assessment will be established in Year 1 (new metric)	2.6 Baseline CHKS data was not available at time of reporting Community School survey (new local assessment) 65% reported school connectedness		Mid-year data is not available	2.6 5% annual increase CHKS and local assessment for school connectedness
2.7	2.7 Middle School High School graduation and dropout rates are not applicable to Court & Community School Programs	2.7 Middle School High School graduation and dropout rates are not applicable to Court & Community School Programs	2.7 Middle School High School graduation and dropout rates are not applicable to Court & Community School Programs		2.7 Middle School High School graduation and dropout rates are not applicable to Court & Community School Programs	2.7 Middle School High School graduation and dropout rates are not applicable to Court & Community School Programs
2.8	2.8 Pupil expulsion rates are not applicable to Court & Community School Programs	2.8 Pupil expulsion rates are not applicable to Court & Community School Programs	2.8 Pupil expulsion rates are not applicable to Court & Community School Programs	2.8 Pupil expulsion rates are not applicable to Court & Community School Programs	2.8 Pupil expulsion rates are not applicable to Court & Community School Programs	2.8 Pupil expulsion rates are not applicable to Court & Community School Programs

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
2.9	2.9 Parent survey participation rate	2.9 72% Parent Survey participation rate	2.9 8% Parent Survey Participation Rate.	2.9 Metric changed to total parents:4	2.9 Metric changed to total parents:10	2.9 72% Parent Survey participation rate
2.10	2.10 Parent participation in school activities rate	2.10 Baseline for parent participation in school activities will be established in Year 1	2.10 Parent participation in school activities data not available at reporting		2.10 Parent participation: 24	2.10 Annual 5% increase in parent participation rate

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	Student Activities 2.1 Implement at least one high-interest student activity per semester.	Yes	Ongoing Implementation	Multiple student activities being held.		\$5,000.00	\$2,336.89
2.2	Parent Engagement Parent conferences quarterly to review progress towards reinstatement.	Yes	Ongoing Implementation	Regular reinstatement conferences with parents being held.		\$3,000.00	\$0
2.3	Positive Behavior Interventions and Supports (PBIS) 2.3 Implement Positive behavior Intervention Supports (PBIS) with fidelity to provide individualized interventions and supports for each English Learners, Foster Youth, and Low Income students. SWIS data system Behavior incentives PBIS training	Yes	Ongoing Implementation	PBIS is implemented with ongoing supports including SWIS, student incentives, and training.		\$60,000.00	\$9,087.26

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.4	Behavior Specialist 2.4 Behavior Specialist to provide intensive trauma training and positive behavior support plans to each English Learner, Foster Youth and Low Income student, including those students with disabilities.	Yes	Fully Implemented			\$73,000.00	\$36,107.78
2.5	Parent Engagement 2.5 Schedule quarterly Carden School parent engagement sessions in coordination with family visits at Tri-County Youth Rehabilitation Center	Yes	Fully Implemented			\$1,000.00	\$366.91
2.6	Restorative Practices 2.6 Provide Restorative Practice training for all staff and service providers to support implementation of a restorative environment for each English Learner, Foster Youth, and Low Income student, including students with disabilities.	Yes	Ongoing Implementation			\$32,000.00	\$10,546.00
2.7	Parent Project 2.7 Coordinate Parent Project workshops in continued collaboration with Yuba County Courts, Probation, and Health and Human Services to provide training for families of English Learners, Foster Youth and Low Income students, including students with disabilities.	Yes	Ongoing Implementation	Community Schools grant Contribution \$2,457.23		\$35,000.00	\$2,457.23

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.8	Probation Officer 2.8 Provide a full-time on-site Probation Officer to support a safe school and effective learning environment.	Yes	Fully Implemented			\$70,000.00	\$65,000.00
2.9	SARB Coordinator 2.9 5% SARB Coordinator to support system interventions to improve truancy rates and student attendance.	Yes	Fully Implemented			\$5,000.00	\$2,500.00
2.10	Student Resource Officer 2.10 Provide a 30% Student Resource Officer to support a safe school and effective learning environment	Yes	Ongoing Implementation			\$30,000.00	\$18,000.00
2.11	Youth Advocate Director 2.11 Provide a Youth Advocate Director position 1 FTE to coordinate Youth Advocacy program services.	Yes	Fully Implemented			\$80,000.00	\$40,000.00
2.12	Parent Engagement Schedule and provide a series of relevant workshops for parents; topics to be determined based on parent interest feedback, such as; Substance Use, Gang Awareness, Trauma Informed Practices, etc.	Yes	Ongoing Implementation	Training platform has moved to Virtual workshops-No Cost		\$2,000.00	\$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.13	Wellbeing Universal Screener Social Emotional universal screener will be administered to student and parent at enrollment to determine student needs and intervention plan	Yes	Fully Implemented	Community Schools grant Contribution \$7,500		\$5,000.00	\$7,500.00
2.14	Parent Engagement Host quarterly family involvement activities.	Yes	Fully Implemented	23 parent participants Community Schools grant Contribution \$1,187.15		\$3,000.00	\$1,187.15
2.15	PBIS Strengthen Tier three interventions and supports	Yes	Fully Implemented	Tier III fidelity implemented by site administration.		\$50,000.00	
2.16	Social Emotional Health and Well-being Develop a School-based wellness center	Yes	Fully Implemented	Development of wellness centers including Carden (Fall 2025). Community Schools grant Contribution \$20,000		\$20,000.00	\$20,000.00

Goal 3

Goal Description
Collaborate with countywide partners to coordinate a continuum of instructional programs and comprehensive services for Yuba County expelled youth.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
3.1	% of Expelled Youth having educational services coordinated through Yuba County process	100% of Expelled Youth having educational services coordinated through Yuba County process	100% of Expelled Youth had educational services coordinated through Yuba County process	100% of Expelled Youth having educational services coordinated through Yuba County process	100% of Expelled youth have services coordinated.	100% of Expelled Youth having educational services coordinated through Yuba County process

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.1	Expelled Youth Plan Coordinator 3.1 Continue to provide administrative support to coordinate an improved system of countywide services for expelled youth; facilitate quarterly meetings to review local data, placement offerings, and professional development needs to support expulsion school staff and develop comprehensive AB922 County wide Plan for Expelled Youth.	No	Fully Implemented	Assigned personnel and meetings held.		\$10,000.00	\$0

Goal 4

Goal Description

Yuba County Blue Ribbon Commission (BRC) has served as the Executive Advisory Council (EAC) for the FYSCP for over 20 years. The BRC comprises agency directors and the courts all of whom develop policies. The FYSCP will expand the EAC to include direct service staff from various organizations currently participating in the BRC. In addition, meeting with direct service providers the EAC will also expand the participation to other providers and encourage resource families, Foster Family Agencies (FFA), and current and former foster youth. This change intends to encourage more discussion and focus on implementing policy and implementation of model practices.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
4.1	4.1 - Number of services provided to support Foster Youth county wide	4.1 - this is a new metric no baseline for number of services provided to support Foster Youth county wide	449 services to 169 unique students		4.1 200 services 138 unique students	800 services to 200 students

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
4.1	Foster Youth Coordinator/Laision 4.1 Provide Prevention Coordinator to act as Foster Youth Coordinator to work with Foster Youth Executive Council to continue to coordinate all services described in Education Code Section 42921 county wide.	No	Fully Implemented			\$60,000.00	\$67,254.00
4.2	Prevention Secretary/Accountant 4.2 Prevention Secretary/Accountant to support countywide Foster Youth programs	No	Fully Implemented			\$16,000.00	\$14,115.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
4.3	Foster Focus Data System 4.3 Continue to support a countywide protocol to share data from the Foster Focus system	No	Planned			\$2,300.00	\$0
4.4	Foster Youth Educational Caseworker 4.4 Provide Educational Casemanagers to provide educational support	No	Fully Implemented	Cost supplemented by HCAI grant funds.		\$19800.00	\$7,200.00
4.5	Foster Youth Conferences 4.5 Support Foster Youth Services Collaboration partners attendance at annual Foster Youth Summit and other Foster Youth conferences	No	Ongoing Implementation	Occurs annually in April.		\$7,000.00	\$0

Goal 5

Goal Description

SMART Goal: By June 2027, school sites receiving Equity Multiplier funding will implement at least two evidence-based programs and/or practices, supported by instructional staff, materials, and supplies, to reduce suspension rates by 10% and increase reading proficiency by 8% for socioeconomically disadvantaged students (SED), students with disabilities (SWD), and Hispanic students, as measured by local assessment indicator data and school discipline records.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
5.1	5.1 Local Assessment Indicators in reading and literacy	5.1 Baseline to be determined in Year 1	Carden Reading and Literacy rates grew by 2.1 grade levels TEM grew by 0.6 grade levels		Most recent data unavailable.	5.1 5% annual increase in local assessment indicators
5.2	5.2 Suspension rates for the following student groups: Socio-economically Disadvantaged Hispanic White	5.2 Baseline to be determined in Year 1	Carden overall suspension rate was 8.97% SED 7.69% Hispanic 2.56% White 5.12% TEM overall suspension rate was 42.8% SED 41.2% Hispanic 25.4% White 1.11%		Most recent data unavailable.	5.2 2% annual decrease in suspension rates for the following student groups: Socio-economically Disadvantaged Hispanic

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
5.1	Equity Multiplier staff Thomas E Mathews Provide staff to implement evidence based programs and practices to address learning barriers and improve student outcomes in reading and literacy	No	Fully Implemented	1.0 FTE		\$108,000.00	\$44,319.82

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
5.2	Equity Multiplier staff Harry P B Carden Provide staff to implement evidence based programs and practices to address learning barriers and improve student outcomes in reading and literacy	No	Planned	.5 FTE		\$48,000.00	\$35,525.23
5.3	Equity Multiplier materials and supplies Materials and Supplies to support programs at Thomas E Mathews and Harry P.B. Carden schools	No	Ongoing Implementation			\$15,000.00	\$0

Impact to the Budget Overview for Parents

Item	As adopted in Budget Overview for Parents	Mid-Year Update
Total LCFF Funds	\$9,182,743	\$9,216,125
LCFF Supplemental/Concentration Grants	\$436,912	\$434,888



2025 Yuba County Career Preparatory Charter DASHBOARD OVERVIEW

DEMOGRAPHICS



**TOTAL
ENROLLMENT**
250

Prior Year 238

**SOCIO-
ECONOMICALLY
DISADVANTAGED**
90.8%

89.5%

**ENGLISH
LEARNERS**
4.4 %

6.3%

**FOSTER
YOUTH**
1.2%

.8%

The numbers above represent the Student Populations in the District that were used in the 2025 Dashboard. These numbers are from Census Day in October 2024.



California School
DASHBOARD

State System of Accountability



Blue



Green



Yellow

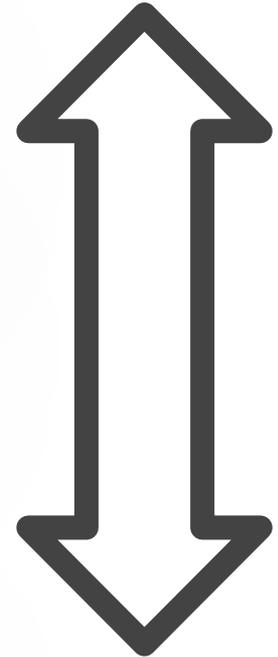


Orange



Red

Highest
Performance



Lowest
Performance

142

HOW DOES THE DASHBOARD DISPLAY PERFORMANCE?



Performance Is Based On Two Factors

- Current year data that corresponds to a **STATUS**
- The difference between the current year and prior year data that corresponds to the **CHANGE**

Performance Level (Color) Is Determined By The Point At Which These Two Levels Intersect On The 5x5 Chart For The Indicator

UNDERSTANDING HOW COLORS ARE DETERMINED

		Change				
		Declined Significantly	Declined	Maintained	Increased	Increased Significantly
Status	Very High	Green	Green	Blue	Blue	Blue
	High	Green	Green	Green	Green	Blue
	Medium	Yellow	Yellow	Yellow	Green	Green
	Low	Orange	Orange	Orange	Yellow	Yellow
	Very Low	Red	Red	Red	Orange	Orange

School A scored MEDIUM and stayed the same, so they are in the YELLOW.

School B scored LOW, but they increased by 3 points, so they are also in the YELLOW.

YCCPCS RESULTS ON STATE INDICATORS



**Graduation
Rate**
RED



**ELA
Achievement**
RED



**Math
Achievement**
RED



**English Learner
Progress**
No Color



**College/
Career**
ORANGE



**Suspension
Rate**
YELLOW

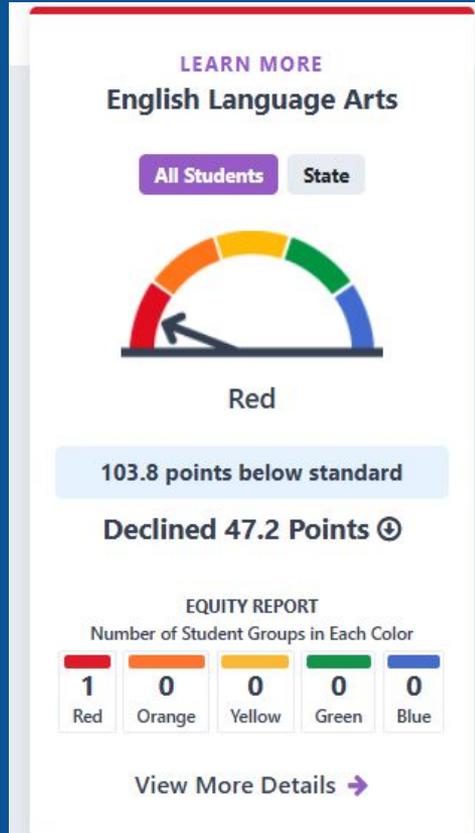


**Science
Achievement**
NO Color



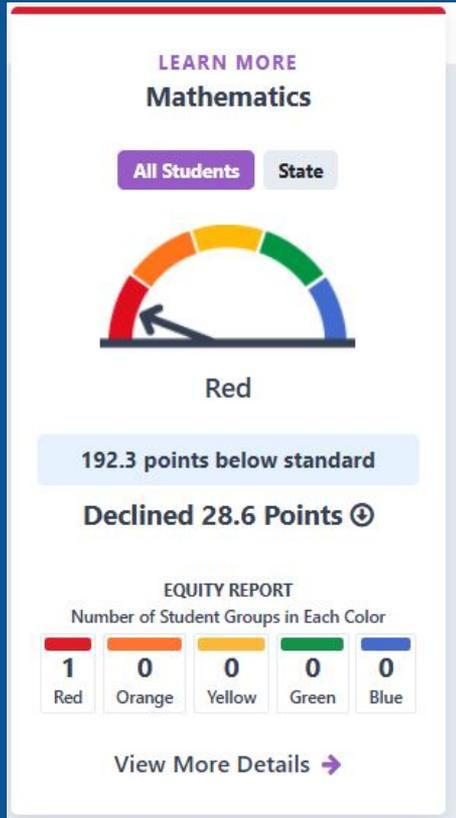
145

ENGLISH LANGUAGE ARTS



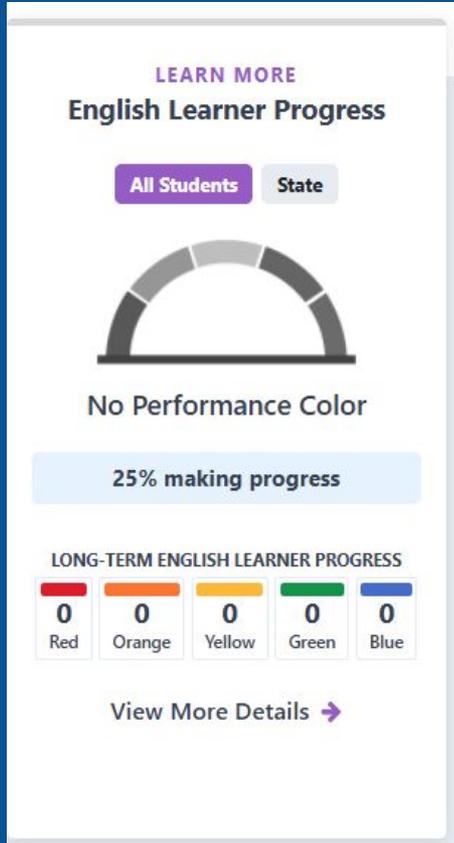
- Yuba decreased from yellow to **RED**
- Status Level is **Very Low**
- Need to improve by at least 3 points to move into Orange.
- SED students are in RED

MATH



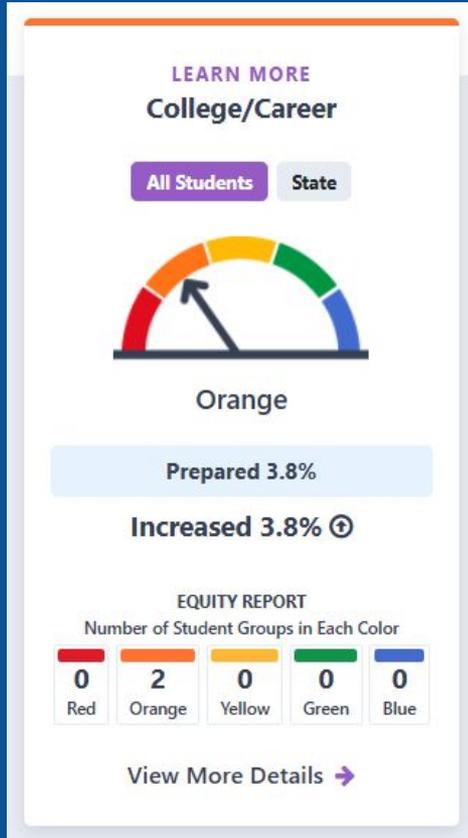
- Yuba decreased from Orange to **RED**
- Our Status Level is **Very Low**
- Need to improve by at least 3 points to move into Orange
- SED students are in RED

ENGLISH LEARNER PROGRESS



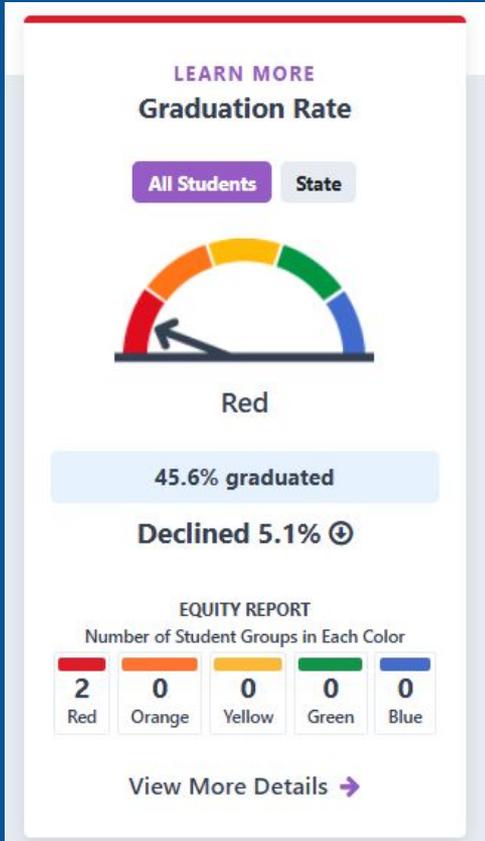
- Yuba has no performance color
- 25% of the students are making progress

