



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 • [www.santacruzcoe.org](http://www.santacruzcoe.org)  
**Mr. Ed Acosta • Ms. Alyssa Alto • Mr. Edward Estrada • Ms. Sandra Nichols**  
**Ms. Sue Roth • Mr. Abel Sanchez • Mr. Bruce Van Allen**

**Student Trustee: Mr. Oscar Alvarez-Delgado**

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**Santa Cruz County Board of Education**  
**Regular Board Meeting**  
**Thursday, February 15, 2024**  
**4:00pm**  
**Boardroom and/or Zoom**

Members of the public may join the meeting either by attending in-person or joining the live video-conference using the following link:

<https://santacruzcoe-org.zoom.us/j/87678595346>

Alternatively, join by phone using the following phone number at the time of the meeting:

**Phone Number: +1 (669) 444-9171**  
**Meeting ID: 876 7859 5346**

**PUBLIC COMMENT:**

Any person wishing to make a public comment will have the opportunity to do so either in-person or via videoconference during the meeting for up to three minutes each for any item not listed on the agenda, or for up to three minutes for any item listed on the agenda. To request to speak during public comment or on any item on the agenda, please complete this form: <https://sccoe.link/PublicComment>

To submit a comment to be read aloud on your behalf either listed or not listed on the meeting agenda, please send a comment no longer than 300 words to [vvalentin@santacruzcoe.org](mailto:vvalentin@santacruzcoe.org) no later than 2:00 PM on February 15th. Each individual may only make one comment per topic.

Cualquier persona que desee hacer un comentario público tendrá la oportunidad de hacerlo en vivo o por videoconferencia durante la reunión virtual hasta tres minutos cada uno para cualquier tema que no esté incluido en la agenda, y hasta tres minutos para cualquier tema incluido en la agenda. Para solicitar hablar durante los comentarios públicos o sobre cualquier tema de la agenda, complete este formulario: <https://sccoe.link/PublicComment>

Para enviar un comentario para ser leído en voz alta en su nombre, ya sea para un tema en la agenda o no en la agenda, envíe un comentario de no más de 300 palabras a [vvalentin@santacruzcoe.org](mailto:vvalentin@santacruzcoe.org) a más tardar a las 2:00 PM del 15 de febero. Cada individuo solo puede hacer un comentario por tema.

## **AGENDA**

### **1. CALL TO ORDER, ROLL CALL AND ESTABLISHMENT OF QUORUM**

Sue Roth (President), Ed Acosta, Alyssa Alto, Edward Estrada, Sandra Nichols, Abel Sanchez, Bruce Van Allen

Oscar Alvarez-Delgado (Student Trustee)

Faris Sabbah (Secretary)

#### **1.1 Board Member Remote Attendance Approval**

In accordance with AB 2449, Trustees may participate in the Board meeting remotely under the following conditions:

- Just Cause, or Emergency Circumstances
- Board Approval

It is required that a Board quorum be present in person.

Motion &

Roll Call Vote: Sue Roth (President)

### **2. PLEDGE OF ALLEGIANCE**

Superintendent Sabbah will lead the Pledge of Allegiance.

### **3. APPROVAL OF AGENDA**

Agenda deletions and/or sequence changes will be approved or the agenda will be approved as submitted.

### **4. PUBLIC COMMENT**

This is an opportunity for the public to address the Board regarding items outside the agenda. The Board President will recognize any member of the audience not previously placed on the agenda who wishes to speak on a matter directly related to school business. Each speaker, on any specific topic, may speak for up to **three (3) minutes** unless otherwise limited or extended by the President. The President may allot time to those wishing to speak but no action will be taken on matters presented (EDC § 35145.5). If appropriate, the President, or any Member of the Board, may direct that a matter be referred to the Superintendent's Office for placement on a future agenda. Please refer to item, *Please Note*, on the last item of this agenda.

### **5. CONSENT AGENDA**

All items appearing on the consent agenda are recommended actions that are considered to be routine and will be acted upon as one motion. Specific items may be removed for separate consideration. Item(s) removed will be considered immediately following the consent agenda motion as Deferred Consent Items.

5.0.1 Minutes of the Regular Board Meeting held on January 18, 2024

5.0.2 School Safety Plans

5.0.3 Appointment of Becka York to the Community Advisory Committee (CAC)

**5.1 DEFERRED CONSENT ITEMS (if required)**

This item is placed on the agenda to address any items that might be pulled from Agenda Item 5.0 for further discussion/consideration if so determined.

**6. CORRESPONDENCE**

Official correspondence received by the Board, if any, is included herein. Copies of correspondence received within 72 hours of the meeting will be made available at the meeting location.

**7. REPORTS, DISCUSSIONS, AND PRESENTATIONS**

**7.1 Labor Negotiations - “Sunshine” the Santa Cruz County Education Association (SCCEA), Chapter 036, Proposed Changes to Article 6 within the 2024-2025 Certificated Employee Unit Agreement to the Santa Cruz County Superintendent of Schools**

The designated representative of the Santa Cruz County Education Association (SCCEA), Chapter 036, representing certificated staff, will propose changes to the following article within the 2024-2025 Certificated Employee Unit Agreement to the Santa Cruz County Superintendent of Schools: Article 6 regarding Compensation.

Presenter(s): Elizabeth Burnhamgrau, President, SCCEA, Chapter 036  
Josh Engelhardt, Negotiations Team, SCCEA, Chapter 036  
Vito Chiamonte, Negotiations Team, SCCEA, Chapter 036  
Mike Powers, Negotiations Team, SCCEA, Chapter 036  
Amy Evens, Negotiations Team, SCCEA, Chapter 036

**7.2 Labor Negotiations - “Sunshine” with the Santa Cruz County Education Association (SCCEA)**

The Santa Cruz County Office of Education will sunshine the 2024-2025 Agreement to the Santa Cruz County Education Association.

Presenter(s): Liann Reyes, Deputy Superintendent-Business Service

**7.3 2022-2023 Fiscal Year Annual Audit Report**

The Board will be provided with the 2022-2023 final, audited, prior year financial statements, which the Santa Cruz County Office of Education is required to file with the California Department of Education and the State Controller’s Office.

Presenter(s): Liann Reyes, Deputy Superintendent, Business Services  
Samantha Moore, Senior Associate from Eide Bailly LLP

**7.4 Local Control Accountability Plan (LCAP) Supplement for the Santa Cruz County Office of Education**

Senate Bill 114 (2023) added a requirement for LEAs to present a report on the annual update to the Local Control and Accountability Plan (LCAP) and Budget Overview for Parents (BOP) on or before February 28 each at a regularly scheduled meeting of the governing board or body of the LEA.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools  
Dr. Jennifer Izant Gonzales, Director, Alternative Education

**7.5 Local Control Accountability Plan (LCAP) Supplement for the Santa Cruz County Career Advancement Charter**

Senate Bill 114 (2023) added a requirement for LEAs to present a report on the annual update to the Local Control and Accountability Plan (LCAP) and Budget Overview for Parents (BOP) on or before February 28 each at a regularly scheduled meeting of the governing board or body of the LEA.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools  
Denise Sanson, Executive Director, Student Programs

**8. NEW BUSINESS AND ACTION ITEMS**

**8.1 Approve Cabrillo College District & Santa Cruz County Office Of Education A Dual Enrollment Partnership Agreement**

This is an agreement with Cabrillo College district to collaborate with the County Office of Education beginning in the Spring 2024 semester to Summer 2027. The Board is asked to sign the agreement.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools  
Denise Sanson, Executive Director, Career and Adult Learning Services  
Scott Keller, Coordinator, Career & Adult Learning Services

Motion &  
Voice Vote: Sue Roth (President)

**8.2 Approval of Resolution #24-05 Recognizing March as Disability Awareness Month**

The education of Santa Cruz County's students is fundamental to the economic, social, and intellectual capacity of our community and our society. Students with disabilities share with all students the desire to achieve personal success through education, meaningful work, and family and community ties. In February 1987, President Ronald Reagan officially declared March as National Disabilities Awareness Month. The Board will consider adopting Resolution #24-05 Recognizing March as Disability Awareness Month.

Presenter(s): Sandra Nichols, Chair, Community Outreach and Legislation Committee

Motion &  
Roll Call Vote: Sue Roth (President)



**8.3 Approval of Resolution #24-06 Recognizing March as Women’s History Month**

Women of every race, class, and ethnic background have made significant and historic contributions to the growth and strength of our society in countless ways. The Santa Cruz County Board of Education and the County Superintendent of Schools honor the contributions that women have made throughout history and commit to support efforts to improve opportunities for girls and women. The Board asked to approve this resolution.

Presenter(s): Sandra Nichols, Chair, Community Outreach & Legislation Committee

Motion &

Roll Call Vote: Sue Roth (President)

**8.4 Approval of Resolution #24-07 in Support Of Watsonville Community Hospital Bond Measure N**

Support of Measure N by the Santa Cruz County Board of Education underscores a commitment to the health and well-being of the Pajaro Valley and its surrounding communities. Recognizing the pivotal role of accessible, affordable, and high-quality healthcare in fostering community vitality, the resolution emphasizes the importance of enhancing Watsonville Community Hospital (WCH) to meet the evolving needs of the region. The is asked to approve this resolution.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools

Motion &

Roll Call Vote: Sue Roth (President)

**8.5 Schedule Special Board Meeting**

The Board will consider scheduling a special Board meeting to participate in a Board Governance workshop hosted by the California School Board Association (CSBA) consultant Luan Rivera on either Saturday, May 18, 2024, Saturday, June 15, 2024, or Saturday, June 29, 2024.

Presenter(s): Sue Roth (President)  
Dr. Faris Sabbah, County Superintendent of Schools

Motion &

Roll Call Vote: Sue Roth (President)

**9. SUPERINTENDENT’S REPORT**

Superintendent Sabbah will provide an update on activities and matters of interest.

**10. TRUSTEE REPORTS (3 minutes each)**

Trustees will report on matters, events, and activities as related to the Board's goals of: Advocating for students, maintaining community relations, and promoting student achievement.

**11. AD HOC/STANDING COMMITTEE REPORTS/ACTIONS**

**12. SCHEDULE OF MEETINGS AND UPCOMING EVENTS**

Santa Cruz County Board of Education  
Regular Meeting  
March 21, 2024  
4:00 p.m.

**13. ADJOURNMENT**

President Roth will adjourn the meeting.

**PLEASE NOTE:**

**Public Participation:**

All persons are encouraged to attend and, when appropriate, to participate in meetings of the Santa Cruz County Board of Education. If you wish to speak to an item on the agenda, please be present at the beginning of the meeting as any item, upon motion, may be moved to the beginning of the agenda. Persons wishing to address the Board are asked to state their name for the record. The president of the Board will establish a time limit of three (3) minutes, unless otherwise stated by the president, for comments from the public. Consideration of all matters is conducted in open session except those relating to litigation, personnel and employee negotiations, which, by law, may be considered in closed session. Expulsion appeal hearings are heard in closed session unless a request for hearing in open session is made by the appellant.

**Backup Documentation:**

Any writings or documents that are public records and are provided to a majority of the governing board regarding an open session item on this agenda will be made available for public inspection in the County Office of Education, located 400 Encinal Street, Santa Cruz, CA 95060, during normal business hours.

**Translation Requests:**

Spanish language translation is available on an as-needed basis. Please make advance arrangements with Verenise Valentin by telephone at (831) 466-5900 Traducciones del inglés al español y del español al inglés están disponibles en las sesiones de la mesa directiva. Por favor haga los arreglos por anticipado con Verenise Valentin por teléfono al número (831) 466-5900.

**ADA Compliance:**

In compliance with Government Code section 54954.2 (a), The Santa Cruz County Office of Education will, on request, make this agenda available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact Verenise Valentin, Administrative Aide to the Superintendent, 400 Encinal St., Santa Cruz, CA 95060, (831) 466-5900.



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 5.0.1

**Board Meeting Date:** February 15, 2024     **Action**     **Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools

**SUBJECT:** Appointment of Becka York to the Community Advisory Committee (CAC)

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#### BACKGROUND

Minutes from the January 18, 2024 Board meeting.

#### FUNDING IMPLICATIONS

None.

#### RECOMMENDATION

Approve the minutes



Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 • www.santacruzcoe.org  
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**Ms. Sue Roth • Mr. Abel Sanchez • Mr. Bruce Van Allen**

**Student Trustee: Mr. Oscar Alvarez-Delgado**

**Santa Cruz County Board of Education**  
**Regular Board Meeting**  
**Thursday, January 18, 2024**  
**4:00pm**  
**Boardroom and/or Zoom**

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**MEETING MINUTES**

**1. CALL TO ORDER, ROLL CALL AND ESTABLISHMENT OF QUORUM**

Trustees Present:

Sue Roth (President), Ed Acosta, Edward Estrada, Sandra Nichols, Abel Sanchez, Bruce Van Allen, Oscar Alvarez-Delgado (Student Trustee)

Trustee Absent (At Time of Roll Call):

Alyssa Alto

Staff Present:

Dr. Faris Sabbah (Secretary), Nick Ibarra, Dr. Jennifer Izant-Gonzales, Michelle Kennedy, Melissa Lopez, Andres Ortiz, Christina Valentin, Verenise Valentin

**1.1 Board Member Remote Attendance Approval**

In accordance with AB 2449, Trustees may participate in the Board meeting remotely under the following conditions: just cause, or emergency circumstances. Remote attendance is subject to Board approval.

Trustee Alto requested to participate remotely due to just cause of an illness.

A motion was made to approve Trustee Alto's remote attendance (Van Allen/Nichols 6-0-0-1).

Ayes: Acosta, Estrada, Nichols, Roth, Sanchez, Van Allen  
Nays: None  
Abstain: None  
Absent: Alto

Student Trustee Alvarez-Delgado voted yes on this matter.

Trustee Alto joined the meeting remotely.

**2. PLEDGE OF ALLEGIANCE**

Superintendent Sabbah led the Pledge of Allegiance.

**3. APPROVAL OF AGENDA**

A motion was made to approve the agenda as presented, with the change in moving items 5.0.3, 5.0.4, and 5.0.5 to items 5.1.1, 5.1.2, and 5.1.3, respectively (Van Allen/Nichols 7-0).

Ayes: Acosta, Alto, Estrada, Nichols, Roth, Sanchez, Van Allen  
Nays: None  
Abstain: None  
Absent: None

Student Trustee Alvarez-Delgado voted yes on this matter.

**4. PUBLIC COMMENT**

None.

**5. CONSENT AGENDA**

- 5.0.1 Minutes of the Regular Board Meeting held on December 14, 2023
- 5.0.2 Donations

A motion was made to approve the consent agenda as presented (Van Allen/Nichols 7-0).

Ayes: Acosta, Alto, Estrada, Nichols, Roth, Sanchez, Van Allen  
Nays: None  
Abstain: None  
Absent: None

Student Trustee Alvarez-Delgado voted yes on this matter.

**5.1 DEFERRED CONSENT ITEMS (if required)**

- 5.1.1 Alternative Education Court School Accountability Report Card (SARC)
- 5.1.2 Alternative Education Community School Accountability Report Card (SARC)
- 5.1.3 Alternative Education Career Advancement Charter School Accountability Report Card (SARC)

Trustees asked clarifying questions on the school accountability report card. Dr. Jennifer Izant Gonzales provided clarification.

A motion was made to approve items 5.1.1, 5.1.2, and 5.1.3 (Van Allen/Sanchez 7-0).

Ayes: Acosta, Alto, Estrada, Nichols, Roth, Sanchez, Van Allen  
Nays: None  
Abstain: None  
Absent: None

Student Trustee Alvarez-Delgado voted yes on this matter.

**6. CORRESPONDENCE**

Trustees received a letter from an anonymous sender concerning Pajaro Valley Unified School District that was not included in the packet.

**7. NEW BUSINESS AND ACTION ITEMS**

**7.1 Approve Cabrillo College District & Santa Cruz County Office Of Education A Dual Enrollment Partnership Agreement**

This is an agreement with Cabrillo College district to collaborate with the County Office of Education beginning in the Spring 2024 semester to Summer 2027. The Board was asked to sign the agreement.

The Board made no action on the agreement.

A motion was made to move this agreement to the February Board meeting (Van Allen/Estrada 7-0).

Ayes:	Acosta, Alto, Estrada, Nichols, Roth, Sanchez, Van Allen
Nays:	None
Abstain:	None
Absent:	None

Student Trustee Alvarez-Delgado voted yes on this matter.

**7.2 Approve Resolution #24-01 regarding Temporary Short-Term Cash Loans to Santa Cruz County School Districts**

Under Education Codes 42621 and 42622, County Offices of Education have the authority, with governing board approval, to make short-term cash loans to school districts that may not meet their cash-flow needs. The Board was asked to approve a resolution to allow Santa Cruz COE to provide short-term loans to Santa Cruz County school districts experiencing cash-flow emergencies.

Melissa Lopez, Director, Fiscal Services, presented the resolution.

A motion was made to Approve Resolution #24-01 regarding Temporary Short-Term Cash Loans to Santa Cruz County School Districts (Sanchez/Van Allen 7-0).

Ayes:	Acosta, Alto, Estrada, Nichols, Roth, Sanchez, Van Allen
Nays:	None
Abstain:	None
Absent:	None

Student Trustee Alvarez-Delgado voted yes on this matter.

**7.3 Approve Resolution #24-02 Recognizing February as Black History Month**

Black History Month is a time for us to continue our collective journey honoring and deepening our knowledge of the history and contributions of Black Americans and people of African descent who have been marginalized from mainstream curricula and discussions because of our country's legacy of slavery, and institutional and structural racism. The Board was asked to approve this resolution.

A motion was made to Approve Resolution #24-02 Recognizing February as Black History Month, with an additional statement to include former County Superintendent of Schools Michael Watkins (Van Allen/Sanchez 7-0).

Ayes: Acosta, Alto, Estrada, Nichols, Roth, Sanchez, Van Allen  
Nays: None  
Abstain: None  
Absent: None

Student Trustee Alvarez-Delgado voted yes on this matter.

**7.4 Approval of the 2024-2025 Budget Calendar**

The Board was asked to approve the 2024-2025 Budget Development Process and Single Budget Adoption Timelines as submitted and recommended by the Business administration.

Melissa Lopez, Director, Fiscal Services, presented the resolution.

A motion was made to Approve the 2024-2025 Budget Calendar as presented (Van Allen/Estrada 7-0).

Ayes: Acosta, Alto, Estrada, Nichols, Roth, Sanchez, Van Allen  
Nays: None  
Abstain: None  
Absent: None

Student Trustee Alvarez-Delgado voted yes on this matter.

**7.5 Approve Resolution #24-03 Proclaiming January 2024 as Human Trafficking Prevention Month**

Human trafficking is a public health issue and crime that affects individuals, families, and communities across generations, exploiting the most vulnerable among us and weakening our collective well-being. The Board is asked to adopt this resolution.

A motion was made to Approve Resolution #24-03 Proclaiming January 2024 as Human Trafficking Prevention Month (Sanchez/Acosta 7-0).

Ayes: Acosta, Alto, Estrada, Nichols, Roth, Sanchez, Van Allen  
Nays: None  
Abstain: None  
Absent: None

Student Trustee Alvarez-Delgado voted yes on this matter.

**7.6 Approve Resolution #24-04 Authorizing the COE into local agreement with the State of California**

This resolution must be adopted to certify the approval of the Governing Board to enter into this transaction with the California Department of Social Services to provide child care and development services and to authorize the designated personnel to sign contract documents for Fiscal Year 2024-25.

A motion was made to Approve Resolution #24-04 Authorizing the COE into local agreement with the State of California (Van Allen/Estrada 7-0).

Ayes:	Acosta, Alto, Estrada, Nichols, Roth, Sanchez, Van Allen
Nays:	None
Abstain:	None
Absent:	None

Student Trustee Alvarez-Delgado voted yes on this matter.

**8. SUPERINTENDENT'S REPORT**

Superintendent Sabbah provided an update on activities and matters of interest.

**9. TRUSTEE REPORTS (3 minutes each)**

Student Trustee Alvarez-Delgado:

He will be interviewed on a podcast to discuss youth mental health and will continue to meet with fellow Student Trustees in the County.

Trustee Estrada:

He participated in CSBA's Governor's Budget Breakdown webinar and attended the annual houseless funeral services in December.

Trustee Nichols:

She attended the COE's graduations.

Trustee Acosta:

No report to share.

Trustee Sanchez:

No report to share.

Trustee Van Allen:

He attended the COE's graduations.

Trustee Alto:

No report to share.

President Roth:

She attended the COE's graduations.

**10. AD HOC/STANDING COMMITTEE REPORTS/ACTIONS**



**11. SCHEDULE OF MEETINGS AND UPCOMING EVENTS**

Santa Cruz County Board of Education  
Regular Meeting  
February 15, 2024  
4:00 p.m.

**12. ADJOURNMENT**

President Roth adjourned the meeting at 5:07 p.m.



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 5.0.2

**Board Meeting Date:** February 15, 2024

**Action**

**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools

**SUBJECT:** School Safety Plans

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#### **BACKGROUND**

Comprehensive School Safety Plan For Alternative Education.

#### **FUNDING IMPLICATIONS**

None.

#### **RECOMMENDATION**

Approve the plan.



**SANTA CRUZ**  
 COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

# *COMPREHENSIVE SCHOOL SAFETY PLAN*

## *Part I – Public Components*

### *2023-2024*

**School:** Santa Cruz County Office of Education  
**Address:** 400 Encinal St  
 Santa Cruz, CA 95060-2115  
**Principal:** John Rice, Executive Director  
**Phone Number:** 831-466-5724  
**E-mail Address:** jrice@santacruzcoe.org

**District:** Santa Cruz County Office of Education  
**Superintendent** Faris Sabbah  
**Phone Number:** 831-466-5900  
**E-mail Address:** fsabbah@santacruzcoe.org

**Approved by:**

Name	Title	Signature	Date
Faris Sabbah	Superintendent		

# Table of Contents

<b>Purpose of the Comprehensive School Safety Plan (CSSP)</b> .....	<b>3</b>
<b>Plan Development and Approval</b> .....	<b>4</b>
<b>Current Status of School Crime</b> .....	<b>5</b>
<b>School Safety Strategies and Programs</b> .....	<b>11</b>
Child Abuse Reporting Procedures .....	18
Emergency/Disaster Preparedness Training Schedule.....	19
<b>Procedures for Emergency Use by Public Agency – BP 3516</b> .....	<b>19</b>
<b>Suspension/Expulsion Policies – BP 5144.1</b> .....	<b>19</b>
<b>Procedures to Notify Teachers of Dangerous Pupils – BP 5148</b> .....	<b>19</b>
<b>Nondiscrimination/Harassment Policy – BP 5145.3</b> .....	<b>20</b>
<b>Dress Code – BP 5132</b> .....	<b>20</b>
<b>Rules and Procedures for School Discipline – BP 5144</b> .....	<b>21</b>
<b>Bullying Prevention – BP 5131.2</b> .....	<b>22</b>
<b>Positive School Climate – BP 5137</b> .....	<b>22</b>
<b>Uniform Complaint Procedure – BP 1312.3</b> .....	<b>25</b>
<b>Protocols to Address Mental Health Care of Pupils Who Have Witnessed a Violent Act</b> .....	<b>26</b>
<b>Procedures for Safe Ingress and Egress of Pupils, Parents, and School Employees to and from school</b> .....	<b>26</b>
<b>Appendix</b> .....	<b>28</b>
Board Policy 5141.4 Child Abuse Prevention and Reporting .....	
Board Policy 3516 Emergencies and Disaster Preparedness .....	
Board Policy 5144.1 Suspension and Expulsion/Due Process .....	
Board Policy 4158 Employee Security/Teacher Notification .....	
Board Policy 5145.3 Nondiscrimination/Harassment .....	
Board Policy 5132 Dress and Grooming.....	
Board Policy 5144 Discipline .....	
Board Policy 5131.2 Bullying Prevention .....	
Board Policy 5137 Positive School Climate .....	
Board Policy 1312.3 Uniform Complaint Procedure .....	

## Purpose of the Comprehensive School Safety Plan (CSSP)

Sections 32280-32288 of the California Education Code outline the requirements of all schools operating any kindergarten and any grades 1 to 12, inclusive, to write and develop a Comprehensive School Safety Plan relevant to the needs and resources of that particular school.

It is the intent of the Legislature in enacting the provisions to support California public schools as they develop their mandated Comprehensive School Safety Plans that are the result of a systematic planning process, that include strategies aimed at the prevention of, and education about, potential incidents involving crime and violence on school campuses. Comprehensive School Safety Plans are required under SB 719 & AB 115 and must contain the following elements:

- Assessment of school crime committed on school campuses and at school-related functions
- Child abuse reporting procedures
- Disaster procedures
- Suspension and expulsion policies
- Procedures to notify teachers of dangerous pupils
- Discrimination and harassment policies
- School wide dress code policies
- Procedures for safe ingress and egress
- Policies enacted to maintain a safe and orderly environment
- Rules and procedures on school discipline
- Hate crime reporting procedures

The Comprehensive School Safety Plan will be reviewed and updated by March 1st every year. In July of every year, the school will report on the status of its school safety plan including a description of its key elements in the annual School Accountability Report Card (SARC).

A copy of the Comprehensive School Safety Plan Public Version – Part I is available for review at the Santa Cruz County Office of Education office, and online at <http://www.santacruzcoe.org/student-services/alternative-education-programs/>

*This Comprehensive School Safety Plan analyzes current safety conditions and school climate. In so doing, the plan describes programs in place at our schools, and defines the strategies and programs in place for continued improvement in providing a safe, orderly, school environment that is nurturing and conducive to learning. Appendices follow the action plan. These Appendices include specific, mandated policies and procedures connected to the safety strategies and programs described within the analysis section.*

This plan was developed with input from the SCCOE School Site Council and local law enforcement.

## SCHOOL PROFILE

The SCCOE Alternative Education Program consists of 17 separate school sites throughout Santa Cruz County. SCCOE Alternative Education Programs have an ethnically diverse student population and are served by a dedicated and well-trained staff. The SCCOE Alternative Education Program face unique challenges in maintaining a safe school, partly because of the student population we serve and partly because of the fact that our school sites are small, sometimes impermanent, and are located throughout the county.

## Plan Development and Approval

The Santa Cruz County Office of Education Comprehensive School Safety Plan has been developed by:

- √ School Site Council
- √ School Safety Planning Committee

Which includes the following members:

Name	Membership Role
John Rice, Executive Director	Principal or Principal's Designee
Javier Gonzalez, Teacher	Teacher from Santa Cruz County Office of Education
Maria Lazaro	Parent whose child attends the School
Blanca Corrales, Community Organizer	Classified Employee
Sargent Dan Flippo	Law Enforcement Agency Representative
Cristal Renteria, Director	Other

Key Dates of Plan Development and Approval	Date(s)
Meeting with representative of law enforcement agency to develop the Plan	9/18/23
Meeting at the school site to allow members of the public the opportunity to review and express opinions about the Plan	10/10/23
School Site Council approval of the Plan	12/12/23
School District Board approval of the Plan	2/15/24
Submission to Santa Cruz County Office of Education for audit review	2/15/24

## Current Status of School Crime

This section presents data that will be analyzed to assess the current status of school crime committed on the Santa Cruz County Office of Education campus and at school-related functions. Data presented include:

**Table A6.4**

***School Environment, School Connectedness, Academic Motivation, and Promotion of Parental Involvement Scales***

	NT %	Table
Total school supports	60	
Caring adults in school <sup>‡</sup>	72	A6.5
High expectations-adults in school <sup>‡</sup>	76	A6.6
Meaningful participation at school <sup>‡</sup>	33	A6.7
School connectedness <sup>†#</sup> <b><i>(In-School Only)</i></b>	65	A6.8
School connectedness <sup>†ψ</sup> <b><i>(Remote Only)</i></b>		A6.8
Academic motivation <sup>†</sup>	63	A6.9
Promotion of parental involvement in school <sup>†</sup>	64	A6.13

*Notes: Cells are empty if there are less than 10 respondents.*

*‡Scales are based on average of respondents reporting “Pretty much true” or “Very much true.”*

*†Scales are based on average of respondents reporting “Agree” or “Strongly agree.”*

*#The scale was based on five survey questions for in-school respondents.*

*ψThe scale was based on four questions for remote respondents.*

*Table numbers refer to tables with item-level results for the survey questions that comprise each scale.*

## 8. School Violence, Victimization, and Safety

**Table A8.1**

*Perceived Safety at School (In-School Only)*

	NT %
Very safe	37
Safe	38
Neither safe nor unsafe	22
Unsafe	3
Very unsafe	1

*Question HS A.114/MS A.107: How safe do you feel when you are at school?*

*Note: Cells are empty if there are less than 10 respondents.*



**Table A8.3**  
**School Violence Victimization Scale Questions**

	NT %
<b>School violence victimization (<i>In-School Only</i>)</b>	
<i>Average reporting "1 or more times"</i>	14
<b><i>During the past 12 months, how many times on school property have you...</i></b>	
<b>been pushed, shoved, slapped, hit, or kicked by someone who wasn't just kidding around? (<i>In-School Only</i>)</b>	
0 times	91
1 time	4
2 to 3 times	3
4 or more times	2
<b>been afraid of being beaten up? (<i>In-School Only</i>)</b>	
0 times	92
1 time	4
2 to 3 times	2
4 or more times	2
<b><i>During the past 12 months, how many times have you...</i></b>	
<b>had mean rumors or lies spread about you?</b>	
0 times	77
1 time	8
2 to 3 times	7
4 or more times	8
<b>had sexual jokes, comments, or gestures made to you?</b>	
0 times	84
1 time	3
2 to 3 times	5
4 or more times	8

*Question HS A.115, 116, 118, 119, 130, 131/MS A.108, 109, 111, 112, 123, 124: During the past 12 months, how many times on school property have you... been pushed, shoved, slapped, hit, or kicked by someone who wasn't just kidding around? [In-school only]... been afraid of being beaten up? [In-school only]... had mean rumors or lies spread about you? [In-school only]... had sexual jokes, comments, or gestures made to you? [In-School only]... During the past 12 months, how many times did students from your school... spread mean rumors or lies spread about you? [Remote only]... make sexual jokes, comments, or gestures toward you? [Remote only]*

*Note: Cells are empty if there are less than 10 respondents.*

**Table A8.5****Threats and Injuries with Weapons at School, Past 12 Months (In-School Only)**

	NT %
<i>During the past 12 months, how many times on school property have you...</i>	
<b>been threatened with harm or injury?</b>	
0 times	92
1 time	5
2 to 3 times	2
4 or more times	1
<b>been threatened or injured with a weapon (gun, knife, club, etc.)?</b>	
0 times	97
1 time	2
2 to 3 times	0
4 or more times	1

*Question HS A.126, 128/MS A.119, 121: During the past 12 months, how many times on school property have you... been threatened or injured with a weapon (gun, knife, club, etc.)?... been threatened with harm or injury?*

*Note: Cells are empty if there are less than 10 respondents.*

**Table A8.6****Weapons Possession on School Property, Past 12 Months (In-School Only)**

	NT %
<i>During the past 12 months, how many times on school property have you...</i>	
<b>seen someone carrying a gun, knife, or other weapon?</b>	
0 times	89
1 time	4
2 to 3 times	4
4 or more times	3

*Question HS A.127/MS A.120: During the past 12 months, how many times on school property have you... seen someone carrying a gun, knife, or other weapon?*

*Note: Cells are empty if there are less than 10 respondents.*

## 9. Alcohol and Other Drug Use

**Table A9.1**

*Summary Measures of Level of AOD Use and Perceptions*

	NT %	Table
Lifetime illicit AOD use to get “high” <sup>^</sup>	55	A9.2
Lifetime alcohol or drug use	55	A9.2
Lifetime marijuana use	42	A9.2
Lifetime very drunk or high (7 or more times)	25	A9.7
Current alcohol or drug use <sup>‡</sup>	33	A9.5
Current marijuana use <sup>‡</sup>	26	A9.5
Current heavy drug use <sup>‡</sup>	23	A9.5
Current heavy alcohol use (binge drinking) <sup>‡</sup>	17	A9.5
Current alcohol or drug use on school property <sup>‡Φ</sup>	14	A9.8
Harmfulness of occasional marijuana use <sup>B</sup>	21	A9.11
Difficulty of obtaining marijuana <sup>C</sup>	8	A9.12

*Notes: Cells are empty if there are less than 10 respondents.*

<sup>^</sup>*Excludes prescription pain medication.*

<sup>‡</sup>*Past 30 days.*

<sup>Φ</sup>*In-School only.*

<sup>B</sup>*Great harm.*

<sup>C</sup>*Very difficult.*

## 11. Other Health Risks

**Table A11.1**

*Gang Involvement (In-School Only)*

	NT %
No	95
Yes	5

*Question HS A.149/MS A.142: Do you consider yourself a member of a gang?*

*Note: Cells are empty if there are less than 10 respondents.*

## Findings from the analysis of the data presented above include:

### **Assessment of School Crime and a Healthy School Climate**

Data above comes from The California Healthy Kids Survey, last administered during the 2022-2023 school year. Additional data comes from our annual Family, Student, and Staff LCAP Survey.

### **School Engagement and Supports**

While last year's California Healthy Kids Survey found that 65% of students felt connected to their school community, 92% of students surveyed locally using our LCAP survey, reported feeling connected to their school. 97% reported feeling that their school staff was committed to their success. Students will be surveyed again this April.

### **School Violence, Victimization, and Safety**

According to the California Healthy Kids Survey (CHKS), 75% of students responded that they felt either "Safe" or "Very safe" when asked, "How safe do you feel at school?" 3% responded with "Unsafe" or "Very unsafe." This is a small improvement from the year prior. Nearly 98% of students responded positively to the same question via local survey this year. In 2023, 7% of SCCOE students surveyed via CHKS, reported being involved in at least one fight during the year, and 8% reported a fear of being beaten up. 11% of students reported seeing someone carrying a weapon at school at least once during the year, and 3% reported being threatened or injured with a weapon. These are improvements over years prior. 5% of community school students reported that they considered themselves a member of a gang, but 15% of court school students reported the same. Just over 80% of students report feeling comfortable approaching staff about concerns with 14.8% not having an opinion. According to our families, 93% of families indicate their student feels safe at school and 97% of families report feeling comfortable approaching staff with concerns.

### **Substance Use and Mental Health**

Alcohol or drug use among SCCOE Alternative Education students continues to be a challenge. Overall however, the measures for current alcohol or drug use have declined in recent years. According to the California Healthy Kids Survey (CHKS), 33% of students reported current alcohol or drug use compared to 44% and 51% respectively over the past two years. Similarly, the measure for current heavy drug use went from 40% to 33% to 23%. 55% of students surveyed reported having used alcohol at least once in their lifetime, and 42% reported having tried marijuana. Marijuana use is a major concern, and school staff coordinate their efforts to prevent use at school and to provide counseling and restorative practices for students who struggle with this issue at home or at school. Quantitative and qualitative data suggests that Fentanyl has become a rising problem in Santa Cruz County that has resulted in student overdose or death. Alternative Education offers school options with counseling for students who wish to stop using alcohol and drugs. We provide school services to The Camp Recovery Center in Scott's Valley. Alcohol and Drug Abuse is covered in student Health courses throughout our programs.

## **School Safety Strategies and Programs**

Santa Cruz County Office of Education is committed to school safety for all students, staff, and visitors. Many strategies and programs provide and maintain a high level of school safety.

### **School Vision/Mission Statement**

The Mission of the Alternative Education Program is to provide create safe, supportive, community-based environments where all students can grow academically, socially, and emotionally to become agents of their own futures.

### **Safe School Vision: SCCOE Alternative Education Programs will...**

1. Provide a safe, orderly, and secure environment conducive to learning.
2. Create schools in which pupils will attend regularly and be safe from both physical and socio-emotional harm.
3. Work collaboratively with the district office and School Board to identify, establish and use strategies and programs to comply with school safety laws.
4. Develop a plan to work cooperatively and collaboratively with parents, pupils, teachers, administrators, counselors and community agencies, including law enforcement, to provide a safe and orderly school and neighborhood.
5. Develop an academic program that will focus on high expectations of pupil performance and behavior in all aspects of the school experience.
6. Work collaboratively with other elementary, middle schools and high schools to assist in a smooth transition from one school level to another.
7. Solicit the participation, views, and advice of teachers, parents, school administrators, and community members and use this information to promote the safety of our pupils, staff, and community.

Providing a safe learning environment is a priority for staff, parents, students, and school community members. Santa Cruz County Office of Education prepares students to be self-disciplined and responsible citizens who can meet the challenge of living in an ethnically and socio-economically diverse community. Santa Cruz County Office of Education promotes caring and nurturing relationships and work cooperatively with parents, students, law enforcement representatives, and other community agencies. Santa Cruz County Office of Education stresses prevention of violence on campus and prepares students to handle conflict, anger, and other threats to safety.

Programs are implemented to prevent drug, alcohol, and tobacco use. The Santa Cruz County Office of Education discipline policy provides students with behavior guidelines that are aligned to the California Education Code and district policies. School-wide rules, classroom rules, the dress code, and consequences for rule infractions provide students with clear expectations for behavior. The focus is to reduce barriers to learning as well as to build protective factors leading to student success, both academically and socially.

Intervention and prevention programs focus on positive youth development. Santa Cruz County Office of Education implements programs to create a positive school climate and promote social-emotional learning using research-based strategies. Santa Cruz County Office of Education implements multi-tiered systems of support/response to intervention for students that promote high expectations, maintain student engagement in school, and provide systems for student success.

## SCCOE School Descriptions

The SCCOE Adult and Alternative Education Programs are located at various sites throughout Santa Cruz County. A description of the physical environment, including site maps and emergency exits are on file with the maintenance department and at each school site. The ultimate goal of our programs is to ensure that every student in our County has access to an educational program that suits the individual's unique needs. This is accomplished through a variety of locations, educational models, and programmatic structures. Often, our students may be affected by one or more significant life challenges. Those may include drug and alcohol abuse, homelessness, criminal activity, truancy, expulsion, poverty, lack of fluency in English, academic failure, and trauma. We provide a number of services for our students intended to ensure that all can benefit from the academic program. In addition to ensuring that our students have access to courses required for graduation, we provide a variety of services to meet student needs. These include: counseling, free and reduced priced meals, special education services, work based learning, and college and career counseling, conflict resolution, and Restorative Practices. Our programs include a college preparatory high school, independent studies centers, personalized learning communities, middle school programs, thematic single classroom programs, conventional court/community schools, an all girls program, and a site at the juvenile hall. All sites provide an inclusive curriculum that celebrates diversity. The COE has a student leadership team. Particular schools operate their own inclusive leadership teams, including LGBTQ led GSAs.

Below are brief descriptions of our school sites:

### **Career Advancement Charter:**

The CAC is an Independent Study program for adult learners pursuing their high school diploma while gaining academic and technical skills that will lead to college and career readiness. As part of the Santa Cruz County Office of Education, the CAC collaborates with community partners and engages students through work-based, relationship-focused, innovative and welcoming learning experiences.

### **Community School Programs:**

#### Cypress High School

Cypress is focused on developing self-actualized citizens who utilize creativity, critical-thinking, and a comprehensive worldview, to be engaged and informed members of their communities. Cypress fosters a diverse student body through an inclusive community where each individual is seen and valued. Students utilize critical thinking skills in real-world applications, achieving personal and academic growth through a student-centered learning environment and a college preparatory curriculum.

#### Santa Cruz Community School (Phoenix Academy)

Phoenix is a structured learning environment that uses the SEL framework to guide adolescents in grades 7-9. We focus on and encourage students' interests and abilities, so that each student achieves academic, social, and emotional success.

#### San Lorenzo Valley Community School (Highlands)

Highlands is a unique, fun-based learning environment. Situated next to a riverfront park in the redwoods, we provide a nurturing, homelike atmosphere for students who have struggled to succeed academically in previous schools. Beyond individualized academics, our core focus is on acceptance, compassion and flexibility, based on Trauma Informed Care and Healing-Centered Engagement, self-empowerment and building healthy life skills. With an abundance of creativity and "love," Highlands has been an often life-changing fixture in the San Lorenzo Valley community for over 30 years. Our goal is to support our students in learning to love themselves and to believe in their ability to be kind, happy, and successful members of the community.

### London Nelson Community School

LNHS, located in the London Nelson Community Center, serves students of the downtown area with both Classroom and Independent Studies options. Both programs focus on life skills as well as academics. Both provide opportunities to get involved in the community. London Nelson was a Santa Cruz resident in the 1850's. A former slave, Nelson donated his land to the school district upon his death in 1860. The community center was built as an elementary school in 1932, but is now named after Nelson for his support of local schools.