COLLEGE/CAREER



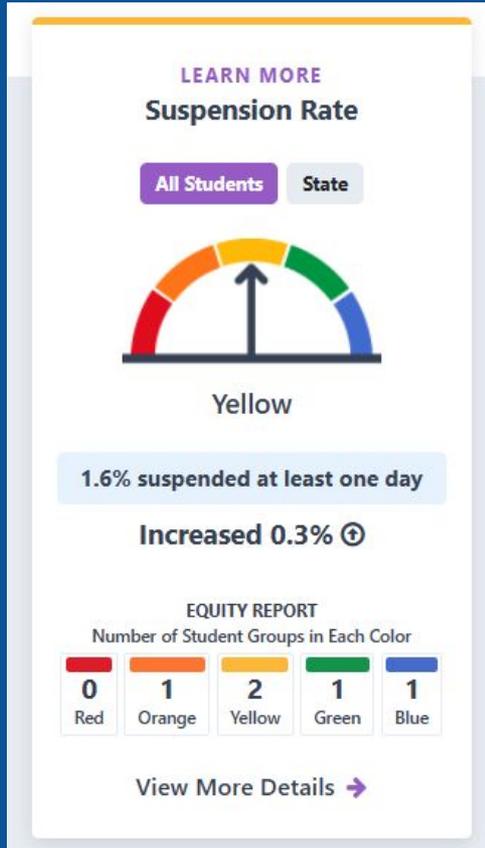
- Yuba increased from red to **ORANGE**
- Status Level is **Very Low**
- Need to improve by 2% to maintain
- No student groups are in the RED

GRADUATION RATE



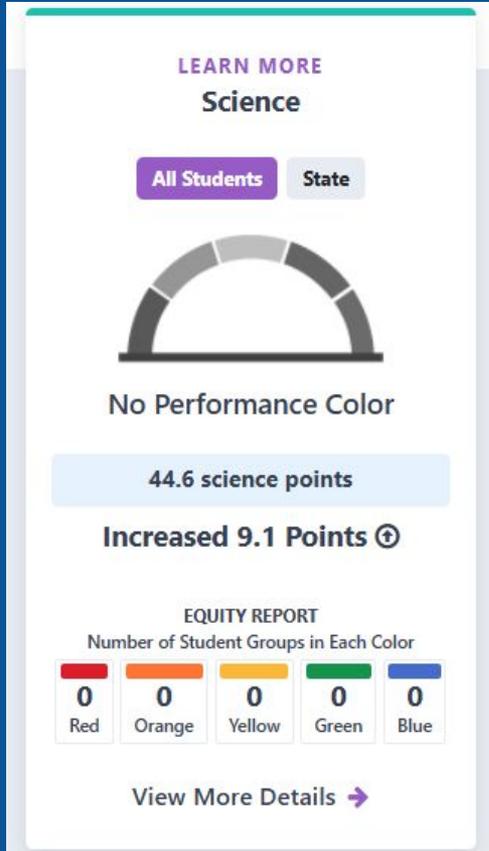
- Yuba remained in the **RED**
- Status Level is Very Low
- If we increase 1%, we will move to Yellow
- Two student groups in the Red

SUSPENSION RATE



- Yuba has remained in the **Yellow**
- Status Level is LOW (which is a good level in this indicator)
- If decline by .3 pts move to Blue and VERY LOW
- No student groups are in RED

SCIENCE



- Yuba has no performance color
- Students take the California Science Test (CAST) in 5th, 8th and 11th grades
- Increased 9.1 pts

Yuba REQUALIFIED FOR DIFFERENTIATED ASSISTANCE

Academic	Graduation Rate
→ SED	→ SED



NEXT STEPS

Present the Results

- Sites share and get input from stakeholder groups (staff, School Site Council, PTA, ELAC)

Plan with the Results

- Continue with current action items
- Bring input from stakeholders as part of 26-27 LCAP Planning Process
- LCAP Advisory Committee reviews and revises Goals and Actions in the LCAP

Discuss PCOE Support

- Determine cadence for check in meetings

THANK YOU

Any questions?



155

YCCPCS Mid-Year LCAP

Feb 4, 2026 for Yuba County
Board of Education



Item 7: Mid-Year LCAP: Overview of Goals and Actions

	Goal 1	Goal 2
Goals	<i>Operationalize interventions/supports to keep all students and families engaged, learning, and achieving through graduation and to students' college/career pathway.</i>	<i>Increase educators' capacity to support all students in engagement, learning, and achievement.</i>
What we said we would focus on in 25-26 to improve outcomes...	<ul style="list-style-type: none"> • Improve student and family engagement (Strengthening internal operations, enhancing family participation, improving school climate and culture) • Provide Tiered Supports (Monitoring matching of academic and social emotional supports using MTSS Framework, Improve SST process, improve attendance systems) • Expand College/Career Pathways (FAFSA awareness, early ID for dual enrollment, equitable access, mental health supports) • Maintain resources and staffing to provide supports • Increase instructional learning time (summer credit recovery and math interventions) 	<ul style="list-style-type: none"> • Provide specific professional learning (continuous improvement, research/evidence based instructional/SEL strategies, math instructional strategies) • Support a continuous improvement mindset (monitoring implementation, needs, observing other programs) • Implement the Math Framework

Item 7: Mid-Year LCAP Goal 1 Progress Update

Keeping all students/families engaged, learning, achieving through graduation and to college/career pathway

Progress	Actions	Implementation and Progress Update	% of Budget Spent
How YCP is progressing to date...	1.1 Student/Family Engagement	Ongoing Implementation: Improving systems over next couple of years	41%
	1.2 Tiered Support and Procedures	Ongoing Implementation: Increased home visits/support staff; SST process complete	57%
	1.3 College Career Pathway Plan	Ongoing Implementation: Trouble enrolling students at community college; working with WIOA; advertising FAFSA	50%
	1.4 Additional Resources & Staffing	YCP maintains necessary staffing to meet the needs of the student population served	37%
	1.5 Increasing Instructional Learning Time	Fully Implemented: Summer 2024	83%
	1.6 Accelerating Progress with Learning Supports	Ongoing Implementation: Focus on math	48%

Item 7: Mid-Year LCAP Goal 1 Outcome Update

Keeping all students/families engaged, learning, achieving through graduation and to college/career pathway

Key Data Points	Baseline Data	Most Recent Data Available	Expected 26-27 Outcomes	On Track?
How YCP is measuring up to its expected outcomes...	A-G Completion: 0 CTE Completers: Data not comparable	A-G Completion: 0 1 Yr Cohort CTE Completers: 11% (11 students)	A-G Completion: >0 CTE Completers>25%	No
	89% overall with student groups within 5%	Attendance: 86% with student groups within 5%	90% overall Student groups within 5%	Yes
	Climate Screener: 58% of students getting by-thriving	Climate Screener: 71% of students getting by-thriving	>85%	Yes
	2 students completed college courses	0 students completed college courses	>30	No
	4/5 year grad rate: 37% overall Low income: 37%; Disabilities 17%; Hispanic 29%; White 43%	46% overall; Low income 46%; Homeless: 41%; Disabilities: 33%; Hispanic: 50%; White: 36%	>75% with group gaps closing at same approximate rate	No, but some closing much faster
	Materials: 100% of students have own copy of textbooks; Facilities: 0 not in good repair	Materials: 100% of students have own copy of textbooks; Facilities: 0 not in good repair	Materials: 100% Facilities: 0 not in good repair	Yes

Item 7: Mid-Year LCAP Goal 2 Progress Update

Increasing educators capacity...

Progress	Actions	Implementation and Progress Update	% of Budget Spent
How YCP is progressing to date...	2.1 Staff Professional Learning	Completed the MTSS Framework PD; Working with math teacher to arrange spring math PD; also attending off site math PD	55%
	2.2 Continuous Improvement	Leadership team is researching DASS schools and planning visits for Spring 2026; created worksheet to establish questions to narrow options	46%
	2.3 Accelerating Progress with Learning Supports (math focus)	Completed 2 of 4 Math Framework implementation group meetings	73%

Item 7: Mid-Year LCAP Goal 2 Outcome Update

Increasing educators capacity...

Key Data Points	Baseline Data	Most Recent Data Available	Expected 26-27 Outcomes	On Track?
How YCP is measuring up to its expected outcomes...	CAASPP ELA 15% proficient overall and low income; 0% disabilities; 21% White; 18% Hispanic	CAASPP ELA 15% proficient overall and low income; 0% disabilities; 13% White; 14% Hispanic	Overall ELA: At least 30% proficient; Groups within 5%; disabilities within 10%	No
	CAASPP Math 2% proficient overall and low income; 0% disabilities; 5% White; 0% Hispanic	CAASPP Math 0% proficient	Overall Math: At least 10% proficient; Groups within 5%-10%	No
	Preparedness college ELA: 17% Preparedness college Math: 0%	Preparedness college ELA: 15% Preparedness college Math: 0%	>25% ELA >5% Math	No
	Chronic absenteeism 28% overall; low income 30%; disabilities 26%; Hispanic 25%; White 32%	Chronic absenteeism 37% overall; low income 39%; disabilities 38%; Hispanic 40%; White 40%	<15% overall; Groups within 5%	No

Item 7: Mid-Year LCAP Goal 2 Outcome Update

Increasing educators capacity...

Key Data Points	Baseline Data	Most Recent Data Available	Expected 26-27 Outcomes	On Track?
How YCP is measuring up to its expected outcomes...	Middle school dropout: 0 High school dropout: 13% overall; 14% low income; 0% disabilities; 11% Hispanic; 16% White	Middle school dropout: 0 High School dropout: 12% overall; 13% low income; 5% disabilities; 13% Hispanic; 10% White	Middle school: 0 High school: <15%; Groups within 5%	Yes
	Suspension rate: 0 Expulsion rate: 0	Suspension rate: 2%; 4% disabilities, 8% American Indian; 2% White, 1% Hispanic Expulsion rate: 0	Suspension rate: <1% Expulsion rate: 0	Yes



Monitoring Goals, Actions, and Resources for the 2025-26 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2025-26 LCAP template and instructions should be consulted when completing required documents.

(6) (A) The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district. (B) The report shall include both of the following: (i) All available midyear outcome data related to metrics identified in the current year's local control and accountability plan. (ii) All available midyear expenditure and implementation data on all actions identified in the current year's local control and accountability plan.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Yuba County Career Preparatory Charter School	Cynthia A. Soares, M.S. Director	cynthia.soares@yubacharterschool.org 530-749-4000

Goal 1

Goal Description

Operationalize interventions/supports to keep all students and families engaged, learning, and achieving through graduation and to students' college/career pathway.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
1.1	% of students with sufficient standards-aligned materials Priority 1b Source: Local Inventory	2023-2024 100% of students have access to their own copies of standards-aligned instructional materials for use at school and at home	2024-2025 100% of students have standards-aligned materials.	2025-2026 100% of students have standards-aligned materials.	2025-2026 100% of students have standards-aligned materials.	100% of students with access to their own copies of standards-aligned instructional materials for use at school and at home
1.2	Annual parent input satisfaction/participation Parent participation Priority 3a/3b Source: Local Surveys & Tracking	2023-2024 93% of parents responded they are satisfied with YCCPCS. Less than 10% of parents participated in the survey. YCCPCS strives to maintain positive survey response rates of at least 85%.	2024-2025 93% of parents responded they are satisfied with YCCPCS. Approx 13% (+3%) of parents participated in the survey.	2025-2026	2025-2026 Data not available as of this reporting	85%+ parent/guardian survey satisfaction with greater than 50% participation increases in involvement through volunteering, decision-making, or schoolwide events.
1.3	Annual Facility Inspection Priority 1c Source: Facility Inspection Tool (FIT)	2023-2024 0 instances	Fall 2024 0 instances	Fall 2025 0 instances	Fall 2025 0 instances	0 instances where facilities do not meet at least "good repair"
1.4	% completion a-g requirements % CTE Completers % of students completing a-g and at least one Pathway Priority 4b-4d Source: CALPADS/SIS	2022-2023 UC/CSU: 0 Low income: 0 Disabilities: 0 Hispanic: 0 White: 0	Spring 2024 4/5 Yr Reporting Req: UC/CSU: 0 CTE: 4% (11 students) UC/CSU and Pathway: 0	Spring 2025 UC/CSU: 0 CTE: 11% (11 students) UC/CSU and Pathway: 0	Fall 2025 UC/CSU: 0 CTE: Not reported till Spring 2026 UC/CSU and Pathway: 0	Overall >0% of students will complete a-g requirements

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		<p>CTE: 20.6% Low income: 21% Disabilities: 33% Hispanic: 29.2% White: 14.3%</p> <p>UC/CSU and Pathway: 0 Low income: 0 Disabilities: 0 Hispanic: 0 White: 0</p>	<p>Spring 2024 Local Metric 1-Yr CTE Cohort: 9-12th grade completing Intro Courses: 41% (+18%) Concentrator Courses: 19% (+13%)</p> <p>1-Yr CTE Cohort: 11-12th grade completing Concentrator Courses: 21% (+13%) Completer Courses: 10% (+3%)</p>			<p>>25% of students will complete CTE pathways >1% of students will complete a-g and at least one Pathway</p> <p>Student Groups Low income: within 5% of overall Disabilities: within 5% of overall Hispanic: within 5% of overall White: within 5% of overall</p>
1.5	Attendance % Priority 5a Source: SIS/DataQuest	<p>Spring 2023 (K-12) Overall: 89% Low income: 88% Disabilities: 90% Hispanic: 90% White: 87%</p>	<p>Spring 2024 (SIS) Overall: 90% (+1%) Low income: 90% (+2%) Disabilities: 94% (+4%) Hispanic: 91% (+1%) White: 90% (+3%)</p>	<p>Spring 2025 Overall: 86% English Learner: 83% Low income: 85% Disabilities: 84% Hispanic: 85% White: 82% Multiple Races: 82%</p>	<p>Spring 2025 Overall: 86% English Learner: 83% Low income: 85% Disabilities: 84% Hispanic: 85% White: 82% Multiple Races: 82%</p>	<p>Overall At least a 90% attendance rate</p> <p>Student Groups Low income: within 5% of overall Disabilities: within 5% of overall Hispanic: within 5% of overall White: within 5% of overall</p>
1.6	4/5-year graduation rate Priority 5e Source: CA Dashboard	<p>Spring 2023 Overall: 37% (new baseline 4/5 year)</p> <p>Student Groups Low income: 37% Disabilities: 17% Hispanic: 29% White: 43%</p>	<p>Spring 2024 Overall: 51% (+14%)</p> <p>Student Groups Low income: 51% (+14%) Disabilities: 63% (+46%) Hispanic: 49% (+20%) White: 48% (+5%)</p>	<p>Spring 2025 Overall: 46% Student Groups Low income: 46% (red) Homeless: 41% Disabilities: 33% Hispanic: 50% (red) White: 36%</p>	<p>Spring 2025 Overall: 46% Student Groups Low income: 46% (red) Homeless: 41% Disabilities: 33% Hispanic: 50% (red) White: 36%</p>	<p>Overall Maintain a target 4/5-year graduation rate of >75%.</p> <p>Student Groups Low-income: close gap by same % as overall Disabilities: close gap by same % as overall</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
						Hispanic: close gap by same % as overall White: close gap by same % as overall
1.7	Broad Course of Study Percentage of 6-12 students with access to a broad course of study Priority 7a Source: SIS	2023-2024 100% of enrolled students have access to a broad course of study.	Fall 2024 100% of enrolled students have access to a broad course of study.	Fall 2025 100% of enrolled students have access to a broad course of study.	Fall 2025 100% of enrolled students have access to a broad course of study.	Overall 100% of enrolled students will have access to a broad course of study.
1.8	Programs and services for unduplicated students and students with IEPs Priority 7b/7c Source: SIS/Local tracking	2023-2024 100% of students classified as unduplicated or students with special needs have access to all programs and services offered to enrolled YCCPCS students as measured by the UCP.	Fall 2024 100% of students classified as unduplicated or students with special needs have access to all programs and services offered to enrolled YCCPCS students as measured by the UCP.	Fall 2025 100% of students classified as unduplicated or students with special needs have access to all programs and services offered to enrolled YCCPCS students as measured by the UCP.	Fall 2025 100% of students classified as unduplicated or students with special needs have access to all programs and services offered to enrolled YCCPCS students as measured by the UCP.	100% of students classified as unduplicated or students with special needs will have access to all programs and services offered to enrolled YCCPCS students as measured by the UCP.
1.9	Climate Screener Priority 6c Source: Locally Tracked CoVitality	Fall 2023 Baseline 58% of students were classified as 'getting by,' 'moderate thriving,' or 'high thriving' on the CoVitality Screener.	Fall 2024 66% (+8%) of students were classified as 'getting by,' 'moderate thriving,' or 'high thriving' on the CoVitality Screener.	Fall 2025 71% of students were classified as 'getting by,' 'moderate thriving,' or 'high thriving' on the CoVitality Screener.	Fall 2025 71% of students were classified as 'getting by,' 'moderate thriving,' or 'high thriving' on the CoVitality Screener.	Of students participating, >85% will be classified as 'getting by,' 'moderate thriving,' or 'high thriving' on the CoVitality Screener.
1.10	1-year cohort grad rate Priority 8 Source: CA Dashboard	Spring 2022 Overall 81% Low income: 79% Disabilities: 94% Hispanic: 88% White: 77%	Spring 2024 Overall 96% (+26%) Low income: 98% (+33%) Disabilities: 100% Hispanic: 100% White: 89% (+20%)	Spring 2025 Overall 85% Low income: 83% Disabilities: Too few Hispanic: 82% White: 88%	Spring 2025 Overall 85% (-11%) Low income: 83% (-15%) Disabilities: Too few Hispanic: 82% (-18%) White: 88% (-1%)	Overall Maintain a target 1-year graduation/ equivalency rate of >80%. Student Groups Low-income: close gap by same % as overall

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
						Disabilities: close gap by same % as overall Hispanic: close gap by same % as overall White: close gap by same % as overall
1.11	Number of students completing college courses Priority 8 Source: SIS Query/ Report	Fall 2023 2 student Student Groups Too few students to publicly report, however, the student is identified in one or more unduplicated student groups.	Fall 2024 1 student Student Groups Too few students to publicly report, however, the student is identified in one or more unduplicated student groups.	Fall 2025 0 students	Fall 2025 0 students	>30 students successfully completing Concurrent Enrollment, Dual Enrollment, or Articulated courses Student Groups Low income: within 5% of other groups Disabilities: within 5% of other groups Hispanic: within 5% of other groups White: within 5% of other groups
1.12	% of high school students completing grad plans Priority 8 Source: Locally tracked	2023/2024 school year 91% of first year students completed a grad plan.	Spring 2025 65% of students completed a grad plan as of 4/23/25.	Spring 2026	Spring 2026 Not available as of this reporting	100% of students will meet with and complete a graduation plan with an academic advisor within the first year of enrollment.