### Oasis High School (Aptos and Watsonville)

Oasis is designed to meet the needs of students who benefit from a personalized learning program. Oasis staff work collaboratively with the student, their parents/guardians, teacher, and counselor to design an education plan. Oasis is located on the Cabrillo College campus and works closely with the college to provide students the opportunity to fulfill the requirements for admission to a CSU or UC through a combination of Oasis and Cabrillo coursework. Oasis staff work to empower students and provide a literal "oasis" that is safe and supportive.

### Seabright High School

Seabright is a program for creative, flexible, ambitious, independent and responsible learners. We have created a learning community at Seabright where students have choices, reach their goals, appreciate diversity and feel safe. Through individualized programming, small daily classes, and recreational activities, we work together in a personalized learning community.

### Star Community School

Star is a small, student-centered community that provides a safe, nurturing environment that fosters academic and behavioral growth, so students can develop the self-confidence needed to be successful adults in the 21st century.

### Star Personalized Learning Community

The Star PLC provides a safe space for students to grow, develop, and work towards their personal and academic goals. Star PLC is a hybrid between Independent Studies and a seat-based program. Star PLC focuses on supporting students in a small, holistic, safe environment. Juniors and seniors are encouraged to attend a Cabrillo class while in high school.

### The Cottage

The Cottage is an afternoon program designed for students who benefit from a small classroom setting with individual attention. Centrally located in Harvey West Park, The Cottage is accessible to students countywide and the afternoon class schedule allows students who are working or who have been out of school to reconnect with a high school education with an emphasis on career choices, character education, and literacy.

### Independent Studies Programs

Independent Study opportunities are located at the Santa Cruz County Office of Education and Sequoia Schools campus. Students meet with teachers individually once a week. Independent Studies students are offered the same supports as day program students and each student is supported to move forward academically, emotionally and vocationally through an individual approach.

### DeWitt Anderson School

Dewitt provides an educational environment for girls who are supported in setting and achieving academic goals. The school focuses on the unique challenges that face adolescent girls. The teaching and counseling staff are trained and experienced in supporting students as they transition to comprehensive high school, the workplace, or college. The curriculum emphasizes women's studies and art in addition to basic academics, and students have the opportunity to work in an organic garden.

### La Manzana Personalized Learning Community

La Manzana is a small and safe personalized learning community. All students are supported and encouraged to achieve their individualized academic, social and emotional goals.

### Sequoia High School

Sequoia High is committed to social, emotional, and academic learning with an emphasis on vocational training and community involvement. We promote this through restorative practices and CTEP classes, all encompassed in a 21st Century learning environment.

### Sequoia Junior High

Sequoia Junior High is a program with an emphasis on Social Emotional Learning in a safe, healthy, and positive learning environment. Adolescents in the Sequoia Junior High Program learn study skills as well as life skills, and gain experience in the classroom and community.

### El Nido High School

El Nido provides a small classroom learning environment on the Cabrillo College campus in Watsonville. Students have the opportunity to participate in a myriad of opportunities such as College and CTE courses, outdoor learning opportunities, and the arts.

### Escuela Quetzal

EQ is designed for youth who are willing to actively participate in counseling services to learn how to make empowered decisions toward positive personal growth. The program is made possible through collaboration between Youth Services and the Santa Cruz County Office of Education. Each day students attend core academic classes and receive group and individual counseling. Family and community involvement are also important components of the program. Along with academics, students are offered courses in art, music, vocational education, sports, organic gardening, and computer technology.

### Sequoia Academy

Sequoia Academy is a self-contained classroom designed to assist students who need extra support with study skills and setting educational goals. Sequoia Academy is committed to social, emotional, academic learning with an opportunity for vocational training and community involvement.

### The Camp

The Camp is a school program within an in-patient drug and alcohol treatment center. The school is open year-round and employs a staff with extensive experience and training related to providing education services within a therapeutic setting.

## **Court School Programs:**

### Robert A. Hartman School

Hartman School provides for the education of youth detained at Santa Cruz County Juvenile Hall. Hartman School provides a highly structured learning environment that supports individualized and group learning. Curriculum is a blend of traditional text based learning as well as hands on kinesthetic learning. Named after a dedicated teacher, the school is open year round and employs a staff with extensive experience and training related to delinquent youth.

### Freedom Community School

Freedom is a single classroom site for students who excel in a smaller, supportive, and structured learning environment. Our vision is to empower intrinsic motivation to lead and educate family and peers. The teacher and staff meet each individual learner at their current academic and social levels in order to create attainable goals, which creates a positive learning experience.

## **School Safety Strategies**

SCCOE has developed 3 overarching Strategies to ensure safe school climates and physically safe school sites.



## **SCHOOL SAFETY STRATEGY #1**

*SCCOE Alternative Education administrators, teachers, families, pupils, support staff, and community members recognize and make appropriate use of the early warning signs related to violence, substance abuse, and other at-risk concerns.*

### Counseling

The aim of the Santa Cruz COE Alternative Education programs is not only to build academic skills, but also develop life skills, a positive self-concept, appropriate peer relationships, and to help students become productive citizens for the future. Teachers and support staff receive training in the area of conflict resolution and restorative justice. There are social-emotional counselors who work at various sites to support students and staff. To increase services, Alternative Education has contracted with Encompass Youth Services and Children's Behavioral Health to provide additional counseling to our programs and hired a Health Educator.

### Restorative Practices and Conflict Resolution

As part of our commitment to providing alternatives to suspension and expulsion, Alternative Education is committed to relying on Restorative Practices and Conflict Resolution Strategies where ever possible. Restorative Practices seek to repair harm and restore relationships between people and communities. Conflict resolution is used as a method to proactively as well as reactively involve stakeholders, such as students in solving problems through non-violent communication.

### Threat Assessment Protocol

The SCCOE realizes that violence can be prevented if enough is known about a students preparatory behavior. Staff at all school sites are trained in Threat Assessment Protocols to ensure that threats of violence or of harm to one's self are identified and prevented, while at the same time ensuring that students receive the help and support that they need. The SCCOE and Alternative Education will be participating in county wide revisions of our Threat Assessment Protocols during 2024.

## **SCHOOL SAFETY STRATEGY #2**

*SCCOE Alternative Education Programs utilize supportive, engaging, relevant materials and courses to ensure safe school climates.*

### Student Groups and Student Leadership

Several school-site and inter-site student groups have been developed over the past couple of years to ensure equity of student voices and in an effort to continue to improve school connectedness. These groups include Student Leadership groups based on activities and on student wellness. One site currently runs a Gay/Straight Alliance (GSA). We are working to create an inter-site GSA as well.

### Sports League

The Alternative Education Department participates in the Monterey Bay Alternative Athletic League. Several schools participate in competitive team sports including volleyball, basketball and softball. In addition to organized sports, students have the opportunity to participate in health and wellness classes, including Yoga and other soft-form martial arts.

### Social Emotional Learning

Educators serve diverse groups of students with different motivations for engaging in learning, behaving positively, and performing academically. Social and emotional learning (SEL) provides a foundation for safe and positive learning, and enhances students' abilities to succeed in school, careers, and life. SEL focuses on five key skills: Self Awareness, Self Management, Social Awareness, Relationship Skills, and Responsible Decision Making. Via Professional Development opportunities, these strategies are incorporated into daily lesson plans.

### Healing Centered Engagement Strategies

Healing Centered Engagement recognizes that harm and trauma affect students abilities to learn and behave. This theory expands how we think about responses to trauma and offers a holistic approach to fostering well-being in our students.

### Experiential Education Opportunities

We believe that students learn best and are at their best when they are engaged with relevant material. We seek through a number of partnerships to provide a diverse set of course offerings and opportunities. Partnerships, courses, and opportunities include, but are not limited to: William James Artist Association, Santa Cruz Arts Council, Shakespeare Santa Cruz, The Forestry Challenge, Digital Nest, CTEP construction, as well as Yoga and Mindfulness.  
College Readiness and Dual Enrollment

Students are encouraged to dual-enroll in community college courses, and three of our school programs are located directly on Community College Campuses.

### **SCHOOL SAFETY STRATEGY #3**

*Effective procedures will be followed to maintain a safe physical plant and school site.*

### School Supervision and Maintenance of Buildings/Classrooms

During the school day, staff members and administrators provide campus supervision. Identified problem areas receive increased supervision to reduce discipline, crime, or other school safety concerns. All staff members are responsible for supervision during break and lunch times. Students are allowed to leave the classrooms on a limited basis to minimize the risks of unsupervised activity. It is the practice of SCCOE Alternative Education Program to remove all graffiti from school property before pupils arrive to begin their school day. Other acts of vandalism are promptly addressed and repaired. Where possible, students participate in campus beautification activities (i.e. planting flowers/vegetable gardens, painting, cleanup, etc.) to increase student awareness of and interest in maintaining the school buildings and grounds. Such school beautification projects have been taken on at a number of school sites through The SCCOE Career and Technical Education Partnership (CTEP).

The school's physical facilities are well maintained and generally appear neat and clean. The school sites are painted on a cyclical basis and renovated as needed. District personnel annually examine the school's physical facility and help eliminate obstacles to school safety. Additionally, health and fire department inspectors contribute to school safety. The classrooms are monitored for safety and appearance by the administration and individual classroom teachers. Additionally, a full inspection of sites, paying specific attention to potential hazards, has been conducted.

### Incident Command, Command Response, and Emergency Preparation

Administrators and designees have participated in Incident Command Training this year, and all employees have participated in our Standard Command Response System (SCRS) Trainings this year.

### Additional Physical Safety Precautions

The SCCOE Alternative Education Program:

- Operates closed campuses, where pupils must have permission to leave the campus during school hours.
- Has closed off all unused areas of the school;
- Has minimized blind spots around each school facility.
- Has installed alarm systems on campuses where appropriate.
- Has made it a priority to keep buildings clean and maintained.
- Has located its recreation areas where they are easily observed.
- Has limited roof access by keeping dumpsters away from building walls.
- Keeps trees and shrubs closely trimmed to limit outside hiding places for people or weapons.

- Keeps the school grounds free of debris and loose rock surfaces.
- Keeps a complete list of staff members who have keys to building(s).
- Does not allow graffiti to remain on walls. The procedure involves following the three "R's" after discovery of graffiti-Read, Record (i.e. photograph or videotape) and Remove. Inflammatory bathroom graffiti is removed daily upon discovery.
- Provides maximum supervision in heavy traffic areas.
- Has relocated staff to be in proximity of typical trouble spots (e.g. relocate a counselor's office next to a corridor where problems have occurred).
- Offers some school-or-community-based activities for students. However, students might benefit from an expansion of after school activities.

## Child Abuse Reporting Procedures

(EC 35294.2 [a] [2]; PC 11166)

All school staff members actively monitor the safety and welfare of all students. Staff members understand their responsibility as child-care custodians and will immediately report all cases of known and suspected child abuse pursuant to Penal Code Section 11166. District employees who are mandated reporters, as defined by law and administrative regulation, are obligated to report all known or suspected incidents of child abuse and neglect.

Penal Code 11166. (a) Except as provided in subdivision (d), and in Section 11166.05, a mandated reporter shall make a report to an agency specified in Section 11165.9 whenever the mandated reporter, in his or her professional capacity or within the scope of his or her employment, has knowledge of or observes a child whom the mandated reporter knows or reasonably suspects has been the victim of child abuse or neglect. The mandated reporter shall make an initial report by telephone to the agency immediately or as soon as is practicably possible, and shall prepare and send, fax, or electronically transmit a written follow up report within 36 hours of receiving the information concerning the incident. The mandated reporter may include with the report any non-privileged documentary evidence the mandated reporter possesses relating to the incident.

Plans are also completed to assure ongoing monitoring of the student. School staff work closely with police and Child Protective Services with follow up actions as needed. Considerable effort is made to maintain the confidentiality of the student and employee in all cases of child abuse reporting. Copies of all written reports are maintained in a confidential file in the principal's office. Board Policy 5141.4 addresses Child Abuse Prevention and Reporting and is included in the Appendix of the Comprehensive School Safety Plan.

The SCCOE Alternative Education Program maintains a copy of the LEA's Child Abuse Reporting Procedures in the main office. A copy of the Procedures is available in the Policies and Procedures section at the end of this document. Also included is a copy of the Child Abuse Reporting Form. Procedures include a description of reportable conditions, a list of mandatory reporters, deadlines for reporting, information on how to report and what to include. Also included in the Procedures is an explanation of protections afforded to Mandatory Reporters, as well as an explanation of liabilities for failing to report. All educators complete an online Mandated Reporter training, annually at the start of the school year.

## Emergency/Disaster Preparedness Training Schedule

Santa Cruz County Office of Education will provide all students and staff with emergency/disaster preparedness training in a variety of procedures according to the following schedule:

Training	Date(s)
Fire Procedures	Training: 10/19/2023, 1/18/2024, 3/14/2024, 5/02/2023
Lock Down Procedures	Training: 9/29/23, 10/19/23
Code Red Procedures	Training: 9/29/23, 10/19/23
Shelter in Place Procedures	Training: 9/29/23, 10/19/23
Earthquake Emergency Procedures	Training: 10/20/2023, 4/11/2024

### Procedures for Emergency Use by Public Agency – BP 3516

As documented in Board Policy 3516, public agencies, including the American Red Cross, have permission to use school buildings, grounds, and equipment for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare. The Board will cooperate with such agencies in furnishing and maintaining whatever services they deem necessary to meet the community's needs. Board Policy 3516 is included in the Appendix.

Upon request by the office of Emergency Services or other valid authority and upon approval by the superintendent, public agencies may be authorized to use school buildings, grounds, and equipment for mass care and welfare shelters during an emergency which affects public health or welfare.

### Suspension/Expulsion Policies – BP 5144.1

As documented in Board Policy 5144.1, the school desires to provide students access to educational opportunities in an orderly school environment that protects their safety and security, ensures their welfare and well-being, and promotes their learning and development. Rules and regulations set the standards of behavior expected of students and the disciplinary processes and procedures for addressing violations of those standards, including suspension and/or expulsion. Board Policy 5144.1 is included in the Appendix.

Pupils may be suspended, transferred to another school, or recommended for expulsion for certain acts. However, wherever possible, the COE Alternative Education program favors the use of alternatives to suspension and expulsion, embracing the tenets of Restorative Justice and Conflict Resolution. (See Rules and Procedures for School Discipline section for more information)

### Procedures to Notify Teachers of Dangerous Pupils – BP 5148

As documented in Board Policy 5148, the Superintendent or designee shall ensure that employees are informed, in accordance with law, regarding crimes and offenses by students who may pose a danger in the classroom. Board Policy 5148 is included in the Appendix.

#### Teacher Notice of Disciplinary History

The Office of Child Welfare and Attendance shall provide to the administration of The SCCOE Alternative Education Program, information on each pupil who has: (1) during the previous three school years, engaged in any suspendable or expellable act (except E.C. 48900 (h)) or (b) committed a crime reported to the District by a family member, local law enforcement, Probation Department or social services. This information is used to develop awareness, assigning

appropriate discipline consequences, help in allocating resources, and is a factor in determining which services are provided to the pupil or recommended to the parent/guardian.

### Gang Affiliation

The staff at SCCOE Alternative Education Program work closely with Broad Based Apprehension Suppression and Treatment and Alternatives (BASTA) and with the local law enforcement/Gang Unit regarding all issues and matters that are gang related. Information from the school and the community are communicated to the student's parents, if a pupil begins to make gang affiliations. Appropriate prevention and intervention strategies and programs are offered to the families. Staff training in Gang Awareness/Prevention/Intervention is provided annually.

### **Nondiscrimination/Harassment Policy – BP 5145.3**

As documented in Board Policy 5145.3, the Board of Education desires to provide a safe school environment that allows all students equal access and opportunities in the district's academic and other educational support programs, services, and activities. The Board prohibits, at any district school or school activity, unlawful discrimination, including discriminatory harassment, intimidation, and/or bullying of any student, based on actual or perceived characteristics of race or ethnicity, color, nationality, national origin, ethnic group identification, age, religion, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or any other characteristic identified in Education Code 200 or 220, Penal Code 422.55, or Government Code 11135, or based on association with a person or group with one or more of these actual or perceived characteristics. Board Policy 5145.3 is included in the Appendix.

Strategies and programs unique to Santa Cruz County Office of Education that provide a safe school environment for all students, including specifically for LGBTQ students.

A major source of conflict in many schools is the perceived or real problem of bias and unfair treatment of students because of ethnicity, gender, race, social class, religion, disability, nationality, sexual orientation, physical appearance, or some other factor. Effective schools convey the attitude that all children can achieve academically and behave appropriately, while at the same time appreciating individual differences. Effective schools communicate to students and the greater community that all children are valued and respected.

In order to maximize the successful education of all students and help them become productive citizens and lifelong learners in a diverse society, all individuals including student, parents, staff and community members:

- Shall be treated with dignity, respect and fairness;
- Shall encourage and maintain high expectations;
- Shall model an appreciation for socio-economic, cultural, ethnic, gender and religious diversity; and
- Shall contribute to an environment of mutual respect, caring and cooperation.

Students, parents, staff and community members shall join together to share a sense of belonging and take pride in our schools, facilities and programs through participation and cooperation in support of the education of all students.

A copy of the "Parent/Guardian Rights Handout" is provided to each parent/student annually or upon enrollment. This handout includes information pertaining to student rights to physical safety, to the protection of personal property, to respect from adults, and to be free of discrimination on the basis of gender, race, color, religion, ancestry, national origin, ethnic group, marital or parental status, physical or mental disability, sexual orientation or the perception of one or more of such characteristics. The LEA's policies on nondiscrimination and sexual harassment support these protections and serve to promote the fair treatment of all children.

### **Dress Code – BP 5132**

As documented in Board Policy 5132, the Board of Education believes that appropriate dress and grooming contribute to a productive learning environment. The Board expects students to give proper attention to personal cleanliness and to wear clothes that are suitable for the school activities in which they participate. Students' clothing must not present a health or safety hazard or a distraction which would interfere with the educational process. Students are prohibited

from wearing gang-related apparel when there is evidence of a gang presence that disrupts or threatens to disrupt the school's activities. Board Policy 5132 is included in the Appendix.

Each school site has developed a dress code to prohibit gang-identified colors or symbols, clothing that displays/glorifies violence or drug/alcohol use, and clothing that is inappropriate for the school environment. The dress code is reviewed regularly and guidelines are presented to students and parents annually and upon enrollment. The goals of the dress code are to minimize conflict among students and minimize distractions in the classroom.

## **Rules and Procedures for School Discipline – BP 5144**

As documented in Board Policy 5144, the Board of Education is committed to providing a safe, supportive, and positive school environment which is conducive to student learning and to preparing students for responsible citizenship by fostering self-discipline and personal responsibility. The Board believes that high expectations for student behavior, use of effective school and classroom management strategies, provision of appropriate intervention, provision of appropriate intervention and support, and parent involvement can minimize the need for disciplinary measures that exclude students from instruction as a means for correcting student misbehavior.

### Discipline Policy and Code:

Effective and safe schools, develop, and consistently enforce, school-wide rules that are clear, broad-based, and fair. School safety can be enhanced by the development of a school-wide disciplinary policy that includes a code of conduct, specific rules and consequences that can accommodate student differences on a case-by-case basis when necessary. Discipline consequences should be commensurate with the offense, should be written, applied in a nondiscriminatory manner, and accommodate cultural diversity. Direct teaching, social problem solving, and social decision-making is now a standard feature of effective drug and violence prevention programs.

Students can also be a good source of information. Peers often are the most likely group to know in advance about potential school violence. Information provided to staff by students will be taken seriously and handled in a sensitive, timely manner to minimize risk to the student who revealed it, and to assess the threat and respond appropriately.

The SCCOE Alternative Education Program uses both classroom and school-wide discipline codes that clearly communicate the behavioral expectancies and consequences for students. The SCCOE Alternative Education Program has developed plans to promote positive behaviors on playing fields, in break areas, hallways, and assembly areas.

### The Rules and Procedures for School Discipline Including Suspensions and Expulsions:

Discipline procedures focus on finding the cause of problems and working with all concerned to reach the proper, lawful solutions. The school's discipline plan begins at the classroom level. Teachers use a visible classroom management plan to communicate classroom rules, promote positive pupil conduct, and reduce unacceptable conduct. Appropriate consequences are administered based on the seriousness of the pupil's misbehavior. Frequent communication with parents occurs in order to apprise them of issues as soon as possible to encourage their support and assistance in the resolution of the problem, and to communicate shared responsibility for student behavior. Most sites provide students and parents with a site-specific school handbook that includes school rules.

Pupils may be suspended, transferred to another school, or recommended for expulsion for certain acts. However, wherever possible, the COE Alternative Education program favors the use of alternatives to suspension and expulsion, embracing the tenets of Restorative Justice and Conflict Resolution. According to West Ed: "Restorative Justice is a broad term that encompasses a growing social movement to institutionalize peaceful and non-punitive approaches for addressing harm, responding to violations of legal and human rights, and problem solving." RJ has been used extensively both as a means to divert people from official justice systems, and as a program for convicted offenders already supervised by the adult or juvenile justice system." In the school setting, it often serves as an alternative to traditional discipline, particularly exclusionary disciplinary actions such as suspension or expulsion. Restorative Justice proponents

often turn to restorative practices out of concern that more exclusionary disciplinary actions tend to be associated with harmful consequences for children.

Site administrators contribute to a positive school climate, promote positive pupil behavior, and help reduce inappropriate conduct. The Director uses available district and other appropriate records to inform teachers of each pupil identified under E.C. 49079. Staff is kept informed with current information pertaining to high-risk students. In addition, the probation department provides school administration with specific confidential notice regarding relevant offenses.

When weapons of dangerous objects are involved, law enforcement is contacted and consulted to help maintain and to promote a safe and orderly school environment. SCCOE Alternative Education Program employees comply with all legal mandates, regulations, and reporting requirements for all instances of suspected child abuse. Child Abuse reporting regulations and procedures are routinely reviewed with staff and counselors designated to assist in case a report needs to be filed.

Cell phones are used at school sites to promote staff communication and increase site security.

### **Bullying Prevention – BP 5131.2**

As documented in Board Policy 5131.2, the Board of Education is committed to creating a safe learning and working environment for all students and employees. The Board of Education recognizes the harmful effects of bullying on student learning and school attendance and desires to provide safe school environments that protect students from physical and emotional harm. District employees shall establish student safety as a high priority and shall not tolerate bullying of any student.

No student or groups of students shall, through physical, written, verbal, or other means, harass, sexually harass, threaten, intimidate, cyberbully, cause bodily injury to, or commit hate violence against any other student or school personnel. Board Policy 5131.2 is included in the Appendix.

#### Strategies and programs unique to Santa Cruz County Office of Education that prevent bullying for all students, including specifically for LGBTQ students.

The Santa Cruz County Office of Education participates in the Safe Schools Project, which provides a wide range of services to schools, school districts and related organizations. Professional staff is available to provide school district wide or school related professional learning experiences ranging from safe and inclusive school visioning, policy development, workshops, professional development days, staff meetings, one on one teaching guidance, curriculum development, and institutes – and we can provide this in person or online. We can provide this guidance for administrators, teachers, support staff, counselors and parents. The LGBTQ School Taskforce was recently created under this project as well.

### **Positive School Climate – BP 5137**

As documented in Board Policy 5137, the Board of Education desires to enhance student learning by providing an orderly, caring, and nurturing educational and social environment in which all students can feel safe and take pride in their school and their achievements. The school environment should be characterized by positive interpersonal relationships among students and between students and staff.

The district's curriculum shall include age-appropriate character education which includes, but is not limited to, the principles of equality, human dignity, mutual respect, fairness, honesty, and citizenship. The Superintendent or designee may develop other strategies to enhance students' feelings of connectedness with the schools, such as campus beautification projects, graffiti removal, development of extracurricular activities and after-school programs, pairing of adult mentors with individual students, recognition of student achievement, and encouragement of strong family and community involvement in the schools. Board Policy 5137 is included in the Appendix.



### The School's Social Environment

Leadership at SCCOE Alternative Education Programs is a shared process. A proactive role is assumed in all phases of the school operation. The Senior Director sets a positive tone for the school, guides the staff, and works closely with them on curriculum and school safety issues. The school site's organizational structure is open and flexible, contributing to sensitivity concerning school safety issues and promoting a safe, orderly school environment conducive to learning.

### Classroom Organization and Structure

The SCCOE Alternative Education Program teachers provide a variety of learning environments in their classrooms. Teachers use a variety of teaching strategies including: projects, presentations, hands-on activities, portfolios, journals, creative writing, art, displays or other creative teaching strategies that optimize student success in the classroom and promote a high degree of engagement. Collaborative learning and peer tutoring are also employed to facilitate language development and social skills.

The teachers at the SCCOE Alternative Education Program are highly qualified, with many teachers holding advanced degrees. The staff is united in their desire to provide quality education for all pupils. Classrooms and teachers provide safe, orderly learning environments, enhance the experience of learning, and promote positive interactions amongst pupil and staff. Instructional time is maximized and disruptions are minimized. Site staff members meet regularly to discuss individual student progress.

### The School's Cultural Environment

There is a high level of cohesiveness among the staff members in The Alternative Education Program. Cooperation and support between teachers and the administration is evident. Efforts are made by the administration and staff to show concern for all students. Staff works hard to promote acceptance and tolerance among students, and to establish trust and respect among students and staff, encouraging buy-in by students in to the school program.

The academic and behavior efforts of students are recognized and rewarded. Students receive awards such as "Student of the Week" acknowledgements. Exceptional work is displayed in the classrooms, and students are praised often for positive effort and behavior.

Cultural diversity is celebrated throughout the year, and visiting visual and performing artists are invited to work with students at a number of school sites. It has been suggested that the COE consider ways to increase opportunities for such participation across sites, and that schools with higher rates of suspension and criminal reporting receive first priority. English language development is included across the curriculum to encourage communication skills among students learning English as a second language.

### **SCCOE Alternative Education Programs Provide:**

- Small class sizes
- Success-oriented instructional practices
- Valuable community partnerships
- Effective student intervention strategies
- Well-rounded educational opportunities
- Youth employment and Career and Technical Education opportunities
- Character Education
- Effective policies and procedures related to student safety

## **SCCOE Alternative Education Programs Plan To:**

- Continue to involve visiting professional artists from The William James Association, California Poets in the Schools, Shakespeare Santa Cruz and the Santa Cruz Arts Council at all school sites, giving first priority to schools with higher rates of suspensions and criminal reporting.
- Provide ongoing training in *Reading with Relevance Program* at the middle school and high school level, especially for new teachers.
- Continue with a Professional Development Plan that centers on Equity.
- Increase levels of Career Technical Education available to students.
- Continue to strengthen the Alternative Education/Probation Partnership to ensure student safety.
- Increase Social/Emotional counseling at all school sites with a specific focus on conflict resolution.
- Increase student and parent involvement through school open house and student recognition ceremonies.
- Provide School Handbooks to all students at all sites.
- Provide ongoing staff training Conflict Resolution, Restorative Practices, and Violence Prevention

## **Strategies and programs unique to Santa Cruz County Office of Education that create a positive school climate for all students, including specifically for LGBTQ students.**

### Reading with Relevance

The SCCOE Alternative Education Program utilizes the Reading with Relevance Program, which is growing in popularity among Court and Community School Programs. The curriculum is designed to be a Standards, Justice, SEL and novels based literature program. This is a valued program, with a number of LGBTQ related texts and it is suggested that it be continued while seeking ways to connect it with strategies consistent with English Language Development (ELD).

### Differentiated Instructional Strategies

SCCOE Alternative Education classrooms are success-oriented. Many students attending court and community schools have experienced limited school success during their careers. Alternative Education seeks to assess individual student needs and assets and to design instruction to ensure maximum individual student success. Strategies for differentiation include computer aided instruction and remediation, interest, ability level, and learning style groupings, tiering texts, utilizing learning centers, varying time allotments, compacting assignments and tiering learning products.

### Youth Employment and Vocational Training

Further promotion of social skills and citizenship takes place during vocational courses, such as Career Search, Job Search, Work Experience and Career and Technical Education (CTE) courses. Such real world, work-related courses have been proven to improve behavior and to lower the dropout rate, especially among at-risk students. Students also have the opportunity to take Career and Technical Education (CTE) courses on neighboring high school campuses and also to concurrently enroll in classes vocational or otherwise at Cabrillo Community College. The School Site Council and the School Safety Committee agree that, while opportunities for dual enrollment have increased significantly over the past couple of years, students would certainly continue to benefit from an expansion of all of these programs.

### Fitness, Health, and Wellness

The SCCOE Alternative Education Program continues to work with local districts as well as those in adjacent counties to maintain a model and successful Alternative Education Sports League. Students have the opportunity to compete throughout the year against other schools in volleyball, basketball, softball and soccer. Cooperation, responsibility to self and others, as well as being a good sport are always the emphasis.

Additionally, The Alternative Education Programs partner with other agencies to provide programming in Yoga, Mindfulness, and a number of soft-form Martial Arts.

Every student is required to take a five-unit health course to graduate. As drug and alcohol use and abuse continues to be a school safety issue, the Safety Committee suggests that a unit on the social and scientific effects of alcohol and drug use may prove advantageous to students as a further preventive measure and that the COE continue to strengthen its relationship with Encompass Counseling agency.

#### Art, Music, and Literature Enrichment Programs

Alternative Education believes that all students deserve a well-rounded education. We feel that Visual and Performing Arts are an integral part to such a liberal education. One purpose of art is to foster creativity. It is with creativity that we as a democratic society are able to continue to construct future possibilities, to grow, improve, and evolve. It is through empathy, the ability to experience something or someone as if you were that object or person, that we are able to construct a future universe and society that is inclusive rather than exclusive. Simply put, Art teaches us to make sense of things as they are and to imagine them as they might be.

Beyond these goals lie the simple observable facts that art is calming, meditative, and therapeutic. Art draws students in, quiets their minds, and allows for personal and unique expression and exploration, providing another opportunity to deal with those issues that are most pressing. According to the State framework on Visual and Performing Arts, students participating in Fine Art curricula are more likely to achieve highly and are less likely to drop out of school.

We rely on expertise in our Visual and Performing Arts Programs, and we address the five artistic strands within The Standards: artistic perception; creative expression; historical and cultural context; aesthetic valuing; and connections, relationships, and applications. We are partnered with several organizations employing professional artists. We partner with William James for the Visual Arts. These organizations provide local, professional artists to our schools. The artists teach Art History and Artistic Expression, allowing students to explore and create art, and make sense of the art world through the use of different media and techniques. For many of our students, this is their first exposure to classical art.

#### Student Recognition Programs

The SCCOE Alternative Education Program offers several recognition and award programs at every school site to promote positive academic and behavioral goals and to enhance the self-esteem of students. Ceremonies include academic, sports-related, and community-based recognitions. The largest and most significant recognition ceremony takes place at graduation, celebrated twice yearly, in January and June.

#### Preventing and Intervening: Pupil Aggressive Behavior

Creating a safe school requires having in place many preventive measures for children's mental and emotional problems. Schools can reduce the risk of violence by teaching children appropriate strategies for dealing with feelings, expressing anger in appropriate ways, and resolving conflicts. The committee concurs that a continued focus on the use of Conflict Resolution and Restorative Practices, along with an emphasis on Social Emotional Learning and Healing-Centered Engagement strategies would be beneficial.

### **Uniform Complaint Procedure – BP 1312.3**

As documented in Board Policy 5137, the Board of Education recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages early resolution of complaints whenever possible. To resolve complaints which may require a more formal process, the Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation. Board Policy 1312.3 is included in the Appendix.

Strategies and programs unique to Santa Cruz County Office of Education that encourage early resolution of complaints for all students, including specifically for LGBTQ students.

All students are expected to behave in a manner that promotes safety and order. Students are encouraged to bring problems to the Executive Director, Directors, counselor, teacher, or other staff members. The everyday goal is for the staff to be proactive rather than reactive in all situations of concern. Frequent staff communication encourages dissemination of information among the staff about potential areas of concern. Professional Development on Restorative Practices has been provided to all teachers and staff as strategy and program for resolving conflict among students. When a concern arises, students and staff are encouraged to notify an administrator immediately. Administrators are committed resolving all issues at the lowest level possible.

### **Protocols to Address Mental Health Care of Pupils Who Have Witnessed a Violent Act**

Pupils who have witnessed a violent act at school or at a school-sponsored activity, while going to or coming from school or a school sponsored activity, or during a lunch period on or off campus, will need attention to address their mental health. Witnessing violence and being a victim of violence at school have been found both positively and significantly associated with child psychological trauma symptoms and self-reported violent behavior, even after controlling for the effects of various demographic factors. Serious emotional and behavioral consequences can occur for students who are merely witnesses to violence (Flannery, D. J., Wester, K. L., & Singer, M. I., 2004).

Mental Health Programs: Assigned to the SCCOE Alternative Education Program are a school psychologist and eight school counselors and four intern counselors. Alternative Education programs contribute to mental health goals through individual and small group counseling, referral to outside agencies as necessary, site-specific counseling to address common group needs at individual school sites. In incidences of possible suicide, school/district psychologist or police crisis response units shall be contacted.

Suicide Prevention: Policies and procedures are in place for suicide prevention, assessment, crisis interview and intervention, and communication with parent. However, a review of policies and procedures during staff development time might prove advantageous.

Grief Counseling: Policies and procedures are in place to provide debriefing and grief counseling following any school-related incident.

### **Procedures for Safe Ingress and Egress of Pupils, Parents, and School Employees to and from school**

In an effort to assure the safety and welfare of students, parents, and visitors to Santa Cruz County Office of Education, the following procedures should be followed when traveling to and from the school site:

- Daily Bus Drop-off & Pick-up at School:
- Students Walking to School:
- Students and Adults visiting the school site after hours or on weekends:

A set of school maps indicating safe entrance and exit areas for pupils, parents and school employees is available in the main office. Site specific maps are posted at the exits of each school.

To ensure the safety of pupils and staff, all visitors to the campus, except pupils of the school and staff members, shall register immediately upon entering any school building or grounds when school is in session. Signs indicating the location of the office are displayed in prominent locations for the public. Students are provided with ID cards to provide

easy identification to staff and law enforcement personnel. ID cards are routinely updated to provide the most current photograph of the student, and lost cards can be readily replaced.

An administrator, designee, or lead teacher may direct an individual to leave school grounds if he/she has a reasonable basis for concluding that the person is committing an act that is likely to interfere with the peaceful conduct of school activities or that the person has entered the campus with the purpose of committing such an act.

The SCCOE Alternative Education Program will, when appropriate, exercise the authority to remove a visitor or outsider from the campus. Law enforcement is immediately contacted for individuals engaging in threatening conduct, including disturbing the peace.

The SCCOE Alternative Education Program notice and removal system establishes sufficient documentation for civil law remedies as needed. For continuing disruptive behavior by a visitor or outsider, The SCCOE Alternative Education Program shall contact the district office to determine whether to file for a temporary restraining order and injunction.

SCCOE Alternative Education Program Educators actively supervise student departures and arrivals, placing themselves strategically at pick-up points and bus stops. Arrival and dismissal times are staggered at sites in close proximity to each other to ensure safety. SCCOE Education Program Educators keep law enforcement apprised of any schedule changes.

## **Appendix**

**Board Policy 5141.4 Child Abuse Prevention and Reporting**

**Board Policy 3516 Emergencies and Disaster Preparedness**

**Board Policy 5144.1 Suspension and Expulsion/Due Process**

**Board Policy 4158 Employee Security/Teacher Notification**

**Board Policy 5145.3 Nondiscrimination/Harassment**

**Board Policy 5132 Dress and Grooming**

**Board Policy 5144 Discipline**

**Board Policy 5131.2 Bullying Prevention**

**Board Policy 5137 Positive School Climate**

**Board Policy 1312.3 Uniform Complaint Procedure**

## **CHILD ABUSE PREVENTION AND REPORTING**

The County Board of Education recognizes the Santa Cruz County Office of Education's (COE's) responsibility to educate students about the dangers of child abuse so that they will acquire the skills and techniques needed to identify unsafe situations and to react appropriately and promptly.

The COE's instructional program shall include age appropriate and culturally sensitive child abuse prevention curriculum. This curriculum shall explain the student's right to live free of abuse, inform them of available support resources, and teach them how to obtain help and disclose incidents of abuse. The curriculum also may include training in self-protection techniques.

The County Superintendent or designee shall seek to incorporate community resources into the COE's child abuse prevention programs. To the extent feasible, the County Superintendent or designee shall use these community resources to provide parents/guardians with instruction in parenting skills and child abuse prevention.

### **Child Abuse Reporting**

The County Board recognizes that child abuse has severe consequences and that the COE has a responsibility to protect students by facilitating the prompt reporting of known and suspected incidents of child abuse. The County Superintendent or designee shall establish procedures for the identification and reporting of such incidents in accordance with law.

Employees who are mandated reporters, as defined by law and administrative regulation, are obligated to report all known or suspected incidents of child abuse and neglect. Mandated reporters shall not investigate any suspected incidents but rather shall cooperate with agencies responsible for investigating and prosecuting cases of child abuse and neglect.

The County Superintendent or designee shall provide training regarding the reporting duties of mandated reporters.

In the event that training is not provided to mandated reporters, the County Superintendent or designee shall report to the California Department of Education the reasons that such training is not provided. (Penal Code 11165.7)

*Adopted: 10/16/2014*

Policy  
adopted:  
**Business and Noninstructional Operations**

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
Santa Cruz, California  
BP 3516(a)

## **EMERGENCIES AND DISASTER PREPAREDNESS PLAN**

The Governing Board recognizes that all district staff and students must be prepared to respond quickly and responsibly to emergencies, disasters, and threats of disaster. The district shall take all reasonable steps to prevent and/or mitigate the impact of a disaster on district students, staff, and schools.

The Superintendent or designee shall develop and maintain a disaster preparedness plan which contains routine and emergency disaster procedures, including, but not limited to, earthquake emergency procedures, and adaptations for individuals with disabilities in accordance with the Americans with Disabilities Act. Such procedures shall be incorporated into the comprehensive school safety plan. (Education Code 32282)

*(cf. 0400 - Comprehensive Plans)*  
*(cf. 0450 - Comprehensive Safety Plan)*  
*(cf. 3516.3 - Earthquake Emergency Procedure System)*

In developing the disaster preparedness plan, the Superintendent or designee shall involve district staff at all levels, including administrators, district police or security officers, facilities managers, transportation managers, food services personnel, school psychologists, counselors, school nurses, teachers, classified employees, and public information officers. As appropriate, he/she shall also collaborate with law enforcement, fire safety officials, emergency medical services, health and mental health professionals, parents/guardians, and students.

*(cf. 0420 - School Plans/Site Councils)*  
*(cf. 1220 - Citizen Advisory Committees)*  
*(cf. 3513.3 - District Police/Security Department)*

The plan shall comply with state-approved Standardized Emergency Management System (SEMS) guidelines established for multiple-jurisdiction or multiple-agency operations and with the National Incident Management System.

The Superintendent or designee shall provide training to employees regarding their responsibilities, including periodic drills and exercises to test and refine staff's responsiveness in the event of an emergency.