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	<p>Student & Family Engagement Plan To improve low graduation rates and college-career readiness for low-income and underperforming students, as identified by the CA Dashboard, Yuba County Career Preparatory Charter School (YCCPCS) will implement local procedures to foster academic engagement and school connectedness over the next three years. The plan includes:</p> <p>1. Strengthening Internal Operations: a. Develop enrollment and orientation procedures to train staff effectively in 2025-26. b. Partner with YCOE and PCOE to enhance state and local data systems. c. Train staff to use local assessment tools (e.g., STAR reports) for real-time instructional decisions.</p> <p>2. Enhancing Family Engagement: a. Boost parent participation via personalized event invitations (e.g., awards nights, CAC meetings) <ul style="list-style-type: none"> • Encourage survey completion during events. b. Conduct empathy interviews via PLCs to support CTE and post-secondary planning. c. Expand parent support for independent study programs via onsite and virtual opportunities in partnership with the Community School’s Grant.</p> <p>3. Improving School Climate and Culture: a. Use CoVitality data to address SEL needs. b. Increase participation in biannual surveys from the Fall 2023 baseline. c. Implement tiered responses to CoVitality data, including group-based CoVitality lessons. d. Provide classes that support life skills, social-emotional and academic growth.</p>	Yes	Ongoing Implementation	See grad rate/plans; CCI and college courses above		\$120,517.00	\$49774.96

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.2	<p>Tiered Support & Procedures Plan To address low graduation rates, ELA/math achievement, and college-career readiness for low-income and underperforming students, as identified by the CA Dashboard, Yuba County Career Preparatory Charter School (YCCPCS) will enhance tiered support systems in collaboration with the Community Schools Grant. The plan focuses on behavioral (attendance) and social-emotional (student screener) needs and includes:</p> <p>1. Evaluate and Refine MTSS Framework: Monitor the effectiveness of early identification (using state and local assessment data) and matching of academic and social-emotional supports (including differentiated curricular supports) using the YCCPCS MTSS Framework.</p> <p>2. Strengthen Student Success Team (SST) Process: Review and update the SST process to align with identified student needs.</p> <p>3. Improve Attendance Systems: Leverage the leadership team and Charter Advisory Council to develop systems targeting chronic absenteeism, then monitor implementation and effectiveness in collaboration with the program specialist.</p>	Yes	Ongoing Implementation	See grad/drop, attendance rates and CoVitality above	<p>Achievement data from Goal 2: Spring 2024 ELA 33% (+18%) Overall 32% (+17%) Low Income 14% (+14%) Disabilities 42% (+21%) White 23% (+5%) Hispanic</p> <p>Spring 2024 MATH 0% (-2%) Overall 0% (-2%) Low Income 0% (No change) Disabilities 0% (-5%) White 0% (No change) Hispanic</p>	\$234,103.00	\$132515.91
1.3	<p>College/Career Pathway Plan To improve low graduation and college-career readiness rates for low-income and underperforming students, as identified by the CA Dashboard, Yuba County Career Preparatory Charter School (YCCPCS) will implement clear college/career pathway procedures and support systems. The plan includes:</p>	Yes	Ongoing Implementation	See grad plans/rate and CTE Completers above		\$77,258.00	\$39007.95

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>1. Develop Graduation Plans: Create and update semesterly graduation plans, exploring integration with Aeries.</p> <p>2. College/Career Transition Support: Encourage student participation in college courses, work experience, and college/career events like field trips, job shadowing, and job fairs.</p> <p>3. Enhance Community Engagement: a. Increase FAFSA awareness through family events and Parent Square. b. Identify students early for dual enrollment and support them with onsite courses. c. Finalize articulation of CTE Capstone courses and others as feasible.</p> <p>4. Support Mental Health and Wellness: Raise awareness and provide resources for student mental health, including drug abuse prevention.</p> <p>5. Ensure Equitable Access: Provide equitable pathway opportunities for unduplicated students and those with IEPs.</p>						
1.4	<p>Additional Resources & Staffing Plan YCCPCS will maintain adequate resources and staffing to provide a multi-tiered system of support (e.g. academic tutors, PBIS, behavior/attendance), including social, emotional, and mental health coaching and referrals.</p>	Yes	Fully Implemented	See grad rate, CoVitality and attendance above		\$150,566.00	\$56232.45
1.5	<p>Learning Recovery Grant: Increase Instructional Learning Time</p>	No	Fully Implemented	See math achievement for		\$9,000.00	\$7508.55

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>Description: In 25-26, offer an 18 - day voluntary (approximately 10%) and referred (approximately 90%) 9-12 summer school program to maintain student and family engagement and provide:</p> <ul style="list-style-type: none"> a. instructional support for credit recovery in core subjects and b. 1:1 and small group math intervention. <p>Conduct specific outreach to enroll low-income/Hispanic students.</p> <p>Expand the summer program to 20+ days beginning in 26-27.</p> <p>Impact Metric: Track the 25-26 school year 4/5-year and 1-year graduation rates, dropout, and attendance rates.</p> <p>Rationale: YCCPCS, a DASS school, serves primarily low-income, at-promise students needing substantial support for graduation and college/career readiness. A summer learning program will make graduation attainable for some students and support voluntary enrollments with learning acceleration. Additionally, it will support the improved attendance in 25-26.</p> <p>Research Support: The Wallace Foundation’s Summer Learning Toolkit highlights evidence for well-designed summer programs:</p> <ol style="list-style-type: none"> 1. A RAND study for the NSLP showed students attending voluntary summer programs for 20+ days over two summers significantly outperformed peers in reading and math on standardized tests. 2. Research confirms low-income students face summer learning loss in math and reading. Quality summer programs with academics and enrichment prevent this loss and advance skills. 3. NSLP data tracked through 7th grade revealed sustained benefits, including improved grades and attendance, indicating long-term academic impact. 			low income above			

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>4. The RAND study noted enhanced social-emotional skills, like empathy and teamwork, in students with high attendance, supporting long-term success.</p> <p>5. Structured programs foster supportive relationships, promoting positive behavior and reducing disciplinary issues.</p>						
1.6	<p>Learning Recovery Grant: Accelerating Progress with Learning Supports TUTORING</p> <p>Description: The staff will provide 1:1 and small-group instructional support (tutoring), both assigned and voluntary, in-person and virtually, to boost engagement and provide first instruction support, especially for low-income students.</p> <p>Impact Metric: Because YCCPCS is a non-classroom-based program, attendance (based on work completion) and average credits (9-12) will be tracked.</p> <p>Rationale: YCCPCS serves a low-income, at-risk student population. As a DASS school, students typically lag in graduation and college/career readiness. Flexible tutoring options will enhance work completion and support attendance, driving gains in reading and math.</p> <p>Research Support: The National Student Support Accelerator (NSSA) District Playbook from Stanford University highlights evidence for high-impact tutoring, which is similarly supported by the Anneberg Institute at Brown University's "Design Principles for Accelerating Student Learning with High-Impact Tutoring:</p>	No	Ongoing Implementation	See attendance outcomes above	Goal 2 average credit data not currently available	\$101,029.00	\$48458.29

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>1. It outperforms other interventions, delivering significant academic gains across grade levels and subjects.</p> <p>2. Defined by frequent, consistent, trained tutors using quality materials and data-driven methods, it yields over four months of extra learning in elementary literacy and nearly ten months in high school math.</p> <p>3. It effectively addresses learning gaps widened by COVID-19 and systemic inequities through personalized instruction, particularly for low-income students and students of color.</p> <p>4. Research and district insights emphasize frequent sessions, consistent tutors, quality materials, and data-informed instruction as keys to impactful tutoring.</p> <p>5. Studies, like those from OSSE in Washington, D.C., indicate that high-impact tutoring boosts attendance and academic outcomes by enhancing student engagement.</p>						

Goal 2

Goal Description

Increase educators' capacity to support all students in engagement, learning, and achievement.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
2.1	% of appropriately assigned and credentialed teachers Priority 1a Source: CALSASS	2022-2023 100% of teachers are appropriately assigned and credentialed.	Fall 2024 82% (9/11) of teachers are appropriately assigned and credentialed.	Fall 2025 Now available on the CA Dashboard 52% of teachers are appropriately assigned and credentialed. YCP operates under EC 44865, which provides credentialing flexibility for alternative education programs.	Fall 2025 Now available on the CA Dashboard 52% of teachers are appropriately assigned and credentialed. YCP operates under EC 44865, which provides credentialing flexibility for alternative education programs.	100% of teachers are appropriately assigned and credentialed
2.2	State standards implementation EL access to State and ELD standards (avg 3 ELD scores) Priority 2a/2b Source: LI Self-Reflection Tool	Spring 2024: 4.3 points on a 5-point scale	Spring 2025: 4.3 points on a 5-point scale	Spring 2026	Spring 2026 Not available as of this reporting	On a 5-point self-reflection tool maintain at least a 4 (80%).
2.3	% of students proficient on CAASPP ELA % of students proficient on CAASPP math Priority 4a Source: DataQuest/ CDE Test Results	Spring 2023 ELA: 15% Overall and Low Income 0% Disabilities; 21% White; 18% Hispanic Math: 2% Overall and Low Income 0% Disabilities; 5% White; 0% Hispanic	Spring 2024 ELA 33% (+18%) Overall 32% (+17%) Low Income 14% (+14%) Disabilities 42% (+21%) White 23% (+5%) Hispanic Spring 2024 MATH 0% (-2%) Overall 0% (-2%) Low Income	Spring 2025 ELA 15% Overall 15% Low Income 0% Disabilities 13% White 14% Hispanic Spring 2025 MATH 0% Overall 0% Low Income 0% Disabilities 0% White 0% Hispanic	Spring 2025 ELA 15% Overall 15% Low Income 0% Disabilities 13% White 14% Hispanic Spring 2025 MATH 0% Overall 0% Low Income 0% Disabilities 0% White 0% Hispanic	Overall ELA: At least 30% proficient Overall math: At least 10% proficient Student Groups Low income: within 5% of other groups Disabilities: within 10% of other groups Hispanic: within 5% of other groups

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
			0% (No change) Disabilities 0% (-5%) White 0% (No change) Hispanic			White: within 5% of other groups
2.4	% of EL students making at least one year's progress % reclassified ELs Priority 4e/4f Source: CA Dashboard ELPI & DataQuest	Spring 2023 There are too few to report publicly.	Spring 2024 There are too few to report publicly.	Spring 2025 There are too few to report publicly.	Spring 2025 There are too few to report publicly.	>50% of ELs will make at least one year's progress toward English proficiency. Maintain a reclassification rate of at least 1%
2.5	College ELA and math Preparedness (EAP) Priority 4g/4h Source: DataQuest 11th gr test results	Spring 2023 Conditionally Ready/Ready ELA: 17% Conditionally Ready/Ready math: 0%	Spring 2024 Conditionally Ready/Ready ELA: 33% (+16%) Conditionally Ready/Ready math: 0% (No change)	Spring 2025 Conditionally Ready/Ready ELA: 15% Conditionally Ready/Ready math: 0%	Spring 2025 Conditionally Ready/Ready ELA: 15% Conditionally Ready/Ready math: 0%	>25% of students will be Conditionally Ready or Ready for college-level ELA courses >5% of students will be Conditionally Ready or Ready for college-level math courses College placement assessments do not apply to DASS schools
2.6	Chronic absenteeism % Priority 5b Source: SIS/DataQuest	Spring 2023 Overall: 28% Student Groups Low Income: 30% Disabilities: 26% Hispanic: 25% White: 32%	Spring 2024 Overall: 27% Student Groups Low Income: 28% Disabilities: 23% Hispanic: 25% White: 28% Homeless: 38% English Learner: 28% Two or More Races: 29%	Spring 2025 TK-12 Overall: 37% Student Groups English Learner: 33% Low Income: 39% Homeless: 43% Disabilities: 38% Am Ind/Alk Native 17% Hispanic: 40% White: 40% Two or More Races: 29%	Spring 2025 TK-12 Overall: 37% Student Groups English Learner: 33% Low Income: 39% Homeless: 43% Disabilities: 38% Am Ind/Alk Native 17% Hispanic: 40% White: 40% Two or More Races: 29%	<15% chronic absenteeism Low income: within 5% of overall Disabilities: within 5% of overall Hispanic: within 5% of overall White: within 5% of overall

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
2.7	Middle school dropout rates High school dropout rates Priority 5c/5d Source: DataQuest	2022-2023 Middle School Overall: 0% (-5%) High School Overall: 13% (-7%) Low income: 14% (-8%) Disabilities: 0% (-16%) Hispanic: 11% (-9%) White: 16% (-9%)	Sp 2024 1 Year Dropout Rates Note: Data reported from CALPADS not DataQuest Middle school dropouts: 8% (+8%) - One student Student Groups Too few students to publicly report High school dropouts: 11% (-2%) Student Groups Low Income: 11% (-3%) EL: 18% (-17%) FY/Homeless: 21% (-4%) Disabilities: 0% (no change) Hispanic: 13% (+2%) White: 12% (-4%) Multi Race: 10% (+6%)	Spring 2025 (CALPADS, not DataQuest) Middle school: 0 High school: 12% Student Groups Low Income: 13% EL: 18% FY and Homeless: 39% Disabilities: 5% Hispanic: 13% White: 10% Multi Race: 14%	Spring 2025 (CALPADS, not DataQuest) Middle school: 0 High school: 12% Student Groups Low Income: 13% (+2%) EL: 18% (no change) FY and Homeless: 39% (+18%) Disabilities: 5% (+5%) Hispanic: 13% (no change) White: 10% (-2%) Multi Race: 14% (+4%)	Overall Middle school dropout 0% Maintain high school dropout <15 % Student Groups Low income: within 5% of overall Disabilities: within 5% of overall Hispanic: within 5% of overall White: within 5% of overall
2.8	Suspension/Expulsion Rate Priority 6b Source: DataQuest	2022-2023 0 suspensions/expulsion s	Spring 2024 Suspension Rate 1% Overall 3% Hispanic 3% Disabilities Spring 2024 Expulsion Rate 0%	Spring 2025 Suspension Rate 2% Overall Student Groups 0% English Learners (no color) 0% Long-Term English Learners (no color)	Spring 2025 Suspension Rate 2% Overall 0% English Learners (no color) 0% Long-Term English Learners (no color) 2% Low Income (yellow) 4% Disabilities (orange)	Maintain > 1% suspension rate and 0% expulsion rate

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
				2% Low Income (yellow) 4% Disabilities (orange) 2% Homeless (no color) 1% Hispanic (green) 8% American Indian (no color)	2% Homeless (no color) 1% Hispanic (green) 8% American Indian (no color) 0% Two or More Races (blue) 2% White (yellow) Spring 2025 Expulsion Rate 0%	
2.9	Credit Completion Priority 8 Source: SIS Query/ Report	Fall 23 Average 24.17	Fall 2024 Overall Avg 27.72 (+3.6) Low Income 27.57 Disabilities 26.83 Hispanic 28.89 White 26.92	Fall 2025 Overall Avg 23.46	Fall 2025 Overall Avg 23.46	Overall: Students will complete a minimum of 25 HS credits on average each semester
2.10	Annual staff PD survey results Priority 8 Source: Locally tracked	100% of teachers surveyed to determine their professional learning needs.	Spring 2025 100% of staff, including teachers, were surveyed to determine their professional learning needs.	Spring 2026	Spring 2026 Data not available as of this reporting	100% of teachers will be surveyed to determine their professional learning needs.
2.11	% of students making one year's growth on the local assessment in ELA and Math Priority 8 Source: Locally tracked online platform	2023-2024 Baseline year Spring 2024 the data incomplete to show one year of growth. As of Spring 2024 in ELA (reading) 57.2 % have shown growth	Discontinued this metric in 24-25. See Metric 2.13.	NA	NA	Overall Reading: At least 60% making one year's growth in ELA Overall Math: At least 40% making one year's growth in Math Student Groups

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		and in Math 60.2% students have shown growth				Low income: within 5% of overall Disabilities: within 10% of overall Hispanic: within 5% of overall White: within 5% of overall
2.12	% professional development attendance & implementation Priority 8 Source: Locally Tracked	2023-2024 100% trained 82% of certificated staff implementing 66% of classified staff implementing, as applicable to each position	Spring 2025 100% trained 60% (-20%) of certificated staff implementing 55% (-11%) of classified staff implementing, as applicable to each position.	Spring 2026	Spring 2026 Data not available as of this reporting	100% of school staff trained on SEL/Trauma-Informed practices and > 75% implementation.
2.13	Grade equivalency change indicating student growth on the local assessment in Reading and Math Priority 8 Source: Locally tracked online platform	This data was not collected in 23-24. See Spring 2025 for established baseline.	Spring 2025 Overall Reading GE - 0.3 (79 students) Groups Low Income: No change (70 students) EL: Too few students to report; however, this group had a significant positive change (6 students) Disabilities: 2.1 (23 students) White: -0.9 (29 students) Hispanic: 0.4 (37 students) Overall Math 0.1 (65 students)	Spring 2026	Spring 2026 Not available as of this reporting	Grade Equivalency Overall: At least 1.0 GE positive change Groups: Within 0.2 of reported groups

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
			Groups Low Income: 0.1 (57 students) EL: Too few students to report; however, this group had a significant positive change (3 students) Disabilities: 0.8 (22 students) White: 1.1 (25 students) Hispanic: 0.2 (29 students)			

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	Staff Professional Learning To address Comprehensive Support and Improvement for the low graduation rate and the CA Dashboard's overall and low-income, low-performing ELA, math achievement, graduation, and readiness rates, YCCPCS will provide whole and small-group structured staff professional learning, including: 1. PLC time to support continuous improvement, including PD for math instructional strategies training (differentiation, real-world CTE applications) into protected PLC days. 2. using research/evidence-based instructional and SEL practices (e.g., PBIS, CoVitality) and identifying and addressing barriers underrepresented groups face (e.g., historical distrust of institutions, language differences, socioeconomic challenges). 3. pedagogy/ instruction focusing on CTE in 24-25 and math instructional strategies to address assorted topics such as a lack of basic number sense in 25-26.	Yes	Fully Implemented	See PD and achievement data above.		\$556,722.00	\$305517.52

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	4. ongoing staff development (Mondays) for refinement of a Multi-Tiered System of Support						
2.2	<p>Continuous Improvement Support continuous improvement efforts by</p> <ol style="list-style-type: none"> 1. monitoring professional learning needs and implementation 2. monitoring goal and action implementation and effectiveness 3. monitoring student outcomes and other program data 4. using the leadership team to plan observation of one or two DASS/IS models/programs to determine how practices are implemented 	Yes	Partially Implemented	See professional development and state and local achievement data above.		\$61,131.00	\$28292.77
2.3	<p>Learning Recovery Grant: Accelerating Progress with Learning Supports MATH FRAMEWORK IMPLEMENTATION Description: Two math teachers will participate in the YCOE Math Framework Implementation Work Group. Training is developed by the Sacramento County Office of Education and facilitated by the Sutter County Superintendent of Schools (All staff trained separately in Goal 1.1).</p> <p>Impact Metric: Track STAR math score improvements as early indicators of success for the Spring 2026 and Spring 2027 CAASPP assessments.</p> <p>Rationale: YCCPCS serves a low-income, at-risk student population. As a DASS school, students typically lag in graduation and college/career readiness. Math instructional</p>	No	Partially Implemented	See local STAR data metric above.		\$2,000.00	\$1456.17

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>strategies professional development will support student engagement and achievement in math.</p> <p>Research Support: The 2023 California Mathematics Framework promotes equity and excellence in math education. Evidence for its implementation, per the California Department of Education (CDE) and related sources, includes:</p> <ol style="list-style-type: none"> 1. Research Basis: Rooted in studies on inquiry-based learning, real-world applications, and culturally responsive teaching to enhance accessibility. 2. Equity Goals: Using inclusive teaching strategies to target achievement gaps, citing lower math proficiency among Black and Latino students. 3. Standards Alignment: It matches California’s Common Core Standards and reflects the 2022–23 assessments, showing progress but ongoing proficiency challenges. 4. Educational Partner Support: Backed by educators, administrators, and groups like the Campaign for College Opportunity, with input from higher education and industry. 5. Flexible Implementation: Allows local education agencies to adapt to their context. <p>While supported by engagement and some research, the framework lacks evidence of improved outcomes.</p>						

Impact to the Budget Overview for Parents

Item	As adopted in Budget Overview for Parents	Mid-Year Update
Total LCFF Funds	3381043	3119663
LCFF Supplemental/Concentration Grants	781881	736413



ANNUAL FINANCIAL REPORT

JUNE 30, 2025

<PAGE INTENTIONALLY LEFT BLANK>

YUBA COUNTY OFFICE OF EDUCATION

TABLE OF CONTENTS
JUNE 30, 2025

FINANCIAL SECTION

Independent Auditor's Report..... - 1 -
Management's Discussion and Analysis..... - 5 -
Basic Financial Statements
 Government-Wide Financial Statements
 Statement of Net Position..... - 15 -
 Statement of Activities..... - 16 -
 Fund Financial Statements
 Governmental Funds' - Balance Sheets..... - 18 -
 Reconciliation of the Governmental Funds' Balance Sheets to the Statement of Net Position..... - 20 -
 Governmental Funds - Statement of Revenues, Expenditures, and Changes in Fund Balance..... - 22 -
 Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities..... - 24 -
 Proprietary Funds - Statement of Net Position..... - 26 -
 Proprietary Funds - Statement of Revenues, Expenses, and Changes in Net Position..... - 27 -
 Proprietary Funds - Statement of Cash Flows..... - 28 -
 Fiduciary Funds - Statement of Net Position..... - 29 -
 Fiduciary Funds - Statement of Changes in Net Position..... - 30 -
Notes to the Financial Statements..... - 31 -

REQUIRED SUPPLEMENTARY INFORMATION

General Fund - Budgetary Comparison Schedule..... - 63 -
Charter School Special Revenue Fund - Budgetary Comparison Schedule..... - 64 -
Special Education Pass-Through Fund - Budgetary Comparison Schedule..... - 65 -
Schedule of Proportionate Share of the Net Pension Liability..... - 66 -
Schedule of Contributions..... - 67 -
Schedule of Changes in the Total OPEB Liability and Related Ratios..... - 68 -
Schedule of Proportionate Share of the Net OPEB Liability..... - 69 -
Schedule of Changes in the Total OPEB Liability and Related Ratios..... - 69 -

SUPPLEMENTARY INFORMATION

Schedule of Expenditures of Federal Awards..... - 73 -
Schedule of Average Daily Attendance (ADA)..... - 75 -
Schedule of Financial Trends and Analysis..... - 76 -
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements..... - 77 -
Schedule of Charter Schools..... - 79 -
Combining Statements - Non-major Governmental Funds
 Combining Balance Sheet..... - 80 -
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balance..... - 81 -
 Local Education Agency Organization Structure..... - 82 -
Note to Supplementary Information..... - 83 -

YUBA COUNTY OFFICE OF EDUCATION

TABLE OF CONTENTS
JUNE 30, 2025

OTHER AUDITOR’S REPORT

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*..... - 87 -
Independent Auditor’s Report on Compliance for Each Major Federal Program and Internal Control over Compliance
in Accordance with the Uniform Guidance - 89 -
Independent Auditor’s Report on State Compliance..... - 93 -

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditors’ Results - 99 -
Financial Statement Findings - 100 -
Federal Award Findings and Questioned Costs - 101 -
State Award Findings and Questioned Costs - 102 -
Summary Schedule of Prior Audit Findings - 103 -

FINANCIAL SECTION

<PAGE INTENTIONALLY LEFT BLANK>



INDEPENDENT AUDITOR'S REPORT

Board of Directors
Yuba County Office of Education
Marysville, California

REPORT ON THE FINANCIAL STATEMENTS

Opinions

We have audited the financial statements of the governmental 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, 2025, 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, each major fund, and the aggregate remaining fund information of Yuba County Office of Education, as of June 30, 2025, 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.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- ❖ Exercise professional judgment and maintain professional skepticism throughout the audit.
- ❖ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- ❖ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Yuba County Office of Education's internal control. Accordingly, no such opinion is expressed.
- ❖ 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 as management's discussion and analysis, budgetary comparison information, pension information, and OPEB information on pages 5-14 and 63-69, 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").

2024-25 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* requires:

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

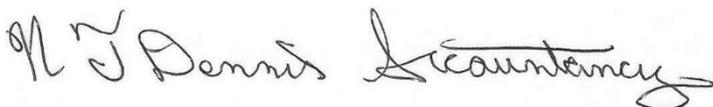
Other Information Included in the Annual Financial Report

Management is responsible for the other information included in the annual report. The other information comprises the LEA Organization Structure and Combining Statements of Nonmajor Funds but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic 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 29, 2026 on our consideration of Yuba County Office of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Yuba County Office of Education's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Yuba County Office of Education's internal control over financial reporting and compliance.



M. J. Dennis Accountancy

January 29, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

This section of Yuba County Office of Education's ("COE's") annual financial report presents our discussion and analysis of the COE's financial performance during the fiscal year that ended on June 30, 2025. Please read it in conjunction with the COE's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

- Total net position was \$20.4 million and increased more than 19 percent over the course of the year.
- Overall revenues were \$57 million, \$3.3 million more than expenses.
- The total cost of basic programs declined 1.3 percent to \$53.7 million.
- The County School Services Fund (general fund) reported an increase in fund balance this year of \$2.5 million

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financials Section

This annual report consists of four parts—*management’s discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*, and *supplementary information*. 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

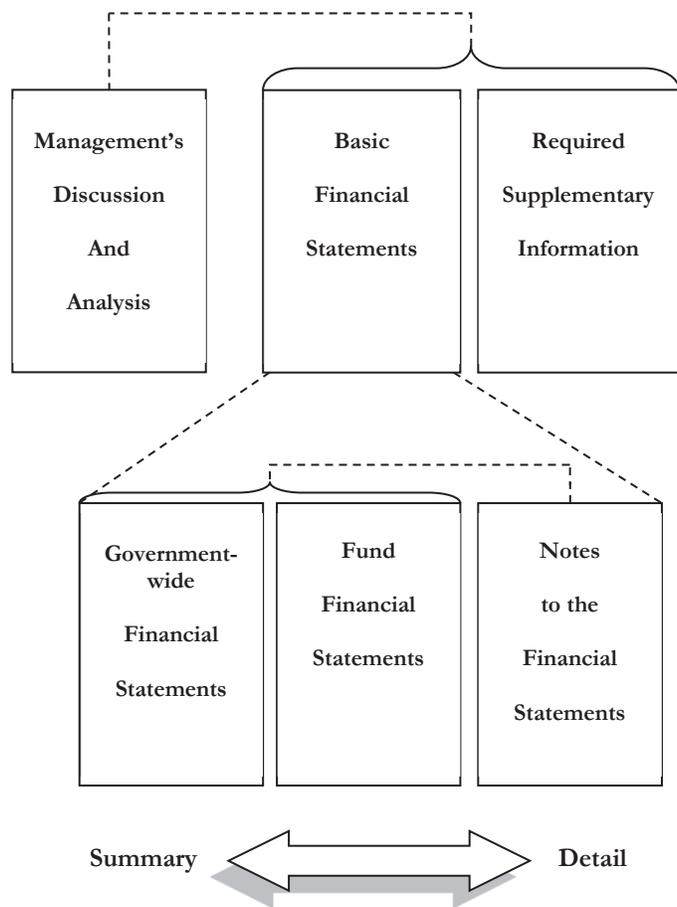
The first two statements are COE-wide financial statements that provide both short-term and long-term information about the COE’s overall financial status. The remaining statements are fund financial statements that focus on individual parts of the COE, reporting the COE’s operations in more detail than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

- The *governmental funds* statements tell how *general government* services like were financed in the *short term* as well as what remains for future spending.
- *Fiduciary fund* statements provide information about the financial relationships in which the COE acts solely as a trustee or agent for the benefit of others.

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

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

COE-wide Statements. The COE-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, 2025

The two COE-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 government-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.

Major Features of Yuba County Office of Education’s Government-wide and Fund Financial Statements

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

	<u>Government-wide Statements</u>	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>
<i>Scope</i>	Entire LEA government (except fiduciary funds)	The activities of the COE that are not proprietary or fiduciary, such as special education and building maintenance	Instances in which the COE administers resources on behalf of someone else, such as scholarship programs and student activities monies
<i>Required financial statements</i>	Statement of net position Statement of activities	Balance sheet Statement of revenues, expenditures, and changes in fund balances	Statement of fiduciary net position Statement of changes in fiduciary net position
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/ liability information</i>	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 short-term and long-term; the COE’s funds do not currently contain capital assets, although they can
<i>Type of inflow/ outflow information</i>	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

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).

YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
 JUNE 30, 2025

The COE has two 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 government-wide statements, we provide additional information with the governmental funds statements that explains the relationship (or differences) between them.
- ❖ *Fiduciary funds*—The COE is the trustee, or fiduciary, for assets that belong to others, such as the scholarship fund and the student activities funds. 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 government-wide financial statements because the COE cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE COE AS A WHOLE

Net position. The COE’s net position was larger on June 30, 2025, than they were the year before—increasing more than 19 percent to \$20.4 million. The unrestricted net position is no longer a deficit.(See Table 1.)

Table 1 - Net Position

<i>(\$ Amounts in millions)</i>	2025	Restated 2024	\$ Change	% Change
Current assets	\$ 35.6	\$ 34.5	\$ 1.1	3%
Non-current assets	13.8	13.6	0.2	1%
Total Assets	49.4	48.1	1.3	3%
Deferred outflows of resources	6.6	7.4	(0.8)	-11%
Current liabilities	9.5	11.4	(1.9)	-17%
Non-current liabilities	25.3	26.4	(1.1)	-4%
Total Liabilities	34.8	37.8	(3.0)	-8%
Deferred inflows of resources	0.8	0.6	0.2	33%
Net position				
Net investment in capital assets	12.5	14.4	(1.9)	-13%
Restricted	7.7	5.3	2.4	45%
Unrestricted	0.2	(2.6)	2.8	-108%
Total Net Position	\$ 20.4	\$ 17.1	\$ 3.3	19%

The COE’s improved financial position is the product of many factors. Current and long-term liabilities were reduced and expenditures were further reduced from the prior year.

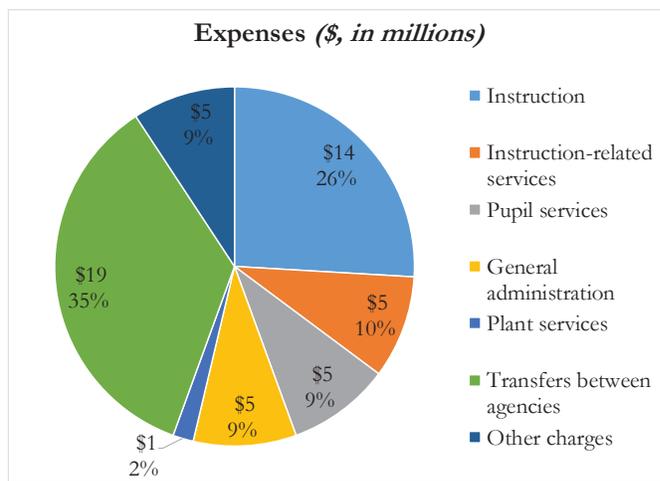
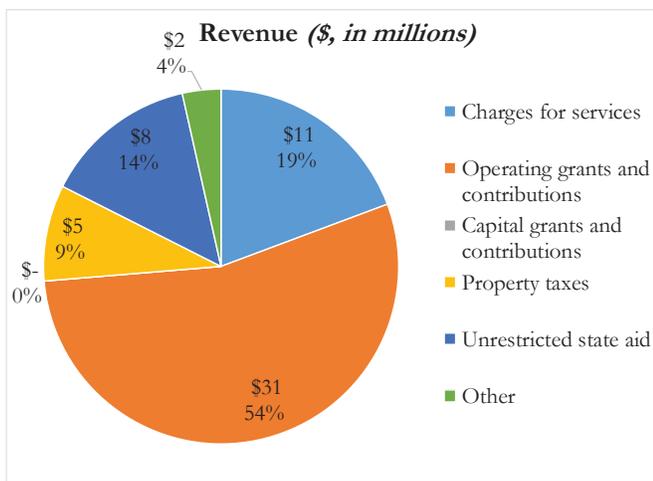
YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
 JUNE 30, 2025

Changes in net position. The COE’s total revenues remained relatively flat with a \$0.1 million decrease. (See Table 2.) Charges for services and operating grants and contributions accounted for most of the COE’s revenue, with each contributing about 74 cents of every dollar raised. The remaining 16 percent of revenues came from Property Taxes, Unrestricted State Aid, and Other.

Table 2 - Activities

(\$ Amounts in millions)	2025	2024	\$ Change	% Change
Program revenue				
Charges for services	\$ 11.3	\$ 13.6	\$ (2.3)	-17%
Operating grants and contributions	31.0	27.7	3.3	12%
Capital grants and contributions	-	1.9	(1.9)	-100%
General revenue				
Property taxes	5.4	4.9	0.5	10%
Unrestricted state aid	7.5	8.8	(1.3)	-15%
Other	1.8	0.2	1.6	800%
Total Revenue	57.0	57.1	(0.1)	0%
Expenses				
Instruction	14.1	14.4	(0.3)	-2%
Instruction-related services	4.6	4.9	(0.3)	-6%
Pupil services	5.4	7.6	(2.2)	-29%
General administration	4.6	4.0	0.6	15%
Plant services	1.1	1.5	(0.4)	-27%
Transfers between agencies	18.6	19.2	(0.6)	-3%
Other charges	5.3	2.8	2.5	89%
Total Expenses	53.7	54.4	(0.7)	-1%
Increase in net position	\$ 3.3	\$ 2.7	\$ 0.6	22%



YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
JUNE 30, 2025

Revenues for the COE’s governmental activities remained flat, whereas total expenses decreased 1 percent. The increase in net position for governmental activities was \$3.3 million in 2025. The charts above present a breakdown of the COE’s revenues and expenses for 2025.

The COE’s continued increase in net position is mainly due to flat revenues while decreasing expenditures. In 2023-24 a major real-estate purchase occurred for the new Adult Education and Career Technical Education Center and a long-term software agreement was purchased. This resulted in a decrease of over \$600,000 in expenses from FY 2023-24 to 2024-25.

Table 3 presents the costs of six major COE activities: instruction, instruction-related services, pupil services, general administration, plant services, and transfers between agencies. The table also shows each activity’s net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden that was placed on the COE’s taxpayers and state by each of these functions.

- ❖ The cost of all governmental activities this year was \$53.7 million.
 - Some of the cost was financed by the users of the COE’s programs (\$11.3 million).
 - The federal and state governments subsidized certain programs with grants and contributions (\$31 million).
 - The COE’s net costs (\$11.4 million), however, were financed by COE taxpayers and the taxpayers of our state.
 - This portion of governmental activities was financed with \$5.4 million in property taxes, and \$7.4 million of unrestricted state aid based on the statewide education aid formula, and with investment earnings. The rest (\$1.9 million) was miscellaneous sources.

Table 3 - Net Cost of Governmental Activity

	Total Cost of Services		Net Cost of Services		
	2025	2024	2025	2024	% Change
<i>(\$ Amounts in millions)</i>					
Instruction	\$ 14.1	\$ 14.4	\$ 4.0	\$ 2.9	38%
Instruction-related services	4.6	4.9	2.6	2.3	13%
Pupil services	5.4	7.6	0.9	1.6	-44%
General administration	4.6	4.0	2.5	2.6	-4%
Plant services	1.1	1.5	0.7	0.7	0%
Transfers between agencies	18.6	19.3	0.6	0.3	100%
Other	5.3	2.7	0.1	0.7	-86%
Total	\$ 53.7	\$ 54.4	\$ 11.4	\$ 11.1	3%

YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
 JUNE 30, 2025

FINANCIAL ANALYSIS OF THE COE’S FUNDS

The strong financial performance of the COE as a whole is reflected in its governmental funds as well. As the COE completed the year, its governmental funds reported *combined* fund balances of \$23.8 million, well above last year’s ending fund balances of \$21 million.

All of the COE’s governmental funds had more revenues than expenditures in 2025, thereby contributing to the increase in total fund balance. In 2023-24 there was a major settle up of past Medi-Cal program revenue funds from prior years, that resulted in a spike of revenues in that year, which is the primary reason for the decline in revenue to 2024-25. With expenses staying relatively flat from the prior year, the increase in total fund balance was still positive.

Table 4 - Governmental Funds' Performance

<i>(\$ Amounts in millions)</i>	2025	2024	% Change
REVENUES			
Local Control Funding Formula	\$ 12.6	\$ 12.9	-2%
Categorical	27.4	25.9	6%
Local	16.9	19.5	-13%
Total Revenues	56.9	58.3	-2%
EXPENDITURES			
Certificated	6.2	6.4	-3%
Classified	10.1	9.1	11%
Benefits	7.6	7.0	9%
Books and supplies	1.1	1.1	0%
Services and other operating expenses	9.6	10.2	-6%
Capital outlay	0.9	1.4	-36%
Other outgo	18.7	19.2	-3%
Total Expenditures	54.2	54.4	0%
Net financing activities	0.1	-	n/a
NET CHANGE IN			
FUND BALANCE	\$ 2.8	\$ 3.9	-28%

YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
 JUNE 30, 2025

General Fund Budgetary Highlights. Over the course of the year, the COE revised the annual operating budget several times. These budget amendments fall into three categories:

- ❖ Amendments and supplemental appropriations approved in December (1st Interim) to reflect the actual beginning account balances (Correcting the estimated amounts in the budget adopted in June 2024.
- ❖ Changes made in the 2nd Interim to account for the midyear hiring and other changes.
- ❖ Increases in appropriations to prevent budget overruns.

Table 5 - General Fund and Budget Performance

	General Fund Activity			General Fund Budget		
	2025	2024	% Difference	Original Budget	Final Budget	% Difference
<i>(\$ Amounts in millions)</i>						
REVENUES						
Local Control Funding Formula	\$ 9.2	\$ 9.4	-2%	\$ 9.2	\$ 9.4	-2%
Categorical	7.5	6.5	15%	7.6	7.9	-4%
Local	15.9	18.4	-14%	17.5	15.9	10%
Total Revenues	32.6	34.3	-5%	34.3	33.2	3%
EXPENDITURES						
Salaries and benefits	19.6	18.9	4%	20.6	20.4	1%
Supplies and services	8.8	9.6	-8%	10.6	11.3	-6%
Other	1.8	4.6	-61%	3.6	1.6	125%
Total Expenditures	30.2	33.1	-9%	34.8	33.3	5%
Net financing activities	0.1	3.4	-97%	-	-	n/a
NET CHANGE IN FUND BALANCE						
	\$ 2.5	\$ 4.6	-46%	\$ (0.5)	\$ (0.1)	400%

While the COE’s final budget for the general fund anticipated that revenues and expenditures would be roughly equal, the actual results for the year show a \$2.5 million surplus.

- ❖ Actual revenues were \$0.6 million lower than expected, due to lower LCFE and lower recognized revenue from categorical grants.
- ❖ The actual expenditures were \$3.1 million below budget, due to programs not expending allocated budgets and deferring to future years.

YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
 JUNE 30, 2025

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. By the end of 2025, the COE had invested \$23.9 million in a broad range of capital assets, including land, school buildings, vehicles, instructional equipment, and administrative offices. (See Table 6.) This amount represents an increase of \$0.8 million, or 4 percent, from last year. (More detailed information about capital assets can be found in Note 2 to the financial statements.) Total depreciation expense for the year exceeded \$720,000, while building and land improvements and additions to equipment, amounted to just \$852,000

Table 6 - Capital Assets

<i>(\$ Amounts in millions)</i>	2025	Restated 2024	\$ Change	% Change
Land and construction in progress	\$ 1.7	\$ 1.7	\$ -	0%
Buildings and equipment	22.2	21.4	0.8	4%
Accumulated depreciation	(10.1)	(9.5)	(0.6)	6%
Total Capital Assets	\$ 13.8	\$ 13.6	\$ 0.2	1%

Long-term Debt. At year-end the COE had \$21.9 million in net pension liabilities and other long-term debt outstanding—a reduction of 4 percent from last year—as shown in Table 7. (More detailed information about the COE’s long-term liabilities is presented in Note 3 to the financial statements.)

- ❖ The COE continued to pay down its debt, retiring \$1.1million of pension liabilities and OPEB.
- ❖ There were some additional leases this year.

Table 7 - Long-Term Liabilities

<i>(\$ Amounts in millions)</i>	2025	2024	\$ Change	% Change
Net pension liabilities	\$ 21.9	\$ 22.8	\$ (0.9)	-4%
Net OPEB	3.0	3.1	(0.1)	-3%
Compensated absences	0.3	0.3	-	0%
Capital leases	0.2	0.2	-	0%
Less current portion	(0.1)	-	(0.1)	n/a
Total Long-term Liabilities	\$ 25.3	\$ 26.4	\$ (1.1)	-4%

YUBA COUNTY OFFICE OF EDUCATION

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued JUNE 30, 2025

FACTORS BEARING ON THE COE'S FUTURE

At the time these financial statements were prepared and audited, the COE was aware of existing circumstances that could significantly affect its financial health in the future:

- ❖ Aging Facilities
- ❖ Increasing Cost of employee retirement
- ❖ Waiting on state facility bond allocation
- ❖ Possible transfer of special education to Districts

CONTACTING THE COE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the COE's finances and to demonstrate the COE's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the COE's Office, Yuba County Office of Education, 935 14th Street, Marysville, CA 95901.

YUBA COUNTY OFFICE OF EDUCATION

STATEMENT OF NET POSITION
 JUNE 30, 2025

(\$ Amounts in thousands)

ASSETS	
Deposits and investments	\$ 26,281
Accrued receivables	9,321
Prepaid expenses	25
Capital assets, not depreciable	1,681
Capital assets, depreciable, net	12,098
Total Assets	49,406
Deferred outflows of resources	6,590
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 55,996
LIABILITIES	
Accrued payables	\$ 6,026
Unearned revenue	3,400
Current portion of long-term liabilities	71
Non-current portion of long-term liabilities	25,269
Total Liabilities	34,766
Deferred inflows of resources	803
NET POSITION	
Net investment in capital assets	12,469
Restricted for	
Capital projects	1,186
Educational programs	6,526
Unrestricted net position	246
Total Net Position	20,427
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 55,996

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, 2025

Function/Programs	Expenses	Program Revenues		Net (Expenses) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Instruction	\$ 14,082	\$ 2,501	\$ 7,611	\$ (3,970)
Instruction - Related services				
Instructional services and administration	3,405	435	1,278	(1,692)
School site administration	1,219	119	202	(898)
Pupil Services				
Food service	87	14	39	(34)
All other pupil services	5,343	1,802	2,690	(851)
General Administration				
Centralized data processing	1,056	6	61	(989)
All other general administration	3,512	1,101	863	(1,548)
Plant services	1,149	113	344	(692)
Community services	4,999	1,153	3,928	82
Enterprise activities	252	-	3	(249)
Debt service - interest	11	-	-	(11)
Transfers between agencies	18,625	4,055	13,992	(578)
Total	\$ 53,741	\$ 11,299	\$ 31,011	(11,431)
General revenues				
Taxes and subventions				
Taxes levied for general purposes				5,362
Federal and state aid not restricted for specific purposes				7,470
Interest and investment earnings				695
Interagency revenues				244
Miscellaneous				951
Subtotal, General Revenue				14,722
CHANGE IN NET POSITION				3,291
Net Position - Beginning (Restated)				17,136
Net Position - Ending				\$ 20,427

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

<PAGE INTENTIONALLY LEFT BLANK>

YUBA COUNTY OFFICE OF EDUCATION

GOVERNMENTAL FUNDS'
BALANCE SHEETS
JUNE 30, 2025

	County School Services Fund	Charter Schools Special Revenue Fund	Special Education Pass- Through Fund
ASSETS			
Cash and equivalents	\$ 15,178,626	\$ 2,863,396	\$ 425,896
Accrued receivables	5,736,972	166,713	2,293,422
Due from other funds	514,029	186,162	-
Prepaid expenditures	24,728	-	-
TOTAL ASSETS	\$ 21,454,355	\$ 3,216,271	\$ 2,719,318
LIABILITIES			
Accrued liabilities	\$ 2,566,538	\$ 308,640	\$ 2,292,765
Due to other funds	258,109	444,451	793
Unearned revenue	1,774,382	-	-
Total Liabilities	4,599,029	753,091	2,293,558
DEFERRED INFLOWS OF RESOURCES	-	-	-
FUND BALANCE			
Nonspendable	24,728	-	-
Restricted	5,772,508	408,689	210,000
Committed	-	-	-
Assigned	3,353,239	2,054,491	215,760
Unassigned	7,704,851	-	-
Total Fund Balance	16,855,326	2,463,180	425,760
TOTAL LIABILITIES AND FUND BALANCE	\$ 21,454,355	\$ 3,216,271	\$ 2,719,318

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

Child Development Fund	County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
\$ 783,934	\$ 2,205,401	\$ 2,504,554	\$ 23,961,807
866,933	69,776	163,261	9,297,077
338	15,481	61,600	777,610
-	-	-	24,728
\$ 1,651,205	\$ 2,290,658	\$ 2,729,415	\$ 34,061,222
\$ 276,014	\$ 551,871	\$ 30,195	\$ 6,026,023
45,981	-	28,276	777,610
1,111,585	513,998	-	3,399,965
1,433,580	1,065,869	58,471	10,203,598
-	38,665	-	38,665
-	-	-	24,728
7,296	1,186,124	127,769	7,712,386
-	-	2,376,893	2,376,893
210,329	-	166,282	6,000,101
-	-	-	7,704,851
217,625	1,186,124	2,670,944	23,818,959
\$ 1,651,205	\$ 2,290,658	\$ 2,729,415	\$ 34,061,222

YUBA COUNTY OFFICE OF EDUCATION

RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEETS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2025

(\$ Amounts in thousands)

Total Fund Balance - Governmental Funds \$ 23,819

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources 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 relating to governmental activities, at historical cost:	\$ 23,882	
Accumulated depreciation:	(10,103)	13,779

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported.

Long-term liabilities relating to governmental activities consist of:

Net Pension Liability (Asset)	21,861	
Net OPEB Obligation	35	
Compensated absences payable	280	
Leases payable	212	(22,388)

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

YUBA COUNTY OFFICE OF EDUCATION

RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEETS TO THE
STATEMENT OF NET POSITION, Continued
JUNE 30, 2025

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 relating to pensions	6,590
Deferred inflows of resources relating to pensions	(764)

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, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

(609)

Total Net Position - Governmental Activities:	\$	20,427
--	----	--------

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

YUBA COUNTY OFFICE OF EDUCATION

**GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2025**

	County School Services Fund	Charter Schools Special Revenue Fund	Special Education Pass- Through Fund
REVENUES			
LCFF sources	\$ 9,210,847	\$ 3,323,288	\$ -
Federal sources	2,754,776	80,590	4,013,923
Other state sources	4,723,964	453,679	13,598,599
Other local sources	15,888,323	119,739	78,406
Total Revenues	32,577,910	3,977,296	17,690,928
EXPENDITURES			
Current			
Instruction	11,124,471	2,477,829	-
Instruction - Related services			
Supervision of instruction and administration	2,783,801	392,591	-
School administration	498,660	621,049	-
Pupil Services			
Food services	75,487	10,056	-
All other pupil services	5,072,346	186,110	-
General Administration			
Data processing services	1,027,080	-	-
All other general administration	3,247,803	26,268	-
Plant services	960,449	165,623	-
Community services	3,147,667	-	-
Enterprise services	469,403	-	-
Transfers to other agencies	999,342	3,677	17,612,524
Facilities acquisition and construction	686,274	-	-
Debt service			
Interest	11,116	-	-
Principal	66,657	-	-
Total Expenditures	30,171,456	3,883,203	17,612,524
Excess (Deficiency) of Revenues Over Expenditures	2,406,454	94,093	78,404
OTHER FINANCING SOURCES (USES)			
Transfers in	2,157	-	-
Sources	115,653	-	-
Transfers out	-	(570)	-
Net Financing Sources (Uses)	117,810	(570)	-
NET CHANGE IN FUND BALANCE	2,524,264	93,523	78,404
Beginning balance - (Restated)	14,331,062	2,369,657	347,356
Ending balance	\$ 16,855,326	\$ 2,463,180	\$ 425,760

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

Child Development Fund	County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 60,000	\$ 12,594,135
240,064	-	199,981	7,289,334
1,223,101	-	123,528	20,122,871
418,685	82,644	354,916	16,942,713
1,881,850	82,644	738,425	56,949,053
-	-	387,220	13,989,520
23,979	-	123,283	3,323,654
-	-	74,040	1,193,749
-	-	-	85,543
-	-	10,857	5,269,313
-	-	-	1,027,080
98,022	-	26,055	3,398,148
-	8,260	8,495	1,142,827
1,749,003	-	-	4,896,670
-	-	-	469,403
-	-	8,992	18,624,535
-	59,747	-	746,021
-	-	-	11,116
-	-	-	66,657
1,871,004	68,007	638,942	54,245,136
10,846	14,637	99,483	2,703,917
-	-	-	2,157
-	-	-	115,653
-	-	(1,587)	(2,157)
-	-	(1,587)	115,653
10,846	14,637	97,896	2,819,570
206,779	1,171,487	2,573,048	20,999,389
\$ 217,625	\$ 1,186,124	\$ 2,670,944	\$ 23,818,959

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, 2025**

(Amounts in thousands)

Net Change in Fund Balances - Governmental Funds \$ 2,820

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: \$	883	
Depreciation expense:	(720)	163

Debt service:

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

67

Debt proceeds:

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

(116)

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, 2025**

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:

53

Pensions:

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

(35)

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

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:

336

Change in net position of Governmental Activities

\$

3,291

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

YUBA COUNTY OFFICE OF EDUCATION

PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2025

	<u>Internal Service Funds</u> <u>Self-Insurance</u>
ASSETS	
Current assets	
Cash and equivalents	\$ 2,318,939
Accrued receivables	23,910
TOTAL ASSETS	<u>\$ 2,342,849</u>
LIABILITIES	
Non-current liabilities, non-current portion	2,952,000
NET POSITION	
Unrestricted (Deficit)	(609,151)
TOTAL LIABILITIES AND NET POSITION	<u>\$ 2,342,849</u>

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

YUBA COUNTY OFFICE OF EDUCATION

**PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025**

	Internal Service Funds
	Self-Insurance
OPERATING REVENUE	
Fees and contracts	\$ 241,667
OPERATING EXPENSE	
Services and other operating expenditures	(12,270)
OPERATING GAIN/(LOSS)	253,937
NON-OPERATING REVENUES/(EXPENSES)	
Revenue from the use of money	81,242
CHANGE IN NET POSITION	335,179
Beginning balance	(944,330)
Ending balance	\$ (609,151)

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

YUBA COUNTY OFFICE OF EDUCATION

PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED JUNE 30, 2025

	<u>Internal Service Funds</u>
	<u>Self-Insurance</u>
Cash flows from operating activities	
Cash receipts from interfund services provided	\$ 241,667
Cash payments for insurance claims	(60,085)
Net cash provided/(used) by operating activities	181,582
Cash flows from investing activities	
Interest received	53,554
NET INCREASE/(DECREASE) IN CASH	235,136
CASH	
Beginning of year	2,083,803
End of year	\$ 2,318,939
Reconciliation of operating loss to cash used in operating activities	
Operating Gain/(Loss)	\$ 253,937
Adjustments to reconcile operating income to net cash provided by operating activities	
Cash flows reported in other categories:	
Decrease in claims liabilities	(72,355)
Net cash used by operating activities	\$ 181,582

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

YUBA COUNTY OFFICE OF EDUCATION

FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2025

	<u>Warrant/Pass- Through Fund</u>
ASSETS	
Cash and equivalents	\$ 2,754,516
Accrued receivables	107,375
TOTAL ASSETS	\$ 2,861,891
NET POSITION	
Restricted	\$ 2,861,891

The accompanying notes are an integral part of these financial statements

YUBA COUNTY OFFICE OF EDUCATION

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Warrant/Pass- Through Fund</u>
ADDITIONS	
Revenue from the use of money	\$ 85,964
Other revenue	31,420,764
Total Additions	31,506,728
DELETIONS	
Funds Distributed for Others	31,291,954
CHANGE IN NET POSITION	214,774
Net Position - Beginning (Restated)	2,647,117
Net Position - Ending	\$ 2,861,891

The accompanying notes are an integral part of these financial statements

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1 - A. Description of Financial Statements

The accompanying financial statements of the Yuba County Office of Education have been prepared in conformity with accounting principles generally accepted in the United States of America (“U.S. GAAP”), as prescribed by the Governmental Accounting Standards Board (“GASB”). The GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Education Code §41010 requires local educational agencies (“LEAs”) to follow the definitions, instructions, and procedures in the California School Accounting Manual. The manual provides accounting policies and procedures, as well as guidance in implementing those policies and procedures, which include basis of accounting, revenue and expenditure recognition, fund types, types of transactions, methods of posting transactions, including adjusting entries, documentation required to substantiate certain transactions, year-end closing process, including the recording of accruals and deferrals.

1 - B. 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.

Blended Component Unit. Historically, the Yuba County Board of Education Financing Corporation (the “Corporation”) financial activity was presented in the financial statements as the Debt Service Fund. However, the activity is dormant since the Certificates of Participation issued by the Corporation were paid-off. Individually prepared financial statements are not prepared for the Corporation, and there has not been any activity this year.

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

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

1 - C. 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.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

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 and blended component units. Separate statements for each fund category – *governmental* 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.

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

Major Governmental Funds

County School Service 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.

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).

Capital Facilities Fund. This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* §17620–§17626). The authority for these levies may be county/city ordinances (*Government Code* §65970–§65981) or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund (Fund 25) is restricted to that fund (*Government Code* §66006).

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

Non-Major Governmental Funds

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

Adult Education Fund. This fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Money in this fund shall be expended for adult education purposes only. Except for moneys received pursuant to the Local Control Funding Formula, moneys received for programs for specifically designated pupils shall not be expended for adult education (Education Code §52616 and 52501.5). Expenditures in this fund may be made only for direct instructional costs and direct support costs, and indirect costs as specified in Education Code §52616.4. Other educational programs and activities that are administered by adult education staff but do not specifically serve adults should be expended in the LEA's general fund.

Deferred Maintenance Fund. This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (Education Code §17582). Moneys in this fund may be expended only for major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing, and floor systems. Exterior and interior painting of school buildings, including a facility that a county office of education is authorized to use pursuant to Education Code §17280–17317. The inspection, sampling, and analysis of building materials to determine the presence of asbestos-containing materials. The encapsulation or removal of materials containing asbestos. The inspection, identification, sampling, and analysis of building materials to determine the presence of materials containing lead.

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*).

Proprietary Funds

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*).

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2025

Fiduciary Funds

Trust and Custodial Funds. Trust and Custodial funds are used to account for assets held in a fiduciary capacity for others that cannot be used to support the LEA's own programs.

Warrant/Pass-Through Fund. This fund exists primarily to account separately for amounts collected from employees for federal taxes, state taxes, transfers to credit unions, and other contributions. 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 - D. Basis of Accounting – Measurement Focus

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

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

Governmental Funds. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The COE considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after year-end. All other revenue items are considered to be measurable and available only when the COE receives cash. Local Control Funding Formula (“LCFF”), 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 activities column of the statement of net position.

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.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2025

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 - E. Assets, Liabilities, and Net Position and Fund Balances

Deposits and Investments. The cash balances of substantially all funds are pooled and invested by the Yuba County Treasurer for the purpose of increasing earnings through investment activities. The pool's investments are reported at fair value at June 30, 2025, based on market prices. The individual funds' portions of the pool's fair value are presented as "Cash in County." Earnings on cash in county are apportioned and paid or credited to the funds quarterly based on the average daily balance of each participating fund.

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.

Inventories and Prepaid Items. Inventories such as school supplies are recorded at cost and valued using the weighted-average cost method. They then become expenditures/expenses of the funds when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

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
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.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2025

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.

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 recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid. The non-current portion of the liability is not reported.

Sick leave is accumulated for each employee at the rate of one day for each month worked. Employee's sick leave balance may be converted to service credit in CalSTRS or CalPERS. It is generally more likely than not that the sick leave balance at June 30 will be converted to service credit, therefore credit for unused sick leave is considered part of the pension liability.

Pensions. For purposes of measuring the net pension liabilities, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expenses, information about the fiduciary net positions of both the California State Teacher's Retirement System ("CalSTRS") and California Public Employee Retirement System ("CalPERS") and additions to/deductions from CalSTRS' and CalPERS' fiduciary net positions have been determined on the same basis as they are reported by CalSTRS and CalPERS, respectively. 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.

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.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2025

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, 2025. 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 government-wide financial statements report \$7.7 million of restricted net position.

1 - F. Revenues, Expenditures/Expense

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 COE 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.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2025

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.

NOTE 2 – DEPOSITS AND INVESTMENTS

2 - A. Summary of Deposit and Investment Balances

Cash and investments as of June 30, 2025 consist of the following:

	Governmental Activities	Fiduciary Activities	Total
Deposits in financial institutions	\$ 13,305	\$ -	\$ 13,305
Cash in county	26,267,441	2,754,516	29,021,957
Total Cash and Cash Equivalents	\$ 26,280,746	\$ 2,754,516	\$ 29,035,262

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2025

2 - B. Policies and Practices

INVESTMENT TYPE	MAX. MATURITY	MAX % OF PORTFOLIO	MIN QUALITY	GOV'T CODE §s
Local Agency Bonds	5 years	None	None	53601(a)
U.S. Treasury Obligations	5 years	None	None	53601(b)
State Obligations— CA And Others	5 years	None	None	53601(d)
CA Local Agency Obligations	5 years	None	None	53601(e)
U.S Agency Obligations	5 years	None	None	53601(f)
Bankers' Acceptances	180 days	40% ^{6E}	None	53601(g)
Commercial Paper— Non-Pooled Funds	270 days or less	25% of the agency's money	Highest letter and number rating by an NRSRO	53601(h)(2)(C)
Commercial Paper— Pooled Funds	270 days or less	40% of the agency's money	Highest letter and number rating by an NRSRO	53635(a)(1)
Negotiable Certificates of Deposit	5 years	30% ^{6J}	None	53601(i)
Non-negotiable Certificates of Deposit	5 years	None	None	53630 et seq.
Placement Service Deposits	5 years	50% ^{6K}	None	53601.8 and 53635.8
Placement Service Certificates of Deposit	5 years	50% ^{6K}	None	53601.8 and 53635.8
Repurchase Agreements	1 year	None	None	53601(j)
Reverse Repurchase Agreements and Securities Lending Agreements	92 days	20% of the base value of the portfolio	None	53601(j)
Medium-Term Notes	5 years or less	30%	"A" rating category or its equivalent or better	53601(k)
Mutual Funds And Money Market Mutual Funds	N/A	20%	Multiple	53601(l) and 53601.6(b)
Collateralized Bank Deposits	5 years	None	None	53630 et seq. and 53601(n)
Mortgage Pass-Through and Asset-Backed Securities	5 years or less	20%	"AA" rating category or its equivalent or better	53601(o)
County Pooled Investment Funds	N/A	None	None	27133
Joint Powers Authority Pool	N/A	None	Multiple	53601(p)
Local Agency Investment Fund ("LAIF")	N/A	None	None	16429.1
Voluntary Investment Program Fund	N/A	None	None	16340
Supranational Obligations	5 years or less	30%	"AA" rating category or its equivalent or better	53601(q)
Public Bank Obligations	5 years	None	None	53601(r), 53635(c) and 57603

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 Yuba County Treasurer (*Education Code* §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.