*(cf. 4131 - Staff Development)*  
*(cf. 4231 - Staff Development)*  
*(cf. 4331 - Staff Development)*

The Board shall grant the use of school buildings, grounds, and equipment to public agencies, including the American Red Cross, for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare. The Board shall cooperate with such



agencies in furnishing and maintaining whatever services the district may deem necessary to meet the community's needs. (Education Code 32282)

*(cf. 1330 - Use of School Facilities)*

BP 3516(b)

## **EMERGENCIES AND DISASTER PREPAREDNESS PLAN (continued)**

District employees are considered disaster service workers and are subject to disaster service activities assigned to them. (Government Code 3100)

*(cf. 4112.3/4212.3/4312.3 - Oath or Affirmation)*

*(cf. 4119.3/4219.3/4319.3 - Duties of Personnel)*

### **Legal Reference:**

#### **EDUCATION CODE**

32001 Fire alarms and drills

32040 Duty to equip school with first aid kit

32280-32289 School safety plans

32290 Safety devices

39834 Operating overloaded bus

46390-46392 Emergency average daily attendance in case of disaster

49505 Natural disaster; meals for homeless students; reimbursement

#### **CIVIL CODE**

1714.5 Release from liability for disaster service workers and shelters

#### **GOVERNMENT CODE**

3100-3109 Public employees as disaster service workers; oath or affirmation

8607 Standardized emergency management system

#### **CALIFORNIA CONSTITUTION**

Article 20, Section 3 Oath or affirmation

#### **CODE OF REGULATIONS, TITLE 5**

550 Fire drills

560 Civil defense and disaster preparedness plans

#### **CODE OF REGULATIONS, TITLE 19**

2400-2450 Standardized emergency management system

#### **UNITED STATES CODE, TITLE 42**

12101-12213 Americans with Disabilities Act

**Management Resources:** *(see next page)*

**EMERGENCIES AND DISASTER PREPAREDNESS PLAN (continued)**

*Management Resources:*

**CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS**

*Crisis Response Box, 2000*

**CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES PUBLICATIONS**

*Active Shooter Awareness Guidance, February 2018*

*State of California Emergency Plan, 2017*

*School Emergency Response: Using SEMS at Districts and Sites, June 1998*

**FEDERAL EMERGENCY MANAGEMENT AGENCY PUBLICATIONS**

*National Incident Management System, 3rd ed., October 2017*

**U.S. DEPARTMENT OF EDUCATION PUBLICATIONS**

*Guide for Developing High-Quality School Emergency Operations Plans, 2013*

**WEB SITES**

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

*American Red Cross: <http://www.redcross.org>*

*California Attorney General's Office: <https://oag.ca.gov>*

*California Department of Education, Crisis Preparedness: <http://www.cde.ca.gov/lr/ss/cp>*

*California Governor's Office of Emergency Services: <http://www.caloes.ca.gov>*

*California Seismic Safety Commission: <http://www.seismic.ca.gov>*

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

*Federal Emergency Management Agency: <http://www.fema.gov>*

*U.S. Department of Education, Emergency Planning:*

*<http://www2.ed.gov/admins/lead/safety/crisisplanning.html>*

*U.S. Department of Homeland Security: <http://www.dhs.gov>*

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
Santa Cruz, California  
BP 5144.1

**Students**

**SUSPENSION AND EXPULSION/DUE PROCESS**

The Santa Cruz County Board of Education desires to provide district students access to educational opportunities in an orderly school environment that protects their safety and security, ensures their welfare and well-being, and promotes their learning and development. The Board shall develop rules and regulations setting the standards of behavior expected of district students and the disciplinary processes and procedures for addressing violations of those standards, including suspension and/or expulsion.

*(cf. 5131 - Conduct)*  
*(cf. 5131.1 - Bus Conduct)*  
*(cf. 5131.2 - Bullying)*

The grounds for suspension and expulsion and the procedures for considering, recommending, and/or implementing suspension and expulsion shall be only those specified in law, in this policy, and in the accompanying administrative regulation.

Except when otherwise permitted by law, a student may be suspended or expelled only when the behavior is related to a school activity or school attendance occurring within any district school or another school district, regardless of when it occurs, including, but not limited to, the following: (Education Code 48900(s))

1. While on school grounds
2. While going to or coming from school
3. During the lunch period, whether on or off the school campus

*(cf. 5112.5 - Open/Closed Campus)*

4. During, going to, or coming from a school-sponsored activity

District staff shall enforce the rules concerning suspension and expulsion of students fairly, consistently, equally, and in accordance with the district's nondiscrimination policies.

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

**Approved December 17, 2020**

## **Appropriate Use of Suspension Authority**

Except when a student's act violates Education Code 48900(a)-(c), as listed in items #1-5 under "Grounds for Suspension and Expulsion: Grades K-12" of the accompanying administrative regulation, or when the student's presence causes a danger to others, suspension shall be used only when other means of correction have failed to bring about proper conduct. (Education Code 48900.5, 48900.6)

*(cf. 5138 - Conflict Resolution Peer Mediation)*

*(cf. 5144 - Discipline)*

*(cf. 6142.4 - Service Learning Community Service Classes)*

*(cf. 6164.2 - Guidance Counseling Services)*

*(cf. 6164.5 - Student Success Teams)*

A student's parents/guardians shall be notified as soon as possible when there is an escalating pattern of misbehavior that could lead to on-campus or off-campus suspension.

No student may be suspended for disruption or willful defiance, except by a teacher pursuant to Education Code 48910. (Education Code 48900)

Students shall not be suspended or expelled for truancy, tardiness, or absenteeism from assigned school activities.

*(cf. 5113 - Absences and Excuses)*

*(cf. 5113.1 - Chronic Absence and Truancy)*

## **Authority to Expel**

A student may be expelled only by the Board. (Education Code 48918(j))

As required by law, the Superintendent or principal shall recommend expulsion and the Board shall expel any student found to have committed any of the following "mandatory recommendation and mandatory expulsion" acts at school or at a school activity off school grounds: (Education Code 48915)

1. Possessing a firearm which is not an imitation firearm, as verified by a certificated employee, unless the student had obtained prior written permission to possess the item from a certificated school employee, with the principal or designee's concurrence

*(cf. 5131.7 - Weapons and Dangerous Instruments)*

2. Selling or otherwise furnishing a firearm
3. Brandishing a knife at another person
4. Unlawfully selling a controlled substance listed in Health and Safety Code 11053-11058

**Approved December 17, 2020**

5. Committing or attempting to commit a sexual assault as defined in Penal Code 261, 266c, 286, 288, 288a, or 289, or committing a sexual battery as defined in Penal Code 243.4
6. Possessing an explosive as defined in 18 USC 921

For all other violations listed in the accompanying administrative regulation, the Superintendent or principal shall have the discretion to recommend expulsion of a student. If expulsion is recommended, the Board shall order the student expelled only if it makes a finding of either or both of the following: (Education Code 48915(b) and (e))

1. That other means of correction are not feasible or have repeatedly failed to bring about proper conduct
2. That due to the nature of the violation, the presence of the student causes a continuing danger to the physical safety of the student or others

A vote to expel a student shall be taken in an open session of a Board meeting.

The Board may vote to suspend the enforcement of the expulsion order pursuant to the requirements of law and the accompanying administrative regulation. (Education Code 48917)

No student shall be expelled for disruption or willful defiance. (Education Code 48900)

### **Due Process**

The Board shall provide for the fair and equitable treatment of students facing suspension and/or expulsion by affording them their due process rights under the law. The Superintendent or designee shall comply with procedures for notices, hearings, and appeals as specified in law and administrative regulation. (Education Code 48911, 48915, 48915.5, 48918)

*(cf. 5119 - Students Expelled from Other Districts)*

*(cf. 5144.2 - Suspension and Expulsion Due Process (Students with Disabilities))*

### **Maintenance and Monitoring of Outcome Data**

The Superintendent or designee shall maintain outcome data related to student suspensions and expulsions in accordance with Education Code 48900.8 and 48916.1, including, but not limited to, the number of students recommended for expulsion, the grounds for each recommended expulsion, the actions taken by the Board, the types of referral made after each expulsion, and the disposition of the students after the expulsion period. For any expulsion that involves the possession of a firearm, such data shall include the name of the school and the type of firearm involved, as required pursuant to 20 USC 7961. Suspension and expulsion data shall be reported to the Board annually and to the California Department of Education when so required.

BP 5144.1

**Approved December 17, 2020**

## SUSPENSION AND EXPULSION/DUE PROCESS (continued)

In presenting the report to the Board, the Superintendent or designee shall disaggregate data on suspensions and expulsions by school and by numerically significant student subgroups, including, but not limited to, ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students. Based on the data, the Board shall address any identified disparities in the imposition of student discipline and shall determine whether and how the district is meeting its goals for improving school climate as specified in its local control and accountability plan.

(cf. 0460 - Local Control and Accountability Plan)

### Legal Reference.

#### EDUCATION CODE

- 212.5 Sexual harassment
- 233 Hate violence
- 1981-1981.5 Enrollment of students in community school
- 8239.1 Prohibition against expulsion of preschool student
- 17292.5 Program for expelled students
- 32261 Interagency School Safety Demonstration Act of 1985
- 35145 Open board meetings
- 35146 Closed sessions (regarding suspensions)
- 35291 Rules (for government and discipline of schools)
- 35291.5 Rules and procedures on school discipline
- 48645.5 Readmission; contact with juvenile justice system
- 48660-48666 Community day schools
- 48853.5 Foster youth
- 48900-48927 Suspension and expulsion
- 48950 Speech and other communication
- 48980 Parental notifications
- 49073-49079 Privacy of student records
- 52052 Numerically significant student subgroups
- 52060-52077 Local control and accountability plan
- 64000-64001 Consolidated application

Legal Reference continued. (see next page)

**SUSPENSION AND EXPULSION/DUE PROCESS (continued)**

*Legal Reference (continued)*

CIVIL CODE

47 Privileged communication

48.8 Defamation liability

CODE OF CIVIL PROCEDURE

1985-1997 Subpoenas, means of production

GOVERNMENT CODE

11435.20 Contempt

54950-54963 Ralph M. Brown Act

HEALTH AND SAFETY CODE

11014.5 Drug paraphernalia

11053-11058 Standards and schedules

LABOR CODE

230.7 Employee time off to appear in school on behalf of a child

PENAL CODE

31 Principal of a crime, defined

240 Assault defined

241.2 Assault fines

242 Battery defined

243.2 Battery on school property

243.4 Sexual battery

245 Assault with deadly weapon

245.6 Hazing

261 Rape defined

266c Unlawful sexual intercourse

286 Sodomy defined

288 Lewd or lascivious acts with child under age 14

288a Oral copulation

289 Penetration of genital or anal openings

417.27 Laser pointers

422.55 Hate crime defined

422.6 Interference with exercise of civil rights

422.7 Aggravating factors for punishment

422.75 Enhanced penalties for hate crimes

626.2 Entry upon campus after written notice of suspension or dismissal without permission

626.9 Gun-Free School Zone Act of 1995

626.10 Dirks, daggers, knives, razors, or stun guns

868.5 Supporting person; attendance during testimony of witness

*Legal Reference continued (see next page)*

## SUSPENSION AND EXPULSION/DUE PROCESS (continued)

### *Legal Reference (continued)*

#### WELFARE AND INSTITUTIONS CODE

729.6 Counseling

#### UNITED STATES CODE, TITLE 18

921 Definitions, firearm

#### UNITED STATES CODE, TITLE 20

1415(k) Placement in alternative educational setting

7961 Gun-free schools

#### UNITED STATES CODE, TITLE 42

11432-11435 Education of homeless children and youths

#### COURT DECISIONS

T.H. v. San Diego Unified School District (2004) 122 Cal. App. 4th 1267

Woodbury v. Dempsey (2003) 108 Cal. App. 4th 421

Board of Education of Sacramento City Unified School District v. Sacramento County Board of Education

and Kenneth H. (2001) 85 Cal. App. 4th 1321

Fremont Union High School District v. Santa Clara County Board (1991) 235 Cal. App. 3d 118

Garcia v. Los Angeles Board of Education (1991) 123 Cal. App. 3d 807

John A. v. San Bernardino School District (1982) 33 Cal. 3d 301

#### ATTORNEY GENERAL OPINIONS

84 Ops. Cal. Atty. Gen. 146 (2001)

80 Ops. Cal. Atty. Gen. 348 (1997)

80 Ops. Cal. Atty. Gen. 91 (1997)

80 Ops. Cal. Atty. Gen. 85 (1997)

### *Management Resources*

#### U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, January 2014

#### WEB SITES

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

California Attorney General's Office: <http://www.oag.ca.gov>

California Department of Education: <http://www.cde.ca.gov>

U.S. Department of Education, Office for Civil Rights

<http://www.ed.gov/about/offices/list/ocr/docs/erdc-2012-data-summary.pdf>

U.S. Department of Education, Office of Safe and Healthy Students

<http://www2.ed.gov/about/offices/list/oeso/osh/>



# **Superintendent Policy**

## **Employee Security**

**SP 4158**  
**Personnel**

The Santa Cruz County Superintendent of Schools desires to provide a safe and orderly work environment for all employees. As part of the Santa Cruz County Office of Education's comprehensive safety plan, the County Superintendent or designee shall develop strategies for protecting employees from potentially dangerous persons and situations and for providing necessary assistance and support when emergency situations occur.

Any employee against whom violence or any threat of violence has been directed in the workplace shall notify the County Superintendent or designee immediately. As appropriate, the County Superintendent or designee shall initiate legal and security measures to protect the employee and others in the workplace.

The County Superintendent or designee may pursue legal action on behalf of an employee against a student or their parent/guardian to recover damages to the employee or their property caused by the student's willful misconduct that occurred on Santa Cruz COE property, at a school or COE activity, or in retaliation for lawful acts of the employee in the performance of their duties. (Education Code 48904, 48905)

The County Superintendent or designee shall ensure that employees receive training in crisis prevention and intervention techniques in order to protect themselves and students. Staff development may include training in classroom management, effective communication techniques, procedures for responding to an active shooter situation, and crisis resolution.

The County Superintendent or designee also shall inform teachers, in accordance with law, of crimes and offenses committed by students who may pose a danger in the classroom. (Education Code 48201, 49079; Welfare and Institutions Code 827)

The County Superintendent or designee may make available at appropriate locations, including, but not limited to, district and school offices, gyms, and classrooms, communication devices that would enable two-way communication with law enforcement and others when emergencies occur.

### **Use of Pepper Spray**

Employees shall not carry or possess pepper spray on school property or at school activities, except when authorized by the County Superintendent or designee for self-defense purposes. When allowed, an employee may only possess pepper spray in accordance with administrative regulations and Penal Code 22810. Any employee who is negligent or careless in the possession or handling of pepper spray shall be subject to appropriate disciplinary measures.

### **Reporting of Injurious Objects**

The County Superintendent requires employees to take immediate action upon being made aware that any person is in possession of a weapon or unauthorized injurious object on school grounds or at a school-related or school-sponsored activity. The employee shall use their own judgment as to the potential danger involved and shall do one of the following:

1. Confiscate the object and deliver it to the principal or designee immediately
2. Immediately notify the principal or designee, who shall take appropriate action
3. Immediately call 911 and the principal or designee

When informing the principal or designee about the possession or seizure of a weapon or dangerous device, the employee shall report the name(s) of persons involved, witnesses, location, and the circumstances of any seizure.

#### **Legal Reference:**

##### **EDUCATION CODE**

32210-32212 Willful disturbance, public schools or meetings

32225-32226 Communication devices

35208 Liability insurance

35213 Reimbursement for loss, destruction or damage of school property

44014 Report of assault by pupil against school employee

44807 Duty concerning conduct of students

48201 Transfer of student records

48900-48926 Suspension or expulsion

49079 Notification to teacher; student who has engaged in acts re: grounds suspension or expulsion

49330-49335 Injurious objects

##### **CIVIL CODE**

51.7 Freedom from violence or intimidation

##### **CODE OF CIVIL PROCEDURE**

527.8 Workplace violence safety

**GOVERNMENT CODE**

995-996.4 Defense of public employees

3543.2 Scope of representation

**PENAL CODE**

71 Threatening public officers and employees and school officials

240-246.3 Assault and battery, especially:

241.3 Assault against school bus drivers

241.6 Assault on school employee including board member

243.3 Battery against school bus drivers

243.6 Battery against school employee including board member

245.5 Assault with deadly weapon against school employee including board member

290 Registration of sex offenders

601 Trespass by person making credible threat

626-626.11 School crimes

646.9 Stalking

22810 Purchase, possession, and use of tear gas

**WELFARE AND INSTITUTIONS CODE**

827 Juvenile court proceedings; reports; confidentiality

828.1 District police or security department, disclosure of juvenile records

**COURT DECISIONS**

City of San Jose v. William Garbett, (2010) 190 Cal. App. 4th 526

**Management Resources:**

**WEB SITES**

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

California Department of Education, Safe Schools and Violence Prevention Office:

<http://www.cde.ca.gov/ss/ss>

## SANTA CRUZ COUNTY OFFICE OF EDUCATION

Santa Cruz, California

BP 5145.3

### Students

#### NONDISCRIMINATION/HARASSMENT

This policy shall apply to all acts constituting unlawful discrimination or harassment related to school activity or to school attendance occurring within a district school, and to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school.

The Santa Cruz County Board Of Education desires to provide a safe school environment that allows all students equal access to and opportunities in the district's academic, extracurricular, and other educational support programs, services, and activities. The Board prohibits, at any district school or school activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying, targeted at any student by anyone, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or association with a person or group with one or more of these actual or perceived characteristics.

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

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.9 - Hate-Motivated Behavior)

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

(cf. 6164.6 - Identification and Education Under Section 504)

Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may result from physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Unlawful discrimination also occurs when prohibited conduct is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in school programs or activities or the provision or receipt of educational benefits or services.

The Board also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a complaint, or investigates or participates in the investigation of a complaint or report alleging

*Approved December 17, 2020*

unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. In addition, the Superintendent or designee shall post the district's policies prohibiting discrimination, harassment, intimidation, and bullying and other required information on the district's web site in a manner that is easily accessible to parents/guardians and students, in accordance with law and the accompanying administrative regulation.

The Superintendent or designee shall provide training and/or information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. The Superintendent or designee shall regularly review the implementation of the district's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the district's educational program. The Superintendent or designee shall report the findings and recommendations to the Board after each review.

(cf. 1312.3 - Uniform Complaint Procedures)  
(cf. 1330 - Use of Facilities)  
(cf. 4131 - Staff Development)  
(cf. 4231 - Staff Development)  
(cf. 4331 - Staff Development)  
(cf. 6145 - Extracurricular and Cocurricular Activities)  
(cf. 6145.2 - Athletic Competition)  
(cf. 6164.2 - Guidance/Counseling Services)

Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequence or discipline, which may include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)  
(cf. 4119.21/4219.21/4319.21 - Professional Standards)  
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)  
(cf. 5144 - Discipline)

**Approved December 17, 2020**

(cf. 5144.1 - Suspension and Expulsion/Due Process)  
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))  
(cf. 5145.2 - Freedom of Speech/Expression)

#### Record-Keeping

The Superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the district to monitor, address, and prevent repetitive prohibited behavior in district schools.

(cf. 3580 - District Records)

#### Legal Reference:

##### EDUCATION CODE

200-262.4 Prohibition of discrimination  
48900.3 Suspension or expulsion for act of hate violence  
48900.4 Suspension or expulsion for threats or harassment  
48904 Liability of parent/guardian for willful student misconduct  
48907 Student exercise of free expression  
48950 Freedom of speech  
48985 Translation of notices  
49020-49023 Athletic programs  
49060-49079 Student records  
51500 Prohibited instruction or activity  
51501 Prohibited means of instruction  
60044 Prohibited instructional materials

##### CIVIL CODE

1714.1 Liability of parents/guardians for willful misconduct of minor

##### GOVERNMENT CODE

11135 Nondiscrimination in programs or activities funded by state

##### PENAL CODE

422.55 Definition of hate crime

422.6 Crimes, harassment

##### CODE OF REGULATIONS, TITLE 5

432 Student record

4600-4670 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

##### UNITED STATES CODE, TITLE 20

1681-1688 Title IX of the Education Amendments of 1972

##### UNITED STATES CODE, TITLE 29

794 Section 504 of Rehabilitation Act of 1973

##### UNITED STATES CODE, TITLE 42

2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended

2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964

6101-6107 Age Discrimination Act of 1975  
12101-12213 Title II equal opportunity for individuals with disabilities  
CODE OF FEDERAL REGULATIONS, TITLE 28  
35.107 Nondiscrimination on basis of disability: complaints  
CODE OF FEDERAL REGULATIONS, TITLE 34  
99.31 Disclosure of personally identifiable information  
100.3 Prohibition of discrimination on basis of race, color or national origin  
104.7 Designation of responsible employee for Section 504  
104.8 Notice  
106.8 Designation of responsible employee for Title IX  
106.9 Notification of nondiscrimination on basis of sex  
110.25 Prohibition of discrimination based on age  
COURT DECISIONS  
Donovan v. Poway Unified School District, (2008) 167 Cal.App.4th 567  
Flores v. Morgan Hill Unified School District, (2003) 324 F.3d 1130

**Management Resources:**

**CSBA PUBLICATIONS**

Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students Against Sex Discrimination, March 2017

**CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS**

Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues, April 2018

**FIRST AMENDMENT CENTER PUBLICATIONS**

Public Schools and Sexual Orientation: A First Amendment Framework for Finding Common Ground, 2006

**U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS**

Examples of Policies and Emerging Practices for Supporting Transgender Students, May 2016

Dear Colleague Letter: Title IX Coordinators, April 2015

Resolution Agreement Between the Arcadia Unified School District, U.S. Department of Education, Office for Civil Rights, and the U.S. Department of Justice, Civil Rights Division, (2013) OCR 09-12-1020, DOJ 169-12C-70

Dear Colleague Letter: Harassment and Bullying, October 2010

Notice of Non-Discrimination, Fact Sheet, August 2010

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PUBLICATIONS**

Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, August 2003

**WEB SITES**

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

California Department of Education: <http://www.cde.ca.gov>

California Office of the Attorney General: <http://oag.ca.gov>

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

First Amendment Center: <http://www.firstamendmentcenter.org>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices-list/ocr>

SANTA CRUZ COUNTY OFFICE OF EDUCATION

Santa Cruz, California

BP 5132

**Students**

**DRESS AND GROOMING**

The Santa Cruz County Board of Education believes that appropriate dress and grooming contribute to a productive learning environment. The Board expects students to wear clothing that is suitable for the school activities in which they participate. Students shall not wear clothing that presents a health or safety hazard or causes a substantial disruption to the educational program.