2 - C. Cash Deposits

Credit Risk. As of June 30, 2025, the COE's Cash in County pool is as follows:

Investment Type:	S & P Rating	Maturity (Days)	Fair Value Level	Fair Value
Cash in county	A - AA+	240	2	\$ 29,021,957

Custodial Credit Risk. There is a risk that, in the event of a bank failure, the COE's deposits may not be returned. The COE's deposit policy requires that all deposits are covered by the Federal Depository Insurance Corporation ("FDIC") or are collateralized as required by Statutes of the State. As of June 30, 2025, the bank balances totaled \$13,305, all of which was insured through the FDIC.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2025

NOTE 3 – ACCRUED RECEIVABLES

Receivables at June 30, 2025, were as follows:

	Charter Schools		Special Education Pass-Through Fund	Child Development Fund	County School Facilities Fund	Non-Major Governmental Funds		Self-Insurance	Total Governmental Activities		Warrant/Pass-Through Fund
	Revenue Fund	Revenue Fund				Funds	Funds		Governmental	Governmental	
Federal Government											
Categorical aid	\$ 559,318	\$ 2,750	\$ 2,293,422	\$ 203,555	\$ -	\$ 65,863	\$ -	\$ -	\$ 3,124,908	\$ -	\$ -
State Government											
Apportionment	-	-	-	-	-	-	-	-	-	-	-
LCFF adjustments	-	98,417	-	-	-	-	-	-	98,417	-	-
Categorical aid	2,592,805	30,051	-	298,485	-	67,276	-	-	2,988,617	-	-
Lottery	-	9,162	-	-	-	-	-	-	9,162	-	-
Local Government											
Interest	161,227	26,333	-	8,638	23,037	29,322	23,910	23,910	272,467	49,580	49,580
Local categorical	2,276,891	-	-	356,255	46,739	800	-	-	2,680,685	-	-
Other Local Sources	146,731	-	-	-	-	-	-	-	146,731	-	57,795
Total	\$ 5,736,972	\$ 166,713	\$ 2,293,422	\$ 866,933	\$ 69,776	\$ 163,261	\$ 23,910	\$ 23,910	\$ 9,320,987	\$ 107,375	\$ 107,375

All receivables are considered by management collectible in full.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2025

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025, was as follows:

<i>(\$ Amounts in thousands)</i>	Balance					Balance
	July 01, 2024	Restatement	Additions	Deductions		June 30, 2025
Capital assets not being depreciated						
Land	\$ 1,652	\$ -	\$ -	\$ -	\$ -	\$ 1,652
Construction in progress	-	-	29	-	-	29
Non-Depreciable Capital Assets	1,652	-	29	-	-	1,681
Capital assets being depreciated						
Land improvements	\$ 2,065	\$ -	\$ 286	\$ -	\$ -	\$ 2,351
Buildings & improvements	16,372	1,664	356	-	-	18,392
Furniture & equipment	671	-	138	-	-	809
Lease assets	315	149	44	38	-	470
Subscription assets	179	-	-	-	-	179
Total Capital Assets Being Depreciated	19,602	1,813	824	38	-	22,201
Less Accumulated Depreciation						
Land improvements	546	-	107	-	-	653
Buildings & improvements	7,575	533	442	-	-	8,550
Furniture & equipment	461	-	48	-	-	509
Lease assets	133	118	63	38	-	276
Subscription assets	55	-	60	-	-	115
Total Accumulated Depreciation	8,770	651	720	38	-	10,103
Depreciable Capital Assets, net	\$ 10,832	\$ 1,162	\$ 104	\$ -	\$ -	\$ 12,098
Total Capital Assets, net	\$ 12,484	\$ 1,162	\$ 133	\$ -	\$ -	\$ 13,779

Depreciation expense:

(\$ Amounts in thousands)

Instruction	\$ 158
Instructional services and administration	58
School site administration	29
Food service	2
All other pupil services	101
Centralized data processing	39
All other general administration	145
Plant services	16
Community services	132
Enterprise activities	40
Total Depreciation	\$ 720

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2025

NOTE 5 – INTERFUND BALANCES AND ACTIVITY

5 - A. Balances Due to/from Other Funds

Balances due to/from other funds at June 30, 2025, consist of the following:

Due To Other Funds	Due From Other Funds					Total
	County School Services Fund	Charter School Fund	Child Development Fund	County School Facilities Fund	Non-Major Governmental Funds	
County School Services Fund	\$ -	\$ 180,690	\$ 338	\$ 15,481	61,600	258,109
Charter School Fund	444,451	-	-	-	-	444,451
Special Education Pass-Through Fund	157	636	-	-	-	793
Child Development Fund	45,981	-	-	-	-	45,981
Non-Major Governmental Funds	23,440	4,836	-	-	61,600	28,276
Total	\$ 514,029	\$ 186,162	\$ 338	\$ 15,481	\$ 61,600	\$ 777,610

The County School Services Fund owes the Charter School Fund for personnel costs and facility usage.	180,690
The County School Services Fund owes the County School Facilities Fund for facility construction projects.	15,481
The County School Services Fund owes the Deferred Maintenance Fund for deferred maintenance.	60,000
The County School Services Fund owes the Adult Education Fund for program fees.	1,600
The County School Services Fund owes the Child Development Fund for supplies.	338
The Charter Fund owes the County School Services Fund for various operating costs and indirect costs.	444,451
The Special Education Pass-Through Fund owes the County School Services Fund special education support.	157
The Special Education Pass-Through Fund owes the Charter School Fund for special education support.	636
The Adult Education Fund owes the County School Services Fund for various costs and indirect costs.	23,440
The Child Development Fund owes the County School Services Fund for indirect costs and supplies.	45,981
The Adult Education Fund owes the Charter School Fund for facilities use.	4,836
Total	\$ 777,610

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2025

5 - B. Transfers to/from Other Funds

Transfers to/from other funds at June 30, 2025, consist of the following:

Transfers Out to Other Funds	Transfers In From Other Funds
	General Fund
Charter Schools Special Revenue Fund	\$ 570
Non-Major Governmental Funds	1,587
Total	\$ 2,157
Forest Reserve Fund transferred to the General Fund forest reserve money	\$ 1,587
The Charter School Fund transferred to the General Fund SWP grant reimbursement	570
Total	\$ 2,157

NOTE 6 – ACCRUED PAYABLES

Payables at June 30, 2025, were as follows:

	County School Services Fund	Charter Schools Special Revenue Fund	Special Education Pass-Through Fund	Child Development Fund	County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Activities
Payroll related	\$ 1,454,954	\$ 18,186	\$ -	\$ 275,923	\$ -	\$ 11,003	\$ 1,760,066
Vendors payable	932,797	164,251	-	-	30,748	19,175	1,146,971
LCFF	32,159	125,920	-	-	-	-	158,079
Special education	143,103	-	1,174,689	-	-	-	1,317,792
COE pass-through	-	-	1,118,076	-	-	-	1,118,076
Grant payback	-	-	-	-	521,123	-	521,123
Other liabilities	3,525	283	-	91	-	17	3,916
Total	\$ 2,566,538	\$ 308,640	\$ 2,292,765	\$ 276,014	\$ 551,871	\$ 30,195	\$ 6,026,023

NOTE 7 – UNEARNED REVENUES

Unearned revenue at June 30, 2025, were as follows:

	County School Services Fund	Child Development Fund	County School Facilities Fund	Total Governmental Activities
Federal sources	\$ 69,610	\$ -	\$ -	\$ 69,610
State sources	1,663,766	1,104,990	-	2,768,756
Local sources	41,006	6,595	513,998	561,599
Total	\$ 1,774,382	\$ 1,111,585	\$ 513,998	\$ 3,399,965

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2025

NOTE 8 – LONG-TERM LIABILITIES

8 - A. Long-Term Liabilities Summary

Long-term liability activity for the year ended June 30, 2025 was as follows (in thousands):

	Balance			Balance		
<i>(\$ Amounts in thousands)</i>	July 01, 2024	Restatement	Additions	Deductions	June 30, 2025	
Net Pension Liability (Asset)	\$ 22,776	\$ -	\$ -	\$ 915	\$ 21,861	
Net OPEB Obligation	3,063	-	-	76	2,987	
Compensated absences payable	333	-	-	53	280	
Leases payable	163	41	75	67	212	
Total	\$ 26,335	\$ 41	\$ 75	\$ 1,111	\$ 25,340	

8 - B. Pension Liabilities

The COE's pension activities between the COE and Cal STRS and Cal PERS for the year ended June 30, 2025, resulted in net pension obligations and other related balances as follows:

<i>(\$ Amounts in thousands)</i>	Cal STRS	Cal PERS	Total
COE's proportionate share of the net pension liability	\$ (6,024)	\$ (15,837)	\$ (21,861)
Deferred Outflows of Resources	1,500	5,089	6,589
Deferred Inflows of Resources	(764)	-	(764)
Effect on Net Position	\$ (5,288)	\$ (10,748)	\$ (16,036)

See Note 9 for additional information regarding the pension plans and activities.

8 - C. Other Postemployment Benefits

The COE is responsible for two OPEB plans, one the COE offered and one due to GASB No. 75, offered by CalSTRS. For the year ended June 30, 2025, this resulted in the following:

<i>(\$ Amounts in thousands)</i>	Cal STRS	Cal PERS	Total
COE's proportionate share of the OPEB liability	\$ 35	\$ 2,952	\$ 2,987

See Note 10 for additional information regarding the pension plans and activities.

8 - D. Compensated Absences

The COE employees accrue vested annual leave at a variable rate based on years of service. In general, accrued annual leave cannot be the amount earned annually at the employee's anniversary date. The expense and accrued liability is recognized when the annual leave is earned. The COE's liability for accumulated annual leave, including the employer share of pension benefits and payroll taxes, was \$280,000 on June 30, 2025. The COE estimates that approximately \$31,000 of its annual leave total liability will be paid within one year, and as such is considered short-term.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2025

With no limit on accumulation, sick leave is earned at 12 days per year. Sick leave is not vested; that is, employees are not paid for unused sick leave.

8 - E. Leases 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, 2025, are as follows:

<i>(Amounts in thousands)</i> Year Ending June 30,	Car Leases		Copier Leases		Total
	Principal	Interest	Principal	Interest	
2026	\$ 34	\$ 6	\$ 35	\$ 3	\$ 78
2027	34	4	36	2	76
2028	30	4	28	0	62
2029	13	3	-	-	16
2030	2	0	-	-	2
	\$ 113	\$ 17	\$ 99	\$ 5	\$ 234

NOTE 9 – DEFINED BENEFIT PENSIONS

9 - A. 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.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2025

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/files/d83bd9800/ACFR2023-24.pdf>.

Benefits Provided. The STRP DB Program is based on a formula set by law using your age, service credit and final compensation:

- ❖ CalSTRS 2% at 60 (the age factor gradually decreases to 1.1% at age 50 if you retire before age 60, and increases to a maximum 2.4% at age 63 if you retire after age 60): Members first hired on or before December 31, 2012. At age 50 with at least 30 years of service credit or age 55 with five years of service credit.
- ❖ CalSTRS 2% at 62 (the age factor gradually decreases to 1.16% at age 55 if you retire before age 62 and increases to a maximum 2.4% at age 65 if you retire after age 62): Members first hired on or after January 1, 2013, At age 55 with at least five years of service.

The 2%, also known as the age factor, refers to the percentage of your final compensation that you will receive as a retirement benefit for every year of service credit. 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%

Employer’s Contribution Rates:

Effective date	Base rate	Supplemental rate per CalSTRS Funding		Total rate
		Plan		
July 1, 2024	8.250%	10.850%		19.100%
July 1, 2025 – June 30, 2046	8.250%	1		1
July 1, 2046	8.250%	Increase from AB 1469 not applicable in 2046–47 and beyond		

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

COE contributions to the pension plan from the COE was \$1,082,000 for the year ended June 30, 2025.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2025

State’s Contribution Rates:

Effective date	Base rate	Supplemental rate per CalSTRS Funding Plan	SBMA funding ¹	Total
July 1, 2024	2.017%	6.311%	2.500%	10.828%
July 1, 2025 – June 30, 2046	2.017%	1	2.500%	1
July 1, 2046	2.017%	2	2.500%	2

¹The 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%.

² From July 1, 2046, and thereafter, the board has limited authority to adjust the state contribution rate to fund the normal cost deficit or the unfunded obligation. The board cannot adjust the supplemental rate by more than 0.25% per year, and the supplemental rate may not exceed 1.505% in total. If there is neither an unfunded obligation nor a normal cost deficit, the supplemental contribution rate would be reduced to 0%.

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

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

STRP Contributions for RB Program. The RB Program is an excess benefits arrangement for DB Program members that is administered as a qualified excess benefit arrangement through a separate pension program apart from the other three STRP programs. Employer contributions that would otherwise be credited to the DB Program each month are instead credited to the RB Program to fund monthly program costs.

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

At June 30, 2025, the COE reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the COE. The amount recognized by the COE 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 COE were as follows:

	<i>(\$ Amounts in thousands)</i>	
COE's proportionate share of the net pension liability	\$	6,024
State's proportionate share of the net pension liability associated with the COE		1,895
Total	\$	7,919

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2025

The total pension liability for the STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024. At June 30, 2025, the COE's proportion was as follows:

	<u>Jun. 30, 2024</u>	<u>Jun. 30, 2023</u>	<u>Difference</u>
Net Pension Liability Allocation Basis	0.0000897	0.0000893	0.0000004

For the year ended June 30, 2025, the COE recognized pension expense of \$1,251,000 and revenue of \$558,000 for support provided by the State. At June 30, 2025, the COE reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>(\$ Amounts in thousands)</i>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 418	\$ -
Changes of assumptions	-	385
Net difference between projected and actual earnings on pension plan investments		24
Net difference between projected and actual earnings on pension plan investments		355
Changes in proportion and differences between COE		1,082
Changes in proportion and differences between COE		1,082
COE contributions subsequent to the measurement date	1,082	
Total	\$ 1,500	\$ 764

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

	<i>(\$ Amounts in thousands)</i>	
Year ended June 30:		
2026	\$ 1,110	\$ 467
2027	52	(345)
2028	64	347
2029	107	157
2030	128	76
2031 - 2032	39	62
Total	\$ 1,500	\$ 764

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2025

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, 2024, include:

Valuation Date	June 30, 2023
Experience Study ¹	July 1, 2007 – June 30, 2022
Actuarial Cost Method	Entry age actuarial cost method
Investment Rate of Return ²	7.10%
Consumer Price Inflation	2.75%
Payroll Growth	3.50%
Post-retirement Benefit Increases	2% simple for DB (annually) Maintain 85% purchasing power level for DB Not applicable for DBS/CBB

¹Both a five-year period (July 1, 2017–June 30, 2022) and 15-year period were considered in the 2024 experience study; however, assumptions were primarily based on the results of the 15-year study. Additional information is available in the 2024 experience analysis report available at CalSTRS.com.

²Net 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 the prior fiscal year. 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 are developed for each major asset class/strategy. Expected real rates of return are net of our 2.75% inflation assumption and are derived from best-estimate ranges of 20- to 30-year geometrically linked expected returns. These 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 2024 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. The assumed asset allocation and best estimates of the expected rates of return for each major asset class/strategy as of June 30, 2024, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Rate of Return ¹	Long-Term Expected Rate of Return ^{1,2}
Public Equity	38.0%	8.00%	5.25%
Real Estate	15.0%	6.80%	4.05%
Private Equity	14.0%	9.50%	6.75%
Fixed Income	14.0%	5.20%	2.45%
Risk Mitigating Strategies	10.0%	5.00%	2.25%
Inflation Sensitive	7.0%	6.40%	3.65%
Cash/Liquidity	2.0%	2.80%	0.05%

¹ 20- to 30-year geometric average.

² Real rates of return are net of assumed 2.75% inflation.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2025

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:

	Current		
	1% Decrease	Discount Rate	1% Increase
COE's proportionate share of the net pension liability	\$ 10,715	\$ 6,024	\$ 2,107

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) as of June 30, 2024, are as follows (*\$ in millions*):

Total Pension Liability	\$ 408,181
Less: STRP Fiduciary Net Position	341,018
NPL of Employers and the State of California	\$ 67,163
STRP Fiduciary Net Position as a % of the Total Pension Liability	83.5%

9 - B. Cal PERS

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 COEs, 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/sites/default/files/documents/2025/01/acfr-2024.pdf>.

Benefits Provided. The Service Retirement 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. PEPRAs 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 PEPRAs 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. PEPRAs 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 PEPRAs members, the final compensation is not offset.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2025

Contributions. CalPERS required employer contributions to be 27.05% of payroll. The report also reported an employee contribution rate of 7.0% for classic and 8.0% for PEPRA. Contributions to the pension plan from the COE was \$2,603,000 for the year ended June 30, 2025.

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, 2024 measurement period was determined by an actuarial valuation as of June 30, 2023, with update procedures used to roll forward the total pension liability to June 30, 2024. At June 30, 2025, the COE reported a liability of \$15,837,000 for its proportionate share of the net pension liability. At June 30, 2025, the COE's proportion was as follows:

	<u>Jun. 30, 2024</u>	<u>Jun. 30, 2023</u>	<u>Difference</u>
Net Pension Liability Allocation Basis	0.0004431	0.0004414	0.0000017

For the year ended June 30, 2025, the COE recognized pension expense of \$2,471,000. At June 30, 2025, the COE reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>(\$ Amounts in thousands)</i>	Deferred Outflows of Resources
Differences between expected and actual experience	\$	1,214
Changes of assumptions		350
Net difference between projected and actual earnings on pension plan investments		
Net difference between projected and actual earnings on pension plan investments		615
Changes in proportion and differences between COE		
Changes in proportion and differences between COE		307
COE contributions subsequent to the measurement date		2,603
Total	\$	5,089

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

	<i>(\$ Amounts in thousands)</i>	
Year ended June 30:		
2026	\$	3,512
2027		1,602
2028		170
2029		(195)
Total	\$	- \$ 5,089

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2025

Actuarial Methods, Assumptions, and Discount Rate Information

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

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

¹The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Long-term Expected Rate of Return. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

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

Asset Class	Assumed Asset Allocation	Real Return Years 1 – 10 ^{1,2}
Global Equity - cap-weighted	30.00 %	4.54 %
Global Equity non-cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	(5.00)	(0.59)

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

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

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

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2025

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

(\$ Amounts in thousands)	Current		
	1% Decrease	Discount Rate	1% Increase
COE's proportionate share of the net pension liability	\$ 23,525	\$ 15,837	\$ 9,485

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, 2024, are as follows (*\$ in thousands*):

Total pension liability	\$128,972,455
Less:	
Plan fiduciary net position	93,233,655
Net Pension Liability of Employers	\$ 35,738,800
Fiduciary Net Position as a % of the Total Pension Liability	72.29%

NOTE 10 – POSTEMPLOYMENT HEALTHCARE PLANS

10 - A. OPEB (CalSTRS)

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 has been essentially funded on a pay-as-you-go basis with a portion of contributions that would have otherwise been credited to the DB Program being diverted to the THBF to make MPP Program payments. Beginning in 2008, DB Program assets (technically the value of future contributions) in the amount of the MPP Program Actuarial Obligation (less any assets already in the THBF) are allocated for the purposes of paying the MPP Program benefits. The annual cost from a funding perspective is equal to contributions to the MPP Program. For the 2023-24 fiscal year, the actual cost was \$23.1 million.

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

The total OPEB liability for the MPP Program as of June 30, 2024, was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2023, and rolling forward the total OPEB liability to June 30, 2024.

At June 30, 2025, the COE reported a liability of \$35,000 for its proportionate share of the net OPEB liability. The COE’s proportion was as follows:

	Jun. 30, 2024	Jun. 30, 2023	Difference
Net OPEB Liability Allocation Basis	0.0001308	0.0001320	-0.0000012

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2025

For the year ended June 30, 2025, the COE recognized pension expense of (\$3,000).

Actuarial Methods, Assumptions, and Discount Rate Information

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

Valuation Date	June 30, 2023
Experience study	July 1, 2007 – June 30, 2022
Measurement Date	June 30, 2024
Actuarial Cost Method	Individual Entry Age
Investment rate of return	3.93%
Medicare Part A and B Premium Costs Trend Rate	Approximately equivalent to a 4.09% to 6.62% increase each year for Medicare Part A and Part B, respectively.

Discount Rate. The MPP Program benefits are effectively funded on a pay-as-you-go basis through the THBF. Therefore, we have used a discount rate of 3.65% for June 30, 2023 and 3.93% for June 30, 2024. The discount rates are based on the rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as specified in GASB. The Teachers’ Retirement Board has adopted the 20-Bond GO Bond Buyer Index for these purposes.

Medicare costs trend rate. Future premiums are assumed to increase with a medical trend rate that varies by year, as shown in the following table:

Years ¹	Assumed Annual Increase	
	Part A	Part B
2023 – 2032	5.40%	6.62%
2033 – 2042	4.93%	5.59%
2043 – 2052	4.32%	4.54%
2053 & Later	4.09%	4.26%

¹ Trend rates indicate medical inflation in the specific year and therefore affect the premiums for the following year. For example, the projected 2024-2025 premium is the 2023-2024 premium increased by the assumed 2023-2024 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	Discount Rate	1% Increase
COE's proportionate share of the net OPEB liability	\$ 38	\$ 35	\$ 32

(\$ Amounts in thousands)

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:

	Medicare Costs		
	1% Decrease	Trend Rate	1% Increase
COE's proportionate share of the net OPEB liability	\$ 32	\$ 35	\$ 38

(\$ Amounts in thousands)

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2025

OPEB 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, 2024, are as follows (*\$ in thousands*):

Total OPEB liability	\$2,299
Plus: MPP Program assets, deferred outflows and inflows of resources	389
<u>Net OPEB liability of employers</u>	<u>(\$2,688)</u>
MPP Program fiduciary net position as a % of the total OPEB liability	(85.53%)

10 - B. COE’s 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, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	8
Active employees	184
Total	192

Total OPEB Liability. The COE’s total OPEB liability of \$2,952,000 was measured as of a June 30, 2024 and the balances were rolled forward with a new discount rate for the fiscal year ending June 30, 2025.

Measurement Assumptions and Other Inputs. The total OPEB liability in the June 30, 2025 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:	3.93%
Trend:	4.00%
Payroll increase	2.75%
Mortality:	2020 CalSTRS and 2021 CalPERS
Participate rate:	80%

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2025

Coverage for retiree coverage: Retiree liabilities are based on actual retiree premium plus an implicit rate subsidy of 59.1% of non-Medicare medical premium. Liabilities for active participants are based on the first-year costs shown below, which include the implicit rate subsidy. Subsequent years' costs are based on first year costs adjusted for trend and limited by any County Office contribution caps (Employer portion of premium: \$7,151 Implied rate subsidy: \$4,852).

Changes in the Total OPEB Liability

	<i>(\$ Amounts in thousands)</i>	
Balances at July 01, 2024	\$	3,024
Changes for the year:		
Service cost		226
Interest		50
Changes in assumptions or other inputs		(105)
Benefit payments		(243)
Net changes		<u>(72)</u>
Balances at June 30, 2025	\$	<u>2,952</u>

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 a discount rate that is 1-percentage-point lower (2.93%) or 1-percentage-point higher (5.93%) than the current discount rate:

		Current Discount		
<i>(\$ Amounts in thousands)</i>	1% Decrease	Rate	1% Increase	
COE's proportionate share of the net pension liability	\$ 3,230	\$ 2,952	\$ 2,699	

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the total OPEB liability of the COE, as well as what the COE's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (3%) or 1-percentage-point higher (5%) than the current healthcare cost trend rates:

		Current Health		
<i>(Amounts in thousands)</i>	1% Decrease	Trend Rate	1% Increase	
COE's proportionate share of the net pension liability	\$ 2,576	\$ 2,952	\$ 3,408	

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2025, the COE recognized an OPEB expense of (\$72,000).

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2025

NOTE 11 – FUND BALANCE

Fund balance components at June 30, 2025, were as follows:

	County School Services Fund	Charter Schools Special Revenue Fund	Special Education Pass-Through Fund	Child Development Fund	County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable							
Non-restricted							
Reserve for prepaid expenditures	\$ 24,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,728
Spendable							
Restricted							
Educational programs							
State	2,431,666	408,689	210,000	-	-	11,212	3,061,567
Local	3,327,537	-	-	7,296	-	116,557	3,451,390
ASBs	13,305	-	-	-	-	-	13,305
Capital projects							
School bond program	-	-	-	-	1,186,124	-	1,186,124
Total Restricted	5,772,508	408,689	210,000	7,296	1,186,124	127,769	7,712,386
Committed, deferred maintenance	-	-	-	-	-	2,376,893	2,376,893
Assigned							
LCAP Medi-Cal	1,525,067	-	-	-	-	-	1,525,067
Facilities	1,409,304	-	-	-	-	-	1,409,304
Technology	156,000	-	-	-	-	-	156,000
Lottery	262,868	100,843	-	-	-	-	363,711
Special revenue	-	1,953,648	215,760	210,329	-	23,250	2,402,987
Capital outlay projects	-	-	-	-	-	143,032	143,032
Total Assigned	3,353,239	2,054,491	215,760	210,329	-	166,282	6,000,101
Unassigned							
Reserve for economic uncertainties	1,051,796	-	-	-	-	-	1,051,796
Unassigned	6,653,055	-	-	-	-	-	6,653,055
Total Unassigned	7,704,851	-	-	-	-	-	7,704,851
Total	\$ 16,855,326	\$ 2,463,180	\$ 425,760	\$ 217,625	\$ 1,186,124	\$ 2,670,944	\$ 23,818,959

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

NOTE 12 – COMMITMENTS AND CONTINGENCIES

Litigation. The COE has been named in various pending or threatened litigation, claims or assessments. The ultimate outcome/resolution of these matters is not known at this time. The COE is monitoring the progress of these matters and has referred various matters to the COE’s attorney for consultation and representation.

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2025

NOTE 13 – PARTICIPATION IN A JOINT POWERS AUTHORITY

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, 2025, the COE made payments of \$240,746 to TCSIG. SELF is paid through TCSIG.

NOTE 14 – CHANGES TO OR WITHIN THE FINANCIAL REPORTING ENTITY

Change Within the COE (Column A). Historically an Enterprise Fund was used to account for child care services the COE provided. However, the program was closed a few years back and just leases the facility out on a month-to-month contract. Therefore, the fund’s activity is now reported in the County School Services Fund.

Change Within the COE (Column B). Changes as a result of prior year’s reported major funds compared to current year’s reported major funds.

Correction of an Error in Previously Issued Financial Statements (Column C). During fiscal year 2025, Yuba County Office of Education reported the associated student body accounts. Therefore, cash in banks were understated by \$14,203 for the fiscal year ended June 30, 2024. The COE’s Warrant/Pass-Through Fund was not included in the prior year report. The effect of correcting that error is shown in column C of the table below.

	June 30, 2024 As Previously Reported	Change to or within the COE (A)	Change to or within the COE (B)	Error Correction (C)	June 30, 2024 As Changed and Restated
Government-Wide					
Governmental Activities	\$ (4,995,142)	\$ 1,131,772	\$ -	\$ -	\$ (3,863,370)
Business-Type Activities	1,131,790	(1,131,790)	-	-	-
Total Government-wide	(3,863,352)	(18)	-	-	(3,863,370)
Governmental Funds					
Major Funds:					
County School Services Fund	14,316,841	18	-	14,203	14,331,062
Charter School Fund	-	-	2,369,657	-	2,369,657
Sp. Ed. Pass-Through Fund	347,356	-	-	-	347,356
Child Development Fund	-	-	206,779	-	206,779
County School Facilities Fund	-	-	1,171,487	-	1,171,487
Nonmajor Funds	6,320,971	-	(3,747,923)	-	2,573,048
Total Governmental Funds	20,985,168	18	-	14,203	20,999,389
Fiduciary Funds					
Warrant Pass-Through Fund	-	-	-	2,647,117	2,647,117
Total Entity	\$ 17,121,816	\$ -	\$ -	\$ 2,661,320	\$ 19,783,136

YUBA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2025

NOTE 15 – CERTAIN RISK DISCLOSURES – JUNE DEFERRALS

Pursuant to Education Code §14041.6, the amount of \$222,803,041 in state aid of the P-2 payment shall be deferred from June 2025 to July 2025. This results in a deferral of the full P-2 payment for all local educational agencies except those with an approved deferral exemption. The State Controller's Office estimates that payments for this apportionment will be issued to county treasurers on July 18, 2025. The P-2 payment for LEAs with an approved deferral exemption will be issued to the county treasurer on June 30, 2025. Effectively, this prevents an LEA from recognizing the June revenue in the current fiscal year, and therefore is recognized in the subsequent fiscal year.

<PAGE INTENTIONALLY LEFT BLANK>

REQUIRED SUPPLEMENTARY INFORMATION

<PAGE INTENTIONALLY LEFT BLANK>

YUBA COUNTY OFFICE OF EDUCATION

**GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variances -
	Original	Final		Positive / (Negative) Final to Actual
REVENUES				
LCFF sources				
Principal apportionment	\$ 4,504,251	\$ 4,413,286	\$ 3,909,290	\$ (503,996)
County & district taxes	4,745,333	5,095,843	5,361,557	265,714
LCFF transfers	(60,000)	(59,882)	(60,000)	(118)
Federal revenue	2,311,373	2,410,724	2,754,776	344,052
Other state revenue	5,284,156	5,489,015	4,723,964	(765,051)
Other local revenue	17,526,242	15,892,460	15,888,323	(4,137)
Total Revenues	34,311,355	33,241,446	32,577,910	(663,536)
EXPENDITURES				
Certificated salaries	4,615,523	4,470,965	4,307,925	163,040
Classified salaries	9,271,656	9,448,891	9,095,298	353,593
Benefits	6,670,455	6,460,933	6,232,777	228,156
Supplies	1,421,737	1,467,435	802,314	665,121
Services and other operating expenditures	9,187,554	9,832,659	7,982,825	1,849,834
Capital outlay	650,000	728,595	823,547	(94,952)
Other outgo (excluding Transfers of Indirect Costs)	3,109,583	999,342	1,077,115	(77,773)
Other outgo - Transfers of Indirect Costs	(137,279)	(172,362)	(150,345)	(22,017)
Total Expenditures	34,789,229	33,236,458	30,171,456	3,065,002
Excess (Deficiency) of Revenues				
Over Expenditures	(477,874)	4,988	2,406,454	2,401,466
OTHER FINANCING SOURCES (USES)				
Interfund transfers	7,000	12,465	2,157	(10,308)
Sources	-	-	115,653	115,653
Net Financing Sources (Uses)	7,000	12,465	117,810	105,345
NET CHANGE IN FUND				
BALANCE	(470,874)	17,453	2,524,264	2,506,811
Beginning balance - (Restated)	14,331,062	14,331,062	14,331,062	
Ending Balance	\$ 13,860,188	\$ 14,348,515	\$ 16,855,326	\$ 2,506,811

YUBA COUNTY OFFICE OF EDUCATION

**CHARTER SCHOOL SPECIAL REVENUE FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variances -
	Original	Final		Positive / (Negative) Final to Actual
REVENUES				
LCFF sources				
Principal apportionment	\$ 3,478,409	\$ 3,331,061	\$ 3,323,288	\$ (7,773)
Federal revenue	81,344	79,645	80,590	945
Other state revenue	464,272	440,785	453,679	12,894
Other local revenue	74,642	86,642	119,739	33,097
Total Revenues	4,098,667	3,938,133	3,977,296	39,163
EXPENDITURES				
Certificated salaries	1,586,606	1,641,097	1,645,992	(4,895)
Classified salaries	484,431	524,486	535,269	(10,783)
Benefits	989,535	1,010,457	1,023,950	(13,493)
Supplies	278,204	204,458	91,210	113,248
Services and other operating expenditures	671,650	653,884	556,837	97,047
Other outgo (excluding Transfers of Indirect Costs)	8,945	8,945	3,677	5,268
Other outgo - Transfers of Indirect Costs	40,409	33,509	26,268	7,241
Total Expenditures	4,059,780	4,076,836	3,883,203	193,633
Excess (Deficiency) of Revenues Over Expenditures	38,887	(138,703)	94,093	232,796
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(570)	(570)	-
NET CHANGE IN FUND				
BALANCE	38,887	(139,273)	93,523	232,796
Beginning balance	2,369,657	2,369,657	2,369,657	
Ending Balance	\$ 2,408,544	\$ 2,230,384	\$ 2,463,180	\$ 232,796

YUBA COUNTY OFFICE OF EDUCATION

SPECIAL EDUCATION PASS-THROUGH FUND – BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variances -
	Original	Final		Positive / (Negative) Final to Actual
REVENUES				
Federal revenue	\$ 3,947,419	\$ 3,948,897	\$ 4,013,923	\$ 65,026
Other state revenue	14,416,322	14,242,598	13,598,599	(643,999)
Other local revenue	25,869	25,869	78,406	52,537
Total Revenues	18,389,610	18,217,364	17,690,928	(526,436)
EXPENDITURES				
Other outgo (excluding Transfers of Indirect Costs)	18,363,741	18,191,495	17,612,524	578,971
NET CHANGE IN FUND				
BALANCE	25,869	25,869	78,404	52,535
Beginning balance	347,356	347,356	347,356	
Ending Balance	\$ 373,225	\$ 373,225	\$ 425,760	\$ 52,535

YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Cal STRS	(\$ Amounts in thousands)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
COE's proportion of the net pension liability		0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
COE's proportionate share of the net pension liability	\$	6,024	\$ 6,799	\$ 6,263	\$ 4,216	\$ 10,495	\$ 8,764	\$ 8,338	\$ 8,344	\$ 7,808	\$ 6,889
State's proportionate share of the net pension liability associated with the COE		1,895	3,258	2,096	1,411	3,570	3,094	3,036	3,099	2,832	2,383
Total	\$	7,919	\$ 10,057	\$ 8,359	\$ 5,627	\$ 14,065	\$ 11,858	\$ 11,374	\$ 11,443	\$ 10,640	\$ 9,272
COE's covered payroll	\$	5,857	\$ 5,366	\$ 5,202	\$ 5,170	\$ 5,778	\$ 5,206	\$ 4,881	\$ 4,729	\$ 4,781	\$ 4,697
COE's proportionate share of the net pension liability as a percentage of its covered payroll		103%	127%	120%	82%	182%	168%	171%	176%	163%	147%
Plan fiduciary net position as a percentage of the total pension liability		84%	81%	81%	87%	72%	73%	71%	65%	70%	74%
Cal PERS	(\$ Amounts in thousands)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
COE's proportion of the net pension liability		0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
COE's proportionate share of the net pension liability	\$	15,837	\$ 15,977	\$ 14,548	\$ 8,774	\$ 12,616	\$ 12,165	\$ 10,568	\$ 9,382	\$ 7,524	\$ 5,512
COE's covered payroll	\$	8,735	\$ 7,664	\$ 6,515	\$ 6,199	\$ 5,968	\$ 5,761	\$ 5,227	\$ 5,006	\$ 4,546	\$ 4,144
COE's proportionate share of the net pension liability as a percentage of its covered payroll		181%	208%	223%	142%	211%	211%	202%	187%	166%	133%
Plan fiduciary net position as a percentage of the total pension liability		72%	70%	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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Cal STRS (<i>\$ Amounts in thousands</i>)										
Contractually required contribution	\$ 1,082	\$ 1,119	\$ 1,025	\$ 880	\$ 835	\$ 988	\$ 848	\$ 710	\$ 595	\$ 513
Contributions in relation to the contractually required contribution	(1,082)	(1,119)	(1,025)	(880)	(835)	(988)	(848)	(710)	(595)	(513)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COE's covered payroll	\$ 5,667	\$ 5,857	\$ 5,366	\$ 5,202	\$ 5,170	\$ 5,778	\$ 5,206	\$ 4,916	\$ 4,729	\$ 4,781
Contributions as a percentage of covered payroll	19%	19%	19%	17%	16%	17%	16%	14%	13%	11%
Cal PERS (<i>\$ Amounts in thousands</i>)										
Contractually required contribution	\$ 2,603	\$ 2,330	\$ 1,944	\$ 1,493	\$ 1,283	\$ 1,177	\$ 1,041	\$ 812	\$ 695	\$ 539
Contributions in relation to the contractually required contribution	(2,603)	(2,330)	(1,944)	(1,493)	(1,283)	(1,177)	(1,041)	(812)	(695)	(539)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COE's covered payroll	\$ 9,624	\$ 8,735	\$ 7,664	\$ 6,515	\$ 6,199	\$ 5,968	\$ 5,761	\$ 5,227	\$ 5,006	\$ 4,546
Contributions as a percentage of covered payroll	27%	27%	25%	23%	21%	20%	18%	16%	14%	12%

YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS

	2025	2024	2023	2022	2021	2020	2019	2018
Changes for the year:								
Service cost	\$ 226	\$ 216	\$ 214	\$ 241	\$ 295	\$ 286	\$ 277	\$ 268
Interest	50	94	86	60	110	103	67	86
Changes in assumptions or other inputs	(105)	(104)	56	152	(601)	-	-	-
Benefit payments	(243)	(100)	(209)	(135)	(184)	(244)	(86)	(111)
Net Changes in Total OPEB Liability	(72)	106	147	318	(380)	145	258	243
Total OPEB Liability - Beginning	3,024	2,918	2,771	2,453	2,833	2,688	2,430	2,187
Total OPEB Liability - Ending	\$ 2,952	\$ 3,024	\$ 2,918	\$ 2,771	\$ 2,453	\$ 2,833	\$ 2,688	\$ 2,430
Covered Payroll	\$15,291	\$14,592	\$13,030	\$11,717	\$11,369	\$ 11,455	\$ 11,455	\$ 11,455
Total OPEB liability as a percentage of covered payroll	19%	21%	22%	24%	22%	25%	23%	21%