*(cf. 4119.22 4219.22 4319.22 - Dress and Grooming)*

District and school rules pertaining to student attire shall be included in student handbooks, may be posted in school offices and classrooms, and may be periodically reviewed with all students as necessary.

Students shall not be prohibited from dressing in a manner consistent with their gender identity or gender expression or with their religious or cultural observance.

*(cf. 5145.3 - Nondiscrimination Harassment)*

*(cf. 5145.7 - Sexual Harassment)*

In addition, the dress code shall not discriminate against students based on hair texture and protective hairstyles, including, but not limited to, braids, locks, and twists. (Education Code 212.1)

The principal or designee is authorized to enforce this policy and shall inform any student who does not reasonably conform to the dress code. The dress code shall not be enforced in a manner that discriminates against a particular viewpoint or results in a disproportionate application of the dress code based on students' gender, sexual orientation, race, ethnicity, household income, or body type or size.

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

*(cf. 0415 - Equity)*

*(cf. 5145.2 - Freedom of Speech Expression)*

School administrators, teachers, and other staff shall be notified of appropriate and equitable enforcement of the dress code.

*(cf. 4131 - Staff Development)*

*(cf. 4231 - Staff Development)*

*(cf. 4331 - Staff Development)*

When practical, students shall not be directed to correct a dress code violation during instructional time or in front of other students.

**Adopted: November 19, 2020**



Repeated violations or refusal to comply with the district's dress code may result in disciplinary action.

*(cf. 5144 - Discipline)*

### **Gang-Related Apparel**

The principal, staff, and parents/guardians at a school may establish a reasonable dress code that prohibits students from wearing gang-related apparel when there is evidence of a gang presence that disrupts or threatens to disrupt the school's activities. Such a proposed dress code shall be presented to the Board, which shall approve the plan upon determining that it is necessary to protect the health and safety of the school environment. The dress code policy may be included in the school's comprehensive safety plan. (Education Code 35183)

*(cf. 0450 - Comprehensive Safety Plan)*  
*(cf. 5136 - Gangs)*

When determining specific items of clothing that may be defined as gang apparel, the school shall ensure that the determination is free from bias based on race, ethnicity, national origin, immigration status, or other protected characteristics.

### **Uniforms**

The Board may approve a school-initiated dress code requiring students at the school to wear a school uniform whenever the Board determines that such a dress code will promote student achievement, a positive school climate, and/or student safety.

The Superintendent or designee shall establish procedures whereby parents/guardians may choose to have their children exempted from the school uniform policy. Students shall not be penalized academically, otherwise discriminated against, or denied attendance to school if their parents/guardians so decide. (Education Code 35183)

The Superintendent or designee shall ensure that resources are identified to assist economically disadvantaged students in obtaining uniforms. (Education Code 35183)

*Legal Reference (see next page)*

**DRESS AND GROOMING (continued)**

*Legal Reference*

EDUCATION CODE

212.1 Nondiscrimination based on race or ethnicity

220 Nondiscrimination

32281 School safety plans

35183 School dress codes; uniforms

35183.5 Sun-protective clothing

48907 Student exercise of free expression

49066 Grades, effect of physical education class apparel

COURT DECISIONS

Jacobs v. Clark County School District (2008) 26 F. 3d 419

Harper v. Poway Unified School District (2006) 445 App. 3d 166

Marvin H. Jeglin et al v. San Jacinto Unified School District et al (C.D. Cal. 1993)  
827 F.Supp. 1459

Arcadia Unified School District v. California Department of Education (1992) 2 Cal. 4th 251

Horghwood School District v. Kuhlmeier (1988) 108 S. Ct. 562

Hartzell v. Connell (1984) 35 Cal. 3d 899

Tinker v. Des Moines Independent Community School District (1969) 393 U.S. 503

**DISCIPLINE**

The County Board of Education desires to provide a safe, supportive, and positive school environment conducive to student learning and to prepare students for responsible citizenship by fostering self-discipline and personal responsibility. The County Board believes that high expectations for student behavior, use of effective school and classroom management strategies, and parent involvement can minimize the need for discipline.

The County Superintendent of Schools or designee shall approve for each school, a complement of effective, age-appropriate strategies for correcting student behavior. Such strategies may include, but are not limited to, conferences with students and their parents/guardians; use of study, guidance, or other intervention-related teams; enrollment in a program teaching pro-social behavior or anger management; and participation in a restorative justice program. Staff shall use preventative measures and positive conflict resolution techniques whenever possible. Disciplinary measures that may result in loss of instructional time or cause students to be disengaged from school, such as suspension and expulsion, shall be imposed only when required by law and when other means of correction have failed. (Education Code 48900.5)

County Board policies and administrative regulations shall outline acceptable student conduct and provide the basis for sound disciplinary practices.

The administrative staff at each school may develop disciplinary rules to meet the school's particular needs. However, the rules shall be consistent with law, County Board policy, and administrative regulations. The County Board may review, at an open meeting, the approved school discipline rules for consistency with County Board policy and state law. (Education Code 35291.5)

At all times, the safety of students and staff and maintenance of an orderly school environment shall be priorities in determining appropriate discipline. When misconduct occurs, staff shall attempt to identify the causes of the student's behavior and implement appropriate discipline. When choosing between different disciplinary strategies, staff shall consider the effect of each option on the student's health and opportunity to learn.

Staff shall enforce disciplinary rules fairly, consistently, and in accordance with the Santa Cruz County Office of Education's nondiscrimination policies.

The County Superintendent or designee shall provide professional development as necessary to assist staff in developing consistent classroom management skills.

implementing effective disciplinary techniques, and establishing cooperative relationships with parents/guardians.

The County Superintendent or designee may report to the County Board regarding disciplinary strategies used in each school in the immediately preceding school and their effect on student learning.

### **Corporal Punishment**

Corporal punishment shall not be used as a disciplinary measure against any student. Corporal punishment includes the willful infliction of, or willfully causing the infliction of, physical pain on a student. (Education Code 49901)

However, corporal punishment does not include any pain or discomfort suffered by a student as a result of his/her voluntary participation in an athletic or other recreational competition or activity. In addition, an employee's use of force that is reasonable and necessary to protect himself/herself, students, staff, or other persons, to prevent damage to property, or to obtain possession of weapons or other dangerous objects within the control of the student is not corporal punishment (Education Code 49901)

*Adopted: 10 16 2014*

Regulation  
approved:  
Students

SANTA CRUZ COUNTY OFFICE OF EDUCATION  
Santa Cruz, California  
BP 5131.2

## **BULLYING**

The County Board of Education recognizes the harmful effects of bullying on student well-being, student learning, and school attendance and desires to provide a safe school environment that protects students from physical and emotional harm. No individual or group shall, through physical, written, verbal, visual, or other means, harass, sexually harass, threaten, intimidate, cyberbully, cause bodily injury to, or commit hate violence against any student or school personnel, or retaliate against them for filing a complaint or participating in the complaint resolution process.

*(cf. 5145.3 - Nondiscrimination Harassment)*  
*(cf. 5145.7 - Sexual Harassment)*

### **Examples of Prohibited Conduct**

*Bullying* is an aggressive behavior that involves a real or perceived imbalance of power between individuals with the intent to cause emotional or physical harm. Bullying can be physical, verbal, or social/relational, involves repetition or potential repetition of a deliberate act, and includes, but is not limited to, any act described in Education Code 48900(r).

*Cyberbullying* includes the electronic creation or transmission of harassing communications, direct threats, or other harmful texts, sounds, or images. Cyberbullying also includes breaking into another person's electronic account or assuming that person's online identity in order to damage that person's reputation.

Examples of the types of prohibited conduct that may constitute bullying include, but are not limited to:

1. Physical bullying that inflicts harm upon a person's body or possessions, such as hitting, kicking, pinching, spitting, tripping, pushing, taking or breaking someone's possessions, or making cruel or rude hand gestures
2. Verbal bullying that includes saying or writing hurtful things, such as teasing, name-calling, inappropriate sexual comments, taunting, or threats to cause harm
3. Social/relational bullying that harms a person's reputation or relationships, such as leaving a person out of an activity on purpose, influencing others not to be friends with someone, spreading rumors, or embarrassing someone in public
4. Sending demeaning or hateful text messages or emails, sending rumors by email or by posting on social networking sites, or posting embarrassing photos, videos, web site, or fake profiles.

BP 5131.2

**Approved December 17, 2020**

## **BULLYING (continued)**

### **Measures to Prevent Bullying**

The County Board encourages the involvement of students, parents/guardians, staff, social services, mental health services, law enforcement, courts, and other agencies and community organizations in the development and implementation of effective strategies to promote safety in schools and the community.

The County Board incorporates any strategies developed by the County Superintendent of Schools implementing this policy, which may include, but are not limited to:

1. Ensuring that each school establishes clear rules for student conduct and implements strategies to promote a positive, collaborative school climate
2. Providing to students, through student handbooks and other age-appropriate means, information about county office of education (COE) and school rules related to bullying, mechanisms available for reporting incidents or threats, and the consequences for engaging in bullying
3. Encouraging students to notify school staff when they are being bullied or when they suspect that another student is being bullied, and providing means by which students may report threats or incidents confidentially and anonymously
4. Conducting an assessment of bullying incidents at each school and, if necessary, increasing supervision and security in areas where bullying most often occurs, such as playgrounds, hallways, restrooms, and cafeterias
5. Annually notifying COE employees that, pursuant to Education Code 234.1, any school staff who witnesses an act of bullying against a student has a responsibility to immediately intervene to stop the incident when it is safe to do so
6. Providing professional development to all school staff who have regular interaction with students, including information regarding staff's obligation to prevent discrimination, harassment, intimidation, and bullying of students and annually making available the California Department of Education's online training module on the dynamics of bullying and cyberbullying pursuant to Education Code 32283.5
7. Providing students with instruction, as appropriate, that promotes social-emotional learning, effective communication skills, conflict resolution skills, and appropriate online behavior and teaches students about the negative impact of bullying, discrimination, intimidation, and harassment based on actual or perceived immigration status, religious beliefs and customs, or any other individual bias or prejudice

**BULLYING (continued)**

Preventive strategies may be incorporated into schools' comprehensive safety plans and, to the extent possible, into the local control and accountability plan and other applicable COE and school plans.

*(cf. 0460 - Local Control and Accountability Plan)*

**Complaints**

Any complaint of bullying shall be submitted to and investigated by the individual(s), position(s), or unit(s) designated by the County Superintendent and, if determined to be discriminatory, shall be resolved in accordance with law and BP 1312.3 - Uniform Complaint Procedures. If, during the investigation, it is determined that a complaint is about nondiscriminatory bullying, the principal or designee shall inform the complainant and shall take all necessary actions to resolve the complaint.

*(cf. 1312.3 - Uniform Complaint Procedures)*

**Discipline/Corrective Actions**

A victim of bullying, witness, perpetrator, or other student affected by an act of bullying may be referred to a school counselor, school psychologist, social worker, child welfare attendance personnel, school nurse, or other school support service personnel for case management, counseling, and/or participation in a restorative justice program as appropriate. (Education Code 48900.9)

In addition, corrective actions for a student who commits an act of bullying may include behavioral intervention and education and, if the behavior is severe or pervasive, may include notification of the student's parent/guardian, suspension or expulsion, and/or referral to law enforcement.

*Legal Reference (see next page)*

**BULLYING (continued)***Legal Reference*EDUCATION CODE*200-262.4 Prohibition of discrimination**32282 Comprehensive safety plan**32283.5 Bullying, online training**48900-48925 Suspension or expulsion**48985 Translation of notices**52066-52069 Local control and accountability plan*PENAL CODE*422.55 Definition of hate crime**647 Use of camera or other instrument to invade person's privacy, misdemeanor**647.7 Use of camera or other instrument to invade person's privacy, punishment**653.2 Electronic communication devices, threats to safety*CODE OF REGULATIONS, TITLE 5*4600-4670 Uniform complaint procedures*UNITED STATES CODE, TITLE 47*254 Universal service discounts (e-rate)*CODE OF FEDERAL REGULATIONS, TITLE 28*35.107 Nondiscrimination on basis of disability, complaints*CODE OF FEDERAL REGULATIONS, TITLE 34*104.7 Designation of responsible employee for Section 504**106.8 Designation of responsible employee for Title IX**110.25 Notification of nondiscrimination on the basis of age*COURT DECISIONS*Wynar v. Douglas County School District, (2013) 728 F.3d 1062**J.C. v. Beverly Hills Unified School District, (2010) 711 F. Supp. 2d 1094**Lavine v. Blaine School District, (2002) 279 F.3d 719**Management Resources (see next page)*



## BULLYING (continued)

### *Management Resources*

#### CSBA PUBLICATIONS

*Final Guidance: AB 1266, Transgender and Gender-Nonconforming Students, Privacy, Programs, Activities & Facilities, Legal Guidance, March 2014*

*Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014*

*Addressing the Conditions of Children: Focus on Bullying, Governance Brief, December 2012*

*Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011*

*Cyberbullying: Policy Considerations for Boards, Policy Brief, rev. July 2010*

*Building Healthy Communities: A School Leaders Guide to Collaboration and Community Engagement, 2009*

#### CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

##### *Bullying Module*

*California's Social and Emotional Learning: Guiding Principles, 2018*

*Social and Emotional Learning in California: A Guide to Resources, 2018*

*Health Education Content Standards for California Public Schools: Kindergarten Through Grade Twelve, 2008*

*Bullying at School, 2003*

#### U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

*Dear Colleague Letter: Responding to Bullying of Students with Disabilities, October 2014*

*Guidance to America's Schools: Bullying of Students with Disabilities, October 2014*

*Dear Colleague Letter: Guidance on Schools' Obligations to Protect Students from Student-on-Student*

*Harassment on the Basis of Sex, Race, Color and National Origin, and Disability, October 26, 2010*

*Dear Colleague Letter: Harassment and Bullying, October 2010*

#### WEB SITES

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

California Department of Education, Safe Schools Office: <http://www.cde.ca.gov/ss/ss>

California Office of the Attorney General: <http://oag.ca.gov>

Center on Great Teachers and Leaders: <https://gtlcenter.org>

Collaborative for Academic, Social and Emotional Learning: <https://casel.org>

Common Sense Media: <http://www.commonsensemedia.org>

National School Safety Center: <http://www.schoolsafety.us>

Partnership for Children and Youth: <https://www.partnerforchildren.org>

U.S. Department of Education: <http://www.ed.gov>

**Santa Cruz  
County  
Board of  
Education**

Board Policy  
BP 5137  
Students

**Positive School Climate**

\*\*\*Note: The following optional policy may be revised to reflect district practice.\*\*\*

The Governing Board desires to enhance student learning by providing an orderly, caring, and nurturing educational and social environment in which all students can feel safe and take pride in their school and their achievements. The school environment should be characterized by positive interpersonal relationships among students and between students and staff.

(cf. 0410 - Nondiscrimination in District Programs and Activities)  
(cf. 3515 - Campus Security)  
(cf. 3515.2 - Disruptions)  
(cf. 5030 - Student Wellness)  
(cf. 5131.4 - Student Disturbances)  
(cf. 5142 - Safety)  
(cf. 5145.3 - Nondiscrimination/Harassment)

All staff are expected to serve as role models for students by demonstrating positive, professional attitudes and respect toward each student and other staff members. Teachers shall use effective classroom management techniques based on clear expectations for student behavior.

(cf. 4119.21/4219.21/4319.21 - Professional Standards)

Staff shall consistently enforce Board policies and regulations which establish rules for appropriate student conduct, including prohibitions against bullying, cyberbullying, harassment of students, hazing, other violence or threats of violence against students and staff, and drug, alcohol, and tobacco use.

(cf. 0450 - Comprehensive Safety Plan)  
(cf. 3513.3 - Tobacco-Free Schools)  
(cf. 4020 - Drug and Alcohol-Free Workplace)  
(cf. 5131 - Conduct) (cf. 5131.1 - Bus Conduct)  
(cf. 5131.6 - Alcohol and Drugs)  
(cf. 5131.7 - Weapons and Dangerous Instruments)  
(cf. 5136 - Gangs)  
(cf. 5144 - Discipline)

*Board Approved. February 20, 2020*

- (cf. 5144.1 - Suspension and Expulsion/Due Process)
- (cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))
- (cf. 5145.2 - Freedom of Speech/Expression)
- (cf. 5145.7 - Sexual Harassment)
- (cf. 5145.9 - Hate-Motivated Behavior)

The district's curriculum shall include age-appropriate character education which includes, but is not limited to, the principles of equality, human dignity, mutual respect, fairness, honesty, and citizenship. Teachers are encouraged to employ cooperative learning strategies that foster positive interactions in the classroom among students from diverse backgrounds.

- (cf. 5131.9 - Academic Honesty)
- (cf. 6141 - Curriculum Development and Evaluation)
- (cf. 6142.3 - Civic Education)
- (cf. 6142.4 - Service Learning/Community Service Classes)
- (cf. 6142.92- History-Social Science Instruction)
- (cf. 6161.1 - Selection and Evaluation of Instructional Materials)

The Superintendent or designee may develop other strategies to enhance students' feelings of connectedness with the schools, such as campus beautification projects, graffiti removal, development of extracurricular activities and after-school programs, pairing of adult mentors with individual students, recognition of student achievement, and encouragement of strong family and community involvement in the schools.

- (cf. 1240 - Volunteer Assistance)
- (cf. 5126 - Awards for Achievement)
- (cf. 5131.5 - Vandalism and Graffiti)
- (cf. 5148.2 - Before/After School Programs)
- (cf. 6020 - Parent Involvement)
- (cf. 6145 - Extracurricular and Cocurricular Activities)
- (cf. 6145.5 - Student Organizations and Equal Access)

Students shall have opportunities to voice their concerns about school policies and practices and to share responsibility for solving problems that affect their school.

The schools shall promote nonviolent conflict resolution techniques in order to encourage attitudes and behaviors that foster harmonious relations. As part of this effort, students shall be taught the skills necessary to reduce violence.

*Board Approved February 20 2020*

including communication skills, anger management, bias reduction, and mediation skills.

(cf. 5138 - Conflict Resolution/Peer Mediation)

(cf. 6164.2 - Guidance/Counseling Services)

Staff shall receive professional development designed to improve classroom management, conflict resolution techniques, and communications with students and parents/guardians including persons of diverse backgrounds.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

**Legal Reference:**

**EDUCATION CODE**

233-233.8 Hate violence prevention

32280-32289 School safety plans

32295.5 Teen court programs

35181 Governing board policy on responsibilities of students

35291-35291.5 Rules

44807 Teachers' duty concerning conduct of students

48900-48925 Suspension and expulsion

**Management Resources:**

**CSBA PUBLICATIONS**

Cyberbullying: Policy Considerations for Boards. Policy Brief. July 2010

**CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS**

Bullying at School. 2003 Creating Safe and Drug-Free Schools: An Action Guide. 1996

**U.S. DEPARTMENT OF EDUCATION PUBLICATIONS**

Preventing Bullying: A Manual for Schools and Communities. 1998 WEB SITES CSBA: <http://www.csba.org>

California Department of Education. Learning Support: <http://www.cde.ca.gov/ls> National School Safety Center:

<http://www.schoolsafety.us> U.S. Department of Education. Office of Safe and Healthy Students:

<https://www2.ed.gov/about/offices/list/oese/oshs>

(3/93 2/95) 3/08)

*Board Approved February 20 2020*

**Community Relations  
UNIFORM COMPLAINT PROCEDURES**

**BP 1312.3**

The Governing Board recognizes that the COE has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The COE shall investigate complaints alleging failure to comply with such laws and/or alleging discrimination, harassment, intimidation or bullying and shall seek to resolve those complaints in accordance with the uniform complaint procedures.

The COE shall follow uniform complaint procedures to resolve any complaint alleging unlawful discrimination, harassment, intimidation or bullying in COE programs and activities based on actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Penal Code 422.55, or Government Code 11135, or based on association with a person or group with one or more of these actual or perceived characteristics.

Uniform complaint procedures shall also be used when addressing complaints alleging the district's failure to comply with the prohibition against requiring students to pay fees, deposits, or other charges for participation in educational activities, the requirements for the development and adoption of a school safety plan, and with state and/or federal laws in adult education programs, consolidated categorical aid programs, migrant education, career technical and technical education and career technical and technical training programs, child care and development programs, child nutrition programs, and special education programs.

The Board acknowledges and respects every individual's right to privacy. Discrimination, harassment, intimidation or bullying complaints shall be investigated in a manner that protects the confidentiality of the parties and the integrity of the process. This may include keeping the identity of the complainant confidential, as appropriate and except to the extent necessary to carry out the investigation or proceedings, as determined by the Superintendent or designee, on a case-by-case basis.

The County Board prohibits any form of retaliation against any complainant in the complaint process. Participation in the complaint process shall not in any way affect the status, grades, or work assignments of the complainant.

The County Board encourages the early, informal resolution of complaints at the site level whenever possible.

The County Board recognizes that a neutral mediator can often suggest a compromise that is agreeable to all parties in a dispute. In accordance with uniform complaint procedures, whenever all parties to a complaint agree to try resolving their problem through mediation, the Superintendent or designee shall initiate the process. The

Superintendent or designee shall ensure that the results are consistent with state and federal laws and regulations

The COE's Williams uniform complaint procedure, AR 1312.4, shall be used to investigate and resolve any complaint related to the following:

1. Sufficiency of textbooks or instructional materials
2. Emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff
3. Teacher vacancies and misassignments
4. Local Control Funding Formula
5. Local Control Accountability Plan

*Legal Reference*

EDUCATION CODE

200-262 4 Prohibition of discrimination

8200-8498 Child care and development programs

8500-8538 Adult basic education

18100-18203 School libraries

32289 School safety plan, uniform complaint procedures

35186 Williams uniform complaint procedures

48985 Notices in language other than English

49010-49013 Student fees

49060-49079 Student records

49490-49590 Child nutrition programs

52060-52077 Local control and accountability plan, especially

52075 Complaint for lack of compliance with local control and accountability plan requirements

52160-52178 Bilingual education programs

52300-52490 Career technical education

52500-52616 24 Adult schools

52800-52870 School-based program coordination

54400-54425 Compensatory education programs

54440-54445 Migrant education

54460-54529 Compensatory education programs

56000-56867 Special education programs

59000-59300 Special schools and centers

64000-64001 Consolidated application process

GOVERNMENT CODE

11135 Nondiscrimination in programs or activities funded by state

12900-12996 Fair Employment and Housing Act

PENAL CODE

422 55 Hate crime, definition

422 6 Interference with constitutional right or privilege

CODE OF REGULATIONS, TITLE 5

3080 Application of section

4600-4687 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1221 Application of laws

1232g Family Educational Rights and Privacy Act

1681-1688 Title IX of the Education Amendments of 1972

6301-6377 Title I basic programs

6801-6871 Title III language instruction for limited English proficient and immigrant students

7101-7184 Safe and Drug-Free Schools and Communities Act

7201-7283g Title V promoting informed parental choice and innovative programs

7301-7372 Title V rural and low-income school programs

12101-12213 Title II equal opportunity for individuals with disabilities



**SANTA CRUZ COUNTY BOARD OF EDUCATION**

**AGENDA ITEM 5.0.3**

**Board Meeting Date:** February 15, 2024       **Action**       **Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools

**SUBJECT:** Appointment of Becka York to the Community Advisory Committee (CAC)

**BACKGROUND**

The Board is requested to appoint Becka York as a CAC voting member. The voting members of the Community Advisory Committee shall be appointed by, and responsible to, the Governing Board of each participating district or county office, or any combination thereof, participating in the Local Plan. Appointment will be in accordance with a locally determined selection procedure. Such procedure shall provide that terms of appointment are for at least two years and are annually staggered to ensure that no more than one-half of the membership serves the first year of the term in any one year (Ed. Code § 56191).

Becka York is a parent of a child with an IEP in the Scotts Valley Unified School District. She is interested in collaborating with parents and community members to enhance support for students with special abilities. She is a special education teacher for the COE Special Education department, working in our post-secondary program. She is also involved with the Special Parents Information Network (SPIN).

**FUNDING IMPLICATIONS**

None.

**RECOMMENDATION**

Approve the appointment of Becka York.





## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 6.0

**Board Meeting Date:** February 15, 2024

Action

Information

**TO:** Santa Cruz County Board of Education

**FROM:** Administration Department

**SUBJECT:** Correspondence

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#### BACKGROUND

Official correspondence received by the Board, if any, is included herein. Copies of correspondence received within 72 hours of the meeting will be made available at the meeting location.

#### FUNDING IMPLICATIONS

None.

#### RECOMMENDATION

Receive the correspondence.



**FIONA MA, CPA**

TREASURER  
STATE OF CALIFORNIA

January 15, 2024

Santa Cruz County Office Of Education  
Attention: Board of Education  
400 Encinal St  
Santa Cruz, CA 95060-2115

Dear Members of the Board,

The California Kids Investment and Development Savings Program (CalKIDS) was launched in 2022 to help California children prepare financially for the costs of postsecondary education. CalKIDS automatically funds savings accounts with \$1.9 billion for eligible low-income public school students enrolled in grades 1-12 and all California newborns, regardless of income.

Studies have shown that children and families with even small savings set aside for college are three times more likely to enroll in college, and four times more likely to graduate, than children with no savings. CalKIDS builds upon this research by providing families a starting point for building assets and working to make higher education attainable. Students are eligible to receive \$500 from CalKIDS, with an additional \$500 each for both foster and homeless students.

**Some students in your school(s) may be eligible to use these funds immediately upon enrollment at an institution of higher education.** They can use CalKIDS funds to pay for tuition, fees, books, supplies and certain room and board costs. California public school students designated as low-income by the Local Control Funding Formula (LCFF) were automatically enrolled in CalKIDS if they were registered in 1st through 12th grade during the 2021-22 academic year or in 1st grade during the 2022-23 academic year.

To access their CalKIDS account, eligible students or their parents should visit [www.calkids.org](http://www.calkids.org). Accessing an account is easy and requires only a few pieces of information, including the child's Statewide Student Identifier (SSID), or the unique code included in a notification letter that the family has received or will be receiving soon. **We request that your school(s) make SSIDs accessible to parents and students.**

**To ensure all eligible families are aware of this important program, we seek your help in sharing this information with families in your communities.**

Please promote CalKIDS in the following ways:

- Partner with CalKIDS to host an informational webinar
- Share information through your digital communications channels, including newsletters, websites, and social media
- Distribute program materials throughout your campus or district

To support your efforts promoting CalKIDS, we've created a comprehensive online toolkit that contains resources and informational materials in English and Spanish. The toolkit can be accessed through the Partners tab at CalKIDS.org. If you have additional questions or want to explore hosting a webinar, please contact CalKIDS staff directly at CalKIDSAdmin@calkids.org or (916) 651-6380.

Thank you for your partnership informing families about CalKIDS – California's program dedicated to helping our students have a brighter future.

In Peace and Friendship,



FIONA MA, C.P.A.  
California State Treasurer



**SANTA CRUZ COUNTY BOARD OF EDUCATION**

**AGENDA ITEM 7.1**

**Board Meeting Date:** February 15, 2024

**Action**

**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Elizabeth Burnhamgrau, President, SCCEA, Chapter 036  
Josh Engelhardt, Negotiations Team, SCCEA, Chapter 036  
Vito Chiaramonte, Negotiations Team, SCCEA, Chapter 036  
Mike Powers, Negotiations Team, SCCEA, Chapter 036  
Amy Evens, Negotiations Team, SCCEA, Chapter 036

**SUBJECT:** Labor Negotiations - “Sunshine” the Santa Cruz County Education Association (SCCEA), Chapter 036, Proposed Changes to Article 6 within the 2024-2025 Certificated Employee Unit Agreement to the Santa Cruz County Superintendent of Schools

**BACKGROUND**

The designated representative of the Santa Cruz County Education Association (SCCEA), Chapter 036, representing certificated staff, will propose changes to the following article within the 2024-2025 Certificated Employee Unit Agreement to the Santa Cruz County Superintendent of Schools: Article 6 regarding Compensation.

**FUNDING IMPLICATIONS**

Included herein.

**RECOMMENDATION**

Recieve the sunshine.

# SCCEA Santa Cruz Education Association

## Chapter 0236

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Faris Sabbah, Superintendent  
400 Encinal Street  
Santa Cruz, CA 95060

February 15, 2024

Dear Superintendent Sabbah and Board Members:

The SCCEA, Chapter 0236, Chooses at this time to exercise its rights as expressed by law to “Sunshine” and open the entire contract with special attention to the following article for the 2024-2025 (2024-2027 cycle) Certificated Employee Unit Agreement:

1. **Article 6 Compensation**

We would like to propose a salary increase to the Certificated Salary Schedule

Sincerely,

Elizabeth Burnhamgrau, President  
SCCEA Negotiations Team: Josh Engelhardt, Vito Chiaramonte, Mike Powers, Amy Evens

Cc: Josh Kob  
SCCEA State Rep.



**SANTA CRUZ COUNTY BOARD OF EDUCATION**

**AGENDA ITEM 7.2**

**Board Meeting Date:** February 15, 2024     **Action**     **Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Liann Reyes, Deputy Superintendent-Business Service

**SUBJECT:** Labor Negotiations - "Sunshine" with the Santa Cruz County Education Association (SCCEA)

**BACKGROUND**

The Santa Cruz County Office of Education will sunshine the 2024-2025 Agreement to the Santa Cruz County Education Association.

**FUNDING IMPLICATIONS**

Included herein.

**RECOMMENDATION**

Receive the sunshine.



**SANTA CRUZ**  
 COUNTY OFFICE OF  
**EDUCATION**  
 DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

**BOARD OF EDUCATION**

Mr. Ed Acosta  
 Ms. Alyssa Alto  
 Ms. Rose Filicetti  
 Ms. Sandra Nichols  
 Ms. Sue Roth  
 Mr. Abel Sanchez  
 Mr. Bruce Van Allen

Dr. Faris Sabbah, Superintendent • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5600 • Fax (831) 466-5607 • www.santacruzcoe.org

**DATE:** February 15, 2024  
**TO:** Santa Cruz County Office of Education Board of Trustees and  
 Dr. Faris Sabbah , Superintendent

**FROM:** Liann Reyes, Deputy Superintendent-Business Services  
**RE:** 2024-25 Negotiations Sunshine  
**UNIT:** Santa Cruz County Education Association (SCCEA)

Dear Trustees of the Santa Cruz County Board of Education,

This is to inform the Board of Education that the Santa Cruz County Office of Education (SCCOE) intends to open negotiations with the Santa Cruz County Education Association / California Teachers Association / National Education Association (SCCEA/CTA/NEA) regarding the collective bargaining agreement for fiscal year 2024-2025.

The Rodda Act requires parties negotiating a collective bargaining agreement to give public notice of their proposals at a public meeting. By “sunshining” proposals in this fashion, the SCCOE is announcing their intent to negotiate.

The SCCOE Proposal is attached.

The public is invited to consider this initial proposal of the SCCOE to the SCCEA for initial contract negotiations.

**SANTA CRUZ COUNTY OFFICE OF EDUCATION (SCCOE)**

**INITIAL SUNSHINE PROPOSAL**

**TO SANTA CRUZ COUNTY EDUCATION ASSOCIATION (SCCEA)**

**FOR 2024-25 NEGOTIATIONS**

**February 15, 2024**

The Santa Cruz County Office of Education proposes to negotiate the provisions in following Articles of the Collective Bargaining Agreement:

**ARTICLE 2 - TERM**

The proposal to negotiate possible revisions to the language related to Term will be done in order to revise the Agreement for the upcoming three year term of July 1, 2024 through June 20, 2027. Further, any other reference to Term contained within the collective bargaining agreement shall be updated to reflect the appropriate dates.

**ARTICLE 6 - COMPENSATION**

The proposal to negotiate possible revisions to the language related to Compensation will be done in order to promote competitive salaries and benefits, and to balance this effort with maintaining fiscal solvency.

**ARTICLE 10 - LEAVES**

The proposal to negotiate possible revisions to the language related to Leaves will be done in order to incorporate current law into the collective bargaining agreement.

**ARTICLE 14 - RETIREMENT PROGRAM**

The proposal to negotiate possible revisions to the language related to the Retirement Program will be done in order to provide clarifying language.

**APPENDIX D**

The proposal to negotiate possible revisions to the language related to Appendix D will be done in order to provide clarifying language.

If Articles are agreed upon, they will be voted and ratified by the SCCEA and approved by the SCCOE.





## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 7.3

**Board Meeting Date:** February 15, 2024

Action

Information

**TO:** Santa Cruz County Board of Education

**FROM:** Liann Reyes, Deputy Superintendent-Business Service  
Samantha Moore, Senior Associate from Eide Bailly LLP

**SUBJECT:** 2022-2023 Fiscal Year Annual Audit Report

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### BACKGROUND

The Board will be provided with the 2022-2023 final, audited, prior year financial statements, which the Santa Cruz County Office of Education is required to file with the California Department of Education and the State Controller's Office.

### FUNDING IMPLICATIONS

Included herein.

### RECOMMENDATION

Receive the presentation.



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

**BOARD OF EDUCATION**  
Mr. Ed Acosta  
Ms. Alyssa Alto  
Mr. Edward Estrada  
Ms. Sandra Nichols  
Ms. Sue Roth  
Mr. Abel Sanchez  
Mr. Bruce Van Allen

400 Encinal Street, Santa Cruz, CA 95060 ♦ Tel (831) 466-5600 ♦ Fax (831) 466-5607 ♦ [www.santacruzcoe.org](http://www.santacruzcoe.org)

February 7, 2024

Eide Bailly, LLP  
6051 N. Fresno Street, Suite 101  
Fresno, California 93710

This representation letter is provided in connection with your audit of the financial statements of Santa Cruz County Superintendent of Schools (the County), which comprise governmental activities, each major fund, and aggregate remaining funds as of June 30, 2023 and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Except where otherwise stated below, immaterial matters are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of February 7, 2024:

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 1, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.

3. We acknowledge our responsibility 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. With respect to nonattest services performed by you, including assistance with preparing the financial statement in its entirety (including conversion entries) based on information provided and with respect to the completion of the auditee's portion of the Data Collection Form, we have performed the following:
  - a. Made all management decisions and performed all management functions;
  - b. Assigned a competent individual to oversee the services;
  - c. Evaluated the adequacy of the services performed;
  - d. Evaluated and accepted responsibility for the result of the service performed; and
  - e. Established and maintained internal controls, including monitoring ongoing activities.
6. Significant assumptions used by us in making accounting estimates are reasonable.
7. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. The effects of uncorrected misstatements summarized below and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.

Governmental Activities:

County School Service Fund

Decrease in fair market value adjustment	\$66,714	
Decrease cash in county treasurer		\$66,714

Special Education Pass-Through Fund

Increase cash in county treasurer	\$65,828	
Increase in fair market value adjustment		\$65,828

10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP
11. With regard to items reported at fair value:
  - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
  - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
12. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
13. All funds and activities are properly classified.
14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
15. All net position components and fund balance classifications have been properly reported.

16. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
17. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
18. All interfund and intra-entity transactions and balances have been properly classified and reported.
19. Special items and extraordinary items have been properly classified and reported.
20. Deposit and investment risks have been properly and fully disclosed.
21. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
22. All required supplementary information is measured and presented within the prescribed guidelines.
23. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
24. With regard to pensions and OPEB:
  - a. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
  - b. We are unable to determine the possibility of a withdrawal liability from the Plans of which we are a sponsor and are not currently contemplating withdrawing from the Plans.
  - c. Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation or disclosed as a subsequent event.

#### **Information Provided**

25. We have provided you with:
  - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - b. Additional information that you have requested from us for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.
26. All transactions have been recorded in the accounting records and are reflected in the financial statements.
27. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
28. We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
29. We have *no knowledge of any* fraud or suspected fraud that affects the entity and involves:
  - a. Management;
  - b. Employees who have significant roles in internal control; or
  - c. Others where the fraud could have a material effect on the financial statements.
30. We have *no knowledge of any* instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
31. We have *no knowledge of any* instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

32. We have *no knowledge of any* instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
33. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, abuse or waste that you have reported to us.
34. We have a process to track the status of audit findings and recommendations.
35. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
36. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
37. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
38. We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
39. *There have been no* communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
40. The County has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
41. We have disclosed to you all guarantees, whether written or oral, under which the County is contingently liable.
42. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
43. There are no:
  - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
  - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
44. The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
45. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
46. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
47. With respect to the required supplementary information accompanying the financial statements, which includes the Management's Discussion and Analysis, Budgetary Comparison Schedules, Schedule of Changes in the County's Net OPEB Liability and Related Ratios, Schedule of the County's Proportionate Share of the Net Pension Liability – MPP Program, Schedule of the County's Proportionate Share of the Net Pension Liability, Schedule of County Contributions, Note to Required Supplementary Information accompanying the financial statements:
  - a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP and the Governmental Accounting Standards Board (GASB).
  - b. We believe the required supplementary information as referenced above, including its form and content, is measured and fairly presented in accordance with U.S. GAAP and GASB.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.

48. With respect to supplementary information accompanying the financial statements, which includes the Schedule of Expenditures of Federal Awards, Local Education Agency Organization Structure, Schedule of Average Daily Attendance, Reconciliation of Annual Financial and Budget Report with Audited Financial Statements, Schedule of Financial Trends and Analysis, Schedule of Charter Schools, Combining Balance Sheet – Non-Major Governmental Funds, Combining Statement of Revenues, Expenditure, and Changes in Fund Balances – Non-Major Governmental Funds, and Note to Supplementary Information accompanying the financial statements:
- a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with U.S. GAAP, GASB, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations.
  - b. We believe the supplementary information as referenced above, including its form and content, is fairly presented in accordance with U.S. GAAP, GASB, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations.
  - c. The method of measurement or presentation have not changed from those used in the prior period.

### **Single Audit**

49. With respect to federal awards, we represent the following to you:
- a. We are responsible for understanding and complying with, and have complied 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).
  - b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
  - c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
  - d. The methods of measurement or presentation have not changed from those used in the prior period.
  - e. There are no significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.
  - f. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
  - g. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
  - h. We have notified you of federal awards and funding increments that were received before December 26, 2014 (if any) and differentiated those awards from awards and funding increments received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.
  - i. When the schedule of expenditures of federal awards is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
  - j. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
  - k. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.

- l. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- m. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- n. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditor's report.
- o. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- p. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- q. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards).
- r. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s. We have monitored subrecipients, as necessary, to determine if they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- t. We have issued management decisions for audit findings that relate to federal awards we make to subrecipients and such management decisions are issued within six months of acceptance of the audit report by the FAC. Additionally, we have followed-up ensuring that the subrecipients have taken the appropriate and timely action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.
- u. We have considered the results of subrecipients' audits and have made any necessary adjustments to our own books and records.
- v. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.
- w. We have charged costs to federal awards in accordance with applicable cost principles.
- x. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- z. The reporting package does not contain personally identifiable information.
  - aa. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
  - bb. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.
  - cc. We have reviewed, approved, and taken responsibility for accrual adjustments and an acknowledgment of the auditor's role in the preparation of the adjustments.

- dd. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

In addition:

- ee. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements.
- ff. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
- gg. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.



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Melissa Lopez  
Director, Fiscal Services  
Santa Cruz County Superintendent of Schools



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Liann Reyes  
Deputy Superintendent of Business Services  
Santa Cruz County Superintendent of Schools





February 7, 2024

To the Governing Board  
Santa Cruz County Superintendent of Schools  
Santa Cruz, California

We have audited the financial statements of Santa Cruz County Superintendent of Schools (the County) as of and for the year ended June 30, 2023, and have issued our report thereon dated February 7, 2024. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance**

As communicated in our letter dated August 1, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the County complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the County solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the County's major federal program compliance, is to express an opinion on the compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing 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 internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the County's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our 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* dated February 7, 2024. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated February 7, 2024.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

### **Qualitative Aspects of the Entity's Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the County is included in Note 1 to the financial statements. As described in Notes 1 and 16 to the financial statements, the County changed accounting policies related to accounting for *Subscription-Based Information Technology Arrangements* (SBITA) activities to adopt the provisions of GASB Statement No. 96, SBITAs. Accordingly, the accounting change has been retrospectively applied to the financial statements beginning July 1, 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements were:

Governmental Accounting Standards Board (GASB) requires the County to calculate, recognize, and report the costs and obligations associated with pensions in their financial statements. These amounts were all based on the District's proportionate share of the California State Teachers' Retirement System

(CalSTRS) and the California Public Employees’ Retirement System (CalPERS) estimated net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, which were actuarially determined; utilizing projections of future contributions and future earnings, actuarial assumptions such as inflation, salary increases, mortality rates, and investment rate of return and discount rates in the determination of the final balances reported in the CalSTRS and CalPERS audited financial statements. The County’s proportionate share was determined by calculating the County’s share of contributions to the pension plan relative to the contributions of all participating entities in the plan.

Management’s estimate of the Net OPEB liability, related deferred outflows of resources, deferred inflows of resources, and OPEB expense are based on a calculation of actuarially determined contributions for health insurance benefits.

*Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting District’s financial statements relate to Net Other Postemployment Benefits (OPEB) Liability and Plan (Note 9) and the Employee Retirement Systems (Note 12).

**Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

**Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Governmental Activities:

County School Service Fund		
Decrease in fair market value adjustment	\$66,714	
Decrease in cash in county treasurer		\$66,714
Special Education Pass-Through Fund		
Increase in cash in county treasurer	\$65,828	
Increase in fair market value adjustment		\$65,828

The effect of these uncorrected misstatements are an overstatement of net income and fund balance of \$66,714, for the County School Service Fund and an understatement \$65,828, for the Special Education Pass-Through Fund. In addition, an overstatement of income of \$886 in the entity-wide statement of activities.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor’s report. No such disagreements arose during the course of the audit.

**Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated February 7, 2024.

**Management’s Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Governing Board and management of the County and is not intended to be, and should not be, used by anyone other than these specified parties.



Fresno, California



Financial Statements  
June 30, 2023

# Santa Cruz County Superintendent of Schools

Independent Auditor’s Report .....	1
Management’s Discussion and Analysis .....	4
Government-Wide Financial Statements	
Statement of Net Position .....	13
Statement of Activities.....	14
Government Fund Financial Statements	
Balance Sheet – Governmental Funds .....	15
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position .....	16
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds .....	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	18
Fiduciary Fund Financial Statements	
Statement of Net Position – Fiduciary Fund .....	20
Statement of Changes in Net Position – Fiduciary Funds .....	21
Notes to Financial Statements .....	22
Required Supplementary Information	
Budgetary Comparison Schedule – County School Service Fund .....	60
Budgetary Comparison Schedule – Special Education Pass-Through Fund .....	61
Schedule of Changes in the County’s Net OPEB Liability and Related Ratios.....	62
Schedule of the County’s Proportionate Share of the Net OPEB Liability – MPP Program.....	63
Schedule of the County’s Proportionate Share of the Net Pension Liability .....	64
Schedule of the County’s Contributions .....	66
Notes to Required Supplementary Information .....	68
Supplementary Information	
Schedule of Expenditures of Federal Awards .....	70
Local Education Agency Organization Structure.....	74
Schedule of Average Daily Attendance.....	75
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements .....	76
Schedule of Financial Trends and Analysis .....	77
Schedule of Charter Schools .....	79
Combining Balance Sheet – Non-Major Governmental Funds .....	80
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds.....	81
Notes to Supplementary Information.....	82
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 <i>Government Auditing Standards</i> .....	84
Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance .....	86

Independent Auditor’s Report on State Compliance..... 89

Schedule of Findings and Questioned Costs

    Summary of Auditor’s Results..... 94

    Financial Statement Findings ..... 96

    Federal Awards Findings and Questioned Costs..... 97

    State Awards Findings and Questioned Costs ..... 98

    Summary Schedule of Prior Audit Findings..... 99



## Independent Auditor's Report

To the Governing Board  
Santa Cruz County Superintendent of Schools  
Santa Cruz, California

### Report on the Audit of the Financial Statements

#### *Opinions*

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

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

#### *Basis for Opinions*

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

#### *Responsibilities of Management for the Financial Statements*

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



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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the County's net OPEB liability and related ratios, schedule of the County's proportionate share of the net OPEB liability – MPP program, schedule of the County's proportionate share of the net pension liability, and the

schedule of the County's contributions, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 7, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Fresno, California

February 7, 2024



## Introduction

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

## Financial Highlights

- Total net position was \$31,533,043 on June 20, 2023.
- Overall revenues for the County were \$79,396,011 while expenditures were \$70,737,940.
- The total long-term obligations other than OPEB and pension were \$7,674,708, which primarily includes \$7,017,192 of a leaseback financing agreement.

## Overview of Financial Statements

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. These sections together provide a comprehensive overview of the Santa Cruz County Superintendent of Schools. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position using the economic resources measurement focus and accrual basis of accounting.
- **Fund financial statements** focus on reporting the individual parts of the County operations in more detail. The fund financial statements include statements for two categories of activities: governmental and fiduciary.
  - **Governmental funds** statements tell how general government services were financed in the short term as well as what remains for future spending. The statements are prepared using the current financial resources measurement focus and modified accrual basis of accounting.
  - **Fiduciary fund** statements provide information about the financial relationships in which the County acts solely as a trustee or agent for the benefit of others, to whom the resources belong. The statements are prepared using the economic resources measurement focus and the accrual basis of accounting.

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

### **Government-Wide Statements**

The government-wide statements report information about the County as a whole, using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets, deferred outflows of resources, liabilities, and deferred inflows of resources.

All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's net position and how it has changed. Net position – the difference between the assets and deferred outflows of resources, and liabilities and deferred inflows of resources – is one way to measure the County's financial health or position. Over time, increases or decreases in the County's net position are an indicator of whether its financial health is improving or deteriorating, respectively. To assess the overall health of the County, one needs to consider additional non-financial factors such as changes in enrollment, changes in the property tax base, changes in program funding by the Federal and State governments, and condition of facilities.

The government-wide financial statements of the County include government activities. Most of the County's basic services are included here, such as regular education, food service, maintenance, and general administration. Property taxes, interest income, user fees, federal, state, and local grants finance most of these activities.

### **Fund Financial Statements**

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

Governmental funds - Most of the County's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps in the determination of whether there are more, or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the reconciliation schedules of the government funds statement that explains the relationship (or differences) between them.

Fiduciary fund - The County is the custodian for assets that belong to the Michael Watkins Scholarship Fund. The County is responsible to distribute the scholarships as directed by a committee of community members outside the County's employ. The County's fiduciary fund reports custodial activities in a separate statement of fiduciary net position. We exclude these activities from the County-wide financial statements because the County cannot use the assets to finance its operations.

**Financial Analysis of the Entity as A Whole**

**Net Position**

The County's net position was \$31,533,043 for the fiscal year ended June 30, 2023. Of this amount, \$7,268,819 was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the governing board's ability to use net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the County's governmental activities.

**Table 1**

	Governmental Activities	
	2023	2022
Assets		
Current and other assets	\$ 54,800,789	\$ 62,179,901
Capital assets	22,142,368	23,214,818
Right-to-use leased assets	113,472	53,873
Total assets	77,056,629	85,448,592
Deferred Outflows of Resources	17,476,078	11,264,584
Liabilities		
Current liabilities	8,082,726	21,029,633
Long-term liabilities	49,805,762	35,111,564
Total liabilities	57,888,488	56,141,197
Deferred Inflows of Resources	5,111,176	17,697,007
Net Position		
Net investment in capital assets	15,125,221	15,807,036
Restricted	9,139,003	6,204,855
Unrestricted	7,268,819	863,081
Total net position	\$ 31,533,043	\$ 22,874,972

The \$7,268,819 in unrestricted net position of governmental activities represents the accumulated results of all past years’ operations. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – increased by 742% \$6,405,738.

**Changes in Net Position**

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

**Table 2**

	Governmental Activities	
	2023	2022
Revenues		
Program revenues		
Charges for services and sales	\$ 7,551,257	\$ 6,196,843
Operating grants and contributions	27,424,607	25,203,529
Capital grants and contributions	1,122,340	4,569
General revenues		
Federal and State aid not restricted	23,015,945	20,443,138
Property taxes and other taxes	16,606,166	15,180,577
Other general revenues	3,675,696	668,143
Total revenues	<u>79,396,011</u>	<u>67,696,799</u>
Expenses		
Instruction-related	32,429,079	27,958,577
Pupil services	5,916,059	4,773,883
Administration	8,858,762	6,889,171
Plant services	3,951,790	3,390,431
All other services	19,582,250	18,667,497
Total expenses	<u>70,737,940</u>	<u>61,679,559</u>
Change in net position	<u>\$ 8,658,071</u>	<u>\$ 6,017,240</u>

**Governmental Activities**

As reported in the Statement of Activities, the cost of all of our governmental activities this year was \$70,737,940. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$16,606,166 because the cost was paid by those who benefited from the programs of \$7,551,257 or by other governments and organizations who subsidized certain programs with grants and contributions of \$27,424,607 and capital grants and contributions of \$1,122,340. We paid for the remaining “public benefit” portion of our governmental activities with \$26,691,641 in Federal and State funds, and with other revenues, like interest and general entitlements.

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

**Table 3**

	Total Cost of Services		Net Cost of Services	
	2023	2022	2023	2022
Instruction-related	\$ 32,429,079	\$ 27,958,577	\$ (18,010,080)	\$ (16,754,502)
Pupil services	5,916,059	4,773,883	(1,925,477)	(1,559,408)
Administration	8,858,762	6,889,171	(6,593,153)	(3,725,236)
Plant services	3,951,790	3,390,431	(2,963,892)	(2,064,017)
All other services	19,582,250	18,667,497	(5,147,134)	(6,171,455)
<b>Total</b>	<b>\$ 70,737,940</b>	<b>\$ 61,679,559</b>	<b>\$ (34,639,736)</b>	<b>\$ (30,274,618)</b>

**Financial Analysis of the County's Funds**

The positive financial performance of the County as a whole is reflected in its governmental funds as well. As the County completed the year, its governmental funds reported a combined fund balance (modified accrual reporting method) of \$45,703,924.

**Table 4**

Governmental Fund	Balances and Activity			June 30, 2023
	July 1, 2022	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	
General	\$ 37,199,647	\$ 61,558,718	\$ 59,197,839	\$ 39,560,526
Charter Schools	803,471	2,726,519	1,947,161	1,582,829
Special Education Pass-Through	307,233	13,224,060	12,154,458	1,376,835
Child Development	100,206	1,586,490	1,540,581	146,115
Cafeteria	59,517	178,829	192,708	45,638
County School Facilities	(31,610)	1,130,160	360,626	737,924
Debt Service	-	2,254,057	-	2,254,057
<b>Total</b>	<b>\$ 38,438,464</b>	<b>\$ 82,658,833</b>	<b>\$ 75,393,373</b>	<b>\$ 45,703,924</b>

**General Fund Budgetary Highlights**

Over the course of the year, the County revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted on May 31, 2023. (A schedule showing the County's original and final budget amounts compared with amounts actually paid and received is provided in our annual report.)



**Capital Assets, Right-to-Use Leased Assets, and Long-Term Liabilities**

**Capital Assets and Right-to-Use Leased Assets**

On June 30, 2023, the County had invested \$22,255,840 (net of depreciation and amortization expenses) in a broad range of capital assets and right-to-use leased assets, including land, buildings, and furniture and equipment, and right-to-use leased assets, (see Table 5 below). This year's additions included a security switch upgrade, site upgrades and renovations, storage sheds and a box van. More detailed information about the County's capital assets is presented in the notes to the financial statements.

**Table 5**

	Governmental Activities	
	2023	2022
Land and construction in progress	\$ 4,165,479	\$ 4,026,778
Buildings and improvements	17,185,668	18,299,318
Equipment	791,221	888,722
Right-to-use leased assets	113,472	53,873
Total	<u>\$ 22,255,840</u>	<u>\$ 23,268,691</u>

**Long-Term Liabilities**

At year end, the County had \$49,805,762 in long-term liabilities, which consisted of net pension liability, net OPEB liability (MPP), compensated absences, and lease agreements as shown in Table 6. More detailed information about the County's debt is presented in the notes to the financial statements.

**Table 6**

	Governmental Activities	
	2023	2022
Long-Term Liabilities		
Leaseback financing (funding of COPS)	\$ 7,017,192	\$ 7,409,779
Other leases	113,427	51,876
Compensated absences	544,089	513,857
Net OPEB liability (MPP)	89,888	127,613
Aggregate net pension liability	42,041,166	27,008,439
Total	<u>\$ 49,805,762</u>	<u>\$ 35,111,564</u>

The County reported deferred outflows of resources from pension activities of \$14,071,211, and deferred inflows of resources from pension activities of \$4,706,687, which along with the aggregate net pension liability of \$42,041,166, had a negative impact on the County's net position of \$32,676,642.

**Significant Accomplishments of Fiscal Year 2022 - 2023 Are Noted Below:**

The Santa Cruz County Office of Education (Santa Cruz COE) continued to support Districts and families throughout the 2022-2023 fiscal year, guided by its mission of supporting equity for all learners. This work included providing new programs and expanded services in the areas of health and wellness; school safety; equity; student leadership; and Science, Technology, Art, Engineering and Mathematics (STEAM) education.

**Health and Wellness:** In partnership with the Districts, the Santa Cruz COE released a roadmap to opening a dedicated Wellness Center on the campus of every comprehensive high school in Santa Cruz County, supported in part by \$1 million in federal grant funding secured through the advocacy of Congressman Jimmy Panetta (CA-19). In addition, the Santa Cruz COE launched a program to provide Youth Mental Health First Aid (YMHFA) training and certification opportunities to all Districts, with the goal of teaching adults how to identify, understand and respond to signs of mental health and substance use challenges among children and adolescents ages 12-18.

Due to the increased health threat of fentanyl and opioid overdose, the Santa Cruz COE worked with local partners to distribute informational booklets to all 9th graders in the County, hosting distribution events for overdose reversal drug Naloxone in collaboration with a coalition of local partners, and partnered with the districts to ensure the availability of Naloxone at all comprehensive high schools within Santa Cruz County as well as a growing number of middle and elementary schools. COVID-19 support for districts and families included facilitating more than 209,000 tests and 4,482 vaccinations throughout the year in partnership with the districts and provider Inspire Diagnostics.

**School Safety:** The Santa Cruz COE launched and hosted the inaugural Incident Command Academy to train teams of administrators from the COE and each of the County's 10 Districts to assess and respond to emergency events more effectively. Facilitated by a team with deep experience in law enforcement and education, the Academy met monthly to learn best practices and engage in table-top activities.

**Equity:** As part of its commitment to equity for all learners, the Santa Cruz COE maintained an online resource portal as part of its Racial Equity and Justice Initiative. A countywide Equity Council facilitated by the Santa Cruz COE focused on the unique assets and needs of multilingual learners, black students, and students from the LGBTQ+ community, reviewing policies and practices that may impact these marginalized communities.

**Student Leadership:** Consistent with its commitment to student leadership and voice, the Santa Cruz COE expanded its Youth Led Leadership Alliance project in 2022-2023 to include the Youth Mental Health Leadership Council, a group of student leaders recruited from high schools across Santa Cruz County interested in the issue of mental health among their peers. The Santa Cruz COE also brought back the School Board Academy for Students for a second year due to the program's initial success. This summer program provides students with preparation and support to step into the role of student trustee within their districts, or simply to become more effective advocates and leaders within their campuses and communities.

**STEAM Education:** As part of its commitment to facilitating innovation at schools across the County and State, the Santa Cruz COE hosted the first cohort of educators from Central California counties in ShiftED. A partnership between the Santa Cruz COE and California Department of Education, ShiftED seeks to establish a solid foundation of tech proficiency by empowering teams of educators to become ambassadors of digital literacy and technology integration. In addition, the Santa Cruz COE partnered with Cabrillo College, Santa Cruz City Schools, Pajaro Valley Unified School District, San Lorenzo Valley Unified School District, and Scotts Valley Unified School District to bring a one-of-a-kind magnet Career Technical Education (CTE) opportunity in the Information, Communication and Technology (ICT) Career Pathway to Santa Cruz County high school students. This program enabled students to earn college and high school credits through the IT Essentials course and prepare for more advanced dual-enrollment opportunities in the ICT pathway at Cabrillo College. In total, 48 students received dual credit as part of the program, which will expand to a fifth section next year. Furthermore, the Santa Cruz COE oversaw the expansion of the traditional Santa Cruz County Science Fair into the Santa Cruz County STEAM Expo, an event that included more career-path focused industry representation and collaboration, and new project categories for student art and performance.

### **Economic Factors and Next Year's Budgets**

Up through 2021-2022, the Santa Cruz COE continued to receive the same funding level as in 2012-2013 due to the hold harmless funding status under LCFF. However, with the Cost of Living Adjustment (COLA) of 6.56% in fiscal 2022-2023, the Santa Cruz COE has begun to receive a small amount of additional revenue attributable to the COLA. In 2023-2024, the Santa Cruz COE will receive the 8.22% COLA on the Local Control Funding Formula as well as certain State categorical programs. On the horizon for the Santa Cruz COE is increased funding as a result of the State's Adopted Budget which set aside \$80 million statewide for County Offices of Education juvenile court and community schools. The Santa Cruz COE will continue to make strategic changes to programs and pursue grant funding in order to be able to continue to offer programs that were previously funded under Categorical programs. These changes have enabled the Santa Cruz COE to offer compensation that allows it to continue to attract highly qualified teachers and staff by continuing to be competitive in the market.

The COVID-19 Pandemic continues to impact education as attendance is still lower than prior pre-pandemic years. There are continued concerns of declining State revenues that are being impacted by declining enrollment and Average Daily Attendance (ADA) within the county. Fiscal 2021-2022 experienced declining ADA, however, the Santa Cruz COE saw ADA increase for its programs by 7.8% in 2022-2023, while countywide ADA continued to decline by 2.5% for the 2022-23 fiscal year. Further drops in enrollment could also be due to the fact that Santa Cruz County is now the most expensive place to rent in the country, according to a new report by the National Low Income Housing Coalition. Relief for declining ADA will be available in 2023-2024 as the State budget included a three year rolling average protection for all COEs.

### **Contacting the County's Financial Management**

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report, or need additional financial information, please contact Liann Reyes, Deputy Superintendent, Business Services, at (831) 466-5601.

Santa Cruz County Superintendent of Schools

Statement of Net Position

June 30, 2023

	Governmental Activities
<b>Assets</b>	
Deposits and investments	\$ 45,518,508
Receivables	8,268,142
Other current assets - other postemployment benefits plan asset	1,014,139
Capital assets not depreciated	4,165,479
Capital assets, net of accumulated depreciation	17,976,889
Right-to-use leased assets, net of accumulated amortization	113,472
Total assets	77,056,629
<b>Deferred Outflows of Resources</b>	
Deferred outflows of resources related to OPEB	3,404,867
Deferred outflows of resources related to pensions	14,071,211
Total deferred outflows of resources	17,476,078
<b>Liabilities</b>	
Accounts payable	6,839,363
Unearned revenue	1,243,363
Long-term liabilities	
Long-term liabilities other than OPEB and pensions due within one year	462,464
Long-term liabilities other than OPEB and pensions due in more than one year	7,212,244
Net other postemployment benefits liability (OPEB) - MPP	89,888
Aggregate net pension liabilities	42,041,166
Total liabilities	57,888,488
<b>Deferred Inflows of Resources</b>	
Deferred inflows of resources related to OPEB	404,489
Deferred inflows of resources related to pensions	4,706,687
Total deferred inflows of resources	5,111,176
<b>Net Position</b>	
Net investment in capital assets	15,125,221
Restricted for	
Capital projects	737,924
Educational