COE Has No Assets Accumulated in a Trust to Pay Related Benefits

YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF THE COE'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY

	2025	2024	2023	2022	2021	2020	2019	2018
COE's Proportion of the collective net OPEB liability	\$ 35	\$ 38	\$ 45	\$ 56	\$ 59	\$ 56	\$ 55	\$ 61
COE's proportionate share of the collective net OPEB liability	0.013%	0.013%	0.014%	0.014%	0.016%	0.014%	0.014%	0.014%

The COE makes no contributions to the plan. Rather, CalSTRS siphons benefit payments from all the school COEs' regular pension contributions. Covered Payroll¹

Total OPEB liability as a percentage of covered payroll

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

COE 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

<PAGE INTENTIONALLY LEFT BLANK>

SUPPLEMENTARY INFORMATION

<PAGE INTENTIONALLY LEFT BLANK>

YUBA COUNTY OFFICE OF EDUCATION

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster	Assistance Listing ("AL") Number	Pass-Through Entity Identifying Number	Federal Expenditures	Amount Provided to Subrecipients
U. S. DEPARTMENT OF EDUCATION:				
Passed through California Department of Education (CDE):				
Every Student Succeeds Act ("ESSA"):				
Title I, Basic Grants	84.010	14329	\$ 161,232	\$ -
Title I, Part D, Local Delinquent Programs	84.010	14357	174,070	-
School Improvement Funding for LEAs	84.010	15438	402,927	-
School Improvement Funding for COEs	84.010	15565	92,822	-
Total Title I			831,051	-
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	23,135	-
Title III, English Learner Student Program	84.365	14346	22,410	-
Title IV, Part A, Student Support and Academic Enrichment	84.424	15396	4,880	-
Title IX, Part A, McKinney-Vento Homeless Assistance Grants	84.196	14332	81,443	-
American Rescue Plan-Homeless Children and Youth				
ARP - Homeless I	84.425	15564	2,608	-
Statewide Activities	84.425	15636	6,884	-
ARP HCY II	84.425	15566	10,879	-
Total ESF			20,371	-
Special Ed: IDEA [1]				
Basic Local Assistance Entitlement	84.027	13379	3,916,279	3,916,279
Preschool Grants, Part B, Section 619	84.173	13430	96,628	96,628
Mental Health Average Daily Attendance	84.027A	15197	5,884	-
Preschool Staff Development	84.173A	13431	1,016	1,016
IDEA Quality Assurance & Focused Monitoring	84.027A	13693	45,782	-
Special Ed: Alternate Dispute Resolution	84.027A	13007	21,263	-
Special Ed: IDEA Subtotal [1]			4,086,852	4,013,923
Special Ed: IDEA Early Intervention Grants	84.181	23761	63,140	-
Total U. S. Department of Education			5,133,282	4,013,923

See accompanying note to supplementary information

YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
 FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster	Assistance Listing ("AL") Number	Pass-Through Entity Identifying Number	Federal Expenditures	Amount Provided to Subrecipients
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Passed through CDE:				
Early Education: Local Planning Councils	93.575	13946	121,033	-
Sutter Local Child Care Development	93.575	13946	119,033	-
U. S. Department of Health & Human Services			240,066	-
U. S. DEPARTMENT OF LABOR				
Passed through North Central Counties Consortium:				
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
Adult Programs	17.258	Various	386,568	-
Youth Activities	17.259	Various	1,184,268	-
Dislocated Workers	17.278	Various	237,771	-
WIOA Cluster			1,808,607	-
Total U. S. Department of Labor			1,808,607	-
Total Federal Expenditures			\$ 7,181,955	\$ 4,013,923

[1] - Major Program

DF - Direct Funded

No amount provided to subrecipients

YUBA COUNTY OFFICE OF EDUCATION

**SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
FOR THE YEAR ENDED JUNE 30, 2025**

Charter School	Second Period Attendance Report	Annual Attendance Report
Regular ADA		
Total TK / K -3	7	7
Total Grades 4 - 6	6	6
Total Grades 7-8	13	14
Total Grades 9-12	182	176
Total Regular ADA	208	203

REPORT OF SCHOOLS AND CLASSES MAINTAINED	Second Period Report	Annual Report
ELEMENTARY		
Juvenile halls, homes, and camps	1	1
Probation referred, on probabtion or parole, expelled	7	9
Total Elementary	8	10
SECONDARY		
Juvenile halls, homes, and camps	25	27
Probation referred, on probabtion or parole, expelled	13	14
Total Secondary	38	41
Total	46	51
Adults in correctional facilities	8	7

COUNTY OPERATED SPECIAL DAY CLASSES	Second Period Report	Annual Report
Special day classes		
TK/K - 3	84	84
Grades 4 - 6	32	31
Grades 7 - 8	10	10
Grades 9 - 12	21	21
Extended year special education	15	15
Other county programs		
Total	162	161

See accompanying note to supplementary information

YUBA COUNTY OFFICE OF EDUCATION

**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025**

	2026 (Budget)		2025		2024		2023
COUNTY SCHOOL SERVICES FUND							
Revenues	\$ 33,873,166	\$	32,577,910	\$	34,047,603	\$	31,856,809
Transfers in	1,587		117,810		3,494,315		254,090
Total	33,874,753		32,695,720		37,541,918		32,110,899
Expenditures	34,634,403		30,171,456		33,108,552		27,799,896
Other uses and transfers out	-		-		78,435		421,889
Total	34,634,403		30,171,456		33,186,987		28,221,785
INCREASE/(DECREASE)							
IN FUND BALANCE	\$ (759,650)	\$	2,524,264	\$	4,354,931	\$	3,889,114
ENDING FUND BALANCE	\$ 16,095,676	\$	16,855,326	\$	14,136,331	\$	9,781,400
AVAILABLE RESERVES ¹	\$ 8,598,298	\$	7,704,851	\$	7,156,688	\$	4,353,087
AVAILABLE RESERVES AS A PERCENTAGE OF OUTGO	25%		26%		22%		15%
LONG-TERM DEBT	NA	\$	25,340,000	\$	26,335,313	\$	24,177,000
AVERAGE DAILY ATTENDANCE AT P-2 ²	215		208		240		220

The County School Services Fund balance has increased by \$7,073,926 over the past two years. The fiscal year 2026 budget projects a decrease of five percent. For a COE this size, the State recommends available reserves of at least three percent of General Fund expenditures, transfers out, and other uses (total outgo).

Total long term obligations have increased by \$1,163,000 over the past two years.

Average daily attendance has decreased by twelve ADA over the past two years. An increase of seven ADA is anticipated during fiscal year 2026.

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

² Includes Adults in Correctional Facilities ADA

YUBA COUNTY OFFICE OF EDUCATION

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

	County School Services Fund	Charter Schools		Special Education Pass- Through Fund	Adult Education Fund	Child Development Fund	Deferred Maintenance Fund
		Special Revenue Fund	Education Fund				
Balance, June 30, 2025							
Unaudited Actuals:	\$ 17,316,873	\$ 2,500,553	\$ 417,238	\$ 151,960	\$ 223,625	\$ 2,393,893	
Increase in:							
Cash in county	332,122	47,883	48,186	(344)	9,503	41,595	
Cash in banks	13,305	-	-	-	-	-	
Decrease in:							
Cash in county valuation	(115,000)	(22,000)	(3,000)	(1,000)	(6,000)	(17,000)	
Accrued receivables	(678,035)	(47,883)	(1,203,292)	-	(9,503)	(41,595)	
Due from other funds	(71,893)	(15,373)	-	-	-	-	
Accrued payables	57,954	-	1,081,402	344	-	-	
Due to other funds	-	-	85,226	-	-	-	
Audited financial statement	\$ 16,855,326	\$ 2,463,180	\$ 425,760	\$ 150,960	\$ 217,625	\$ 2,376,893	

See accompanying note to supplementary information

YUBA COUNTY OFFICE OF EDUCATION

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS, Continued
 FOR THE YEAR ENDED JUNE 30, 2025

	Special Reserve for Other Than Capital Outlay Projects	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Enterprise Fund	Self-Insurance	Warrant/Pass- Through Fund
FUND BALANCE						
Balance, June 30, 2025						
Unaudited Actuals:	\$ 188,806	\$ 1,203,124	\$ 144,032	\$ 1,098,467	\$ (663,506)	\$ 3,105,078
Increase in:						
Cash in county	-	40,391	2,560	-	40,256	19,876
Decrease in:						
Cash in county	(183,514)	-	-	(39,789)	-	-
Cash in county valuation	-	(17,000)	(1,000)	-	(18,000)	(21,000)
Accrued receivables	(5,292)	(40,391)	(2,560)	-	(40,256)	(19,876)
Capital assets	-	-	-	(1,065,198)	-	-
Accrued payables	-	-	-	4,480	-	(222,187)
Due to other funds	-	-	-	2,040	-	-
OPEB Liability	-	-	-	-	72,355	-
Audited financial statement	\$ -	\$ 1,186,124	\$ 143,032	\$ -	\$ (609,151)	\$ 2,861,891

See accompanying note to supplementary information

YUBA COUNTY OFFICE OF EDUCATION

SCHEDULE OF CHARTER SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2025

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

See accompanying note to supplementary information

YUBA COUNTY OFFICE OF EDUCATION

COMBINING BALANCE SHEET
 JUNE 30, 2025

	Adult Education Fund	Deferred Maintenance Fund	Forest Reserve Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds
ASSETS					
Cash and equivalents	\$ 70,103	\$ 2,292,890	\$ 6	\$ 141,555	\$ 2,504,554
Accrued receivables	137,728	24,003	53	1,477	163,261
Due from other funds	1,600	60,000	-	-	61,600
TOTAL ASSETS	\$ 209,431	\$ 2,376,893	\$ 59	\$ 143,032	\$ 2,729,415
LIABILITIES					
Accrued liabilities	\$ 30,195	\$ -	\$ -	\$ -	\$ 30,195
Due to other funds	28,276	-	-	-	28,276
Total Liabilities	58,471	-	-	-	58,471
FUND BALANCE					
Restricted	127,769	-	-	-	127,769
Committed	-	2,376,893	-	-	2,376,893
Assigned	23,191	-	59	143,032	166,282
Total Fund Balance	150,960	2,376,893	59	143,032	2,670,944
TOTAL LIABILITIES AND FUND BALANCE					
	\$ 209,431	\$ 2,376,893	\$ 59	\$ 143,032	\$ 2,729,415

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, 2025

	Adult Education		Deferred Maintenance		Forest Reserve		Special Reserve		Debt Service		Non-Major Governmental	
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
REVENUES												
LCFF sources	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Federal sources	189,597	-	10,384	-	-	-	-	-	-	-	-	199,981
Other state sources	123,528	-	-	-	-	-	-	-	-	-	-	123,528
Other local sources and investment loss	268,390	85,839	86	5,328	(4,727)							354,916
Total Revenues	581,515	145,839	10,470	5,328	(4,727)							738,425
EXPENDITURES												
Current												
Instruction	387,220	-	-	-	-	-	-	-	-	-	-	387,220
Instruction - Related services												
Supervision of instruction and admini	123,283	-	-	-	-	-	-	-	-	-	-	123,283
School administration	74,040	-	-	-	-	-	-	-	-	-	-	74,040
Pupil Services												
All other pupil services	10,857	-	-	-	-	-	-	-	-	-	-	10,857
General Administration												
All other general administration	26,055	-	-	-	-	-	-	-	-	-	-	26,055
Plant services	1,848	6,647	-	-	-	-	-	-	-	-	-	8,495
Transfers to other agencies	-	-	8,992	-	-	-	-	-	-	-	-	8,992
Total Expenditures	623,303	6,647	8,992	-	(4,727)							638,942
Excess (Deficiency) of Revenues Over Expenditures	(41,788)	139,192	1,478	5,328	(4,727)							99,483
OTHER FINANCING SOURCES (USES)												
Transfers out	-	-	(1,587)	-	-	-	-	-	-	-	-	(1,587)
NET CHANGE IN FUND BALANCE	(41,788)	139,192	(109)	5,328	(4,727)							97,896
Beginning balance	192,748	2,237,701	168	137,704	4,727							2,573,048
Ending balance	\$ 150,960	\$ 2,376,893	\$ 59	\$ 143,032	\$ -							\$ 2,670,944

See accompanying note to supplementary information

YUBA COUNTY OFFICE OF EDUCATION

**LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2025**

GOVERNING BOARD

MEMBER	OFFICE	TERM EXPIRES
John Nicoletti	President (Area 2)	December 2028
Tracy Bishop	Vice President (Area 5)	December 2026
Katharine Rosser	Trustee (Area 1)	December 2026
Desiree Hastey	Trustee (Area 4)	December 2028
Marjorie Renicker	Trustee (Area 3)	December 2028

ADMINISTRATION

Rob Gregor	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.

YUBA COUNTY OFFICE OF EDUCATION

NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2025

Schedule of Expenditures of Federal Awards

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

Schedule of ADA

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

Schedule of Instructional Time

Displays, for school districts, including basic aid districts, data that show whether the district complied with article 8 (commencing with §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 §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 §47612 and 47612.5; showing by grade level the number(s) of instructional minutes specified in Education Code §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, 2025

Schedule of Instructional Time, continued

- 6) For school districts and charter schools that are pending a Form J-13A approval, list the actual minutes and days in the instructional minutes and days offered columns, add columns that list the minutes and days per the submitted Form J-13A and the total minutes and days including pending Form J-13A, adding the actual offering to the amount of minutes and days that may be credited per the submitted Form J-13A. Include a footnote stating that the school district or charter school is pending a Form J-13A approval, identifying number of days and minutes that may be approved. Note: If the actual instructional minutes or days offered did not meet the instructional time requirements, the LEA is not in compliance with the instructional time requirements and a finding should be reported. Submission of a J-13A to the California Department of Education does not guarantee approval of the requested minutes and days.

Not applicable to County Office's of Education

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, or a statement that there were no changes in a school district's boundaries, whichever applies;
- 3) The numbers by type of schools in the LEA;
- 4) The names, titles, terms, and term expiration dates of all members of the governing board; and
- 5) The names, with their titles, of the superintendent, chief business official, and deputy/associate/assistant superintendents.

This schedule is located in the front of the report.

OTHER INDEPENDENT AUDITOR'S REPORT

<PAGE INTENTIONALLY LEFT BLANK.



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

The Board of Trustees
Yuba County Office of Education
Marysville, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental 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, 2025, 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 29, 2026.

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 Yuba County Office of Education's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Yuba County Office of Education's internal control or on compliance. This 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 and compliance. Accordingly, this communication is not suitable for any other purpose.

January 29, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Trustees
Yuba County Office of Education
Marysville, California

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

Opinion on Each Major Federal Program

We have audited Yuba County Office of Education's compliance with the types of compliance requirements¹ identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Yuba County Office of Education's major federal programs for the year ended June 30, 2025. 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, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Yuba County Office of Education's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Yuba County Office of Education's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- ❖ Exercise professional judgment and maintain professional skepticism throughout the audit.
- ❖ Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Yuba County Office of Education's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- ❖ Obtain an understanding of Yuba County Office of Education's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Yuba County Office of Education's internal control over compliance. Accordingly, no such opinion is expressed.

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

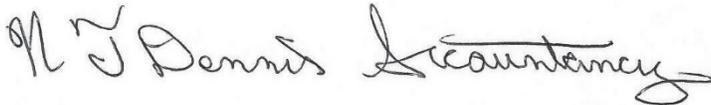
REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

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

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

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

A handwritten signature in black ink that reads "M J Dennis Accountancy". The signature is written in a cursive style with a large, stylized initial "M".

January 29, 2026



INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
Yuba County Office of Education
Marysville, California

REPORT ON STATE COMPLIANCE

We have examined Yuba County Office of Education's compliance with *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* ("the State Audit Guide") during the year ended June 30, 2025. Management of Yuba County Office of Education is responsible for Yuba County Office of Education's compliance with the applicable items listed on the following page. Our responsibility is to express an opinion on Yuba County Office of Education's compliance with the applicable items listed on the following page based on our examination.

Our examination was conducted in accordance with AT-C §315, *Compliance Attestation*, of the 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 applicable items listed on the following page. An examination involves performing procedures to obtain evidence about whether Yuba County Office of Education complied with the applicable items listed on the following page. 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 items listed on the following page.

In our opinion, Yuba County Office of Education complied, in all material respects, with applicable items listed on the following page during the year-ended June 30, 2025.

Emphasis-of-Matter

As a result of the American Institute of Certified Public Accountants' ("AICPA") issuance of Statement of Audit Standard No. 141, the State Controller's Office issued an illustrative example for the *Independent Auditor's Report on State Compliance*, which included a reference to internal control testing. However, the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* sites no requisite internal controls or an internal control framework Local Education Agencies ("LEA") are to follow. As such, it would be inappropriate for the auditor to test and express an opinion on internal controls as it would relate to state compliance. Therefore, the auditor follows AT-C §315, *Compliance Attestation*.

In connection with the audit referred to on the previous page, we selected and tested transactions and records to determine the Yuba County Office of Education's compliance with the following items:

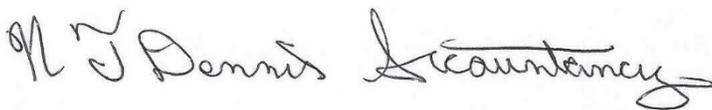
PROGRAM NAME	PROCEDURES PERFORMED
Local Education Agencies Other Than Charter Schools	
A. Attendance	Yes
B. Teacher Certification And Misassignments	Yes
D. Independent Study	Not Applicable ¹
E. Continuation Education	Not Applicable ¹
F. Instructional Time	Not Applicable ¹
G. Instructional Materials	Yes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

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

PROGRAM NAME	PROCEDURES PERFORMED
School Districts, County Offices Of Education, And Charter Schools	
T. Proposition 28 Arts and Music in Schools	Yes
U. After/Before School Education and Safety Program	Not Applicable ¹
V. Proper Expenditure Of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study-Course Based	Not Applicable ¹
Z. Immunizations	Not Applicable ¹
ZA. Educator Effectivness	Yes
ZB. Expanded Learning Opportunities Grant (ELO-G)	Not Applicable ¹
ZC. Career Technical Education Incentive Grant	Not Applicable ¹
ZD. Expanded Learning Opportunities Program	Not Applicable ¹
ZE. Transitional Kindergarten	Not Applicable ¹
ZF. Kindergarten Continuance	Not Applicable ¹
Charter Schools	
AA. Attendance	Yes
BB. Mode Of Instruction	Yes
CC. Nonclassroom-Based Instruction/Independent Study	Yes
DD. Determination Of Funding For Nonclassroom-Based Instruction	Yes
EE. Annual Instructional Minutes - Classroom Based	Not Applicable ¹
FF. Charter School Facility Grant Program	Not Applicable ¹

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 29, 2026

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

<PAGE INTENTIONALLY LEFT BLANK>

YUBA COUNTY OFFICE OF EDUCATION

FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

No Financial Statement Findings were noted in the current year.

YUBA COUNTY OFFICE OF EDUCATION

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

No Federal Award Findings were noted in the current year.

YUBA COUNTY OFFICE OF EDUCATION

STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

No State Award Findings were noted in the current year.

YUBA COUNTY OFFICE OF EDUCATION

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

No Findings were noted in the prior year.

<PAGE INTENTIONALLY LEFT BLANK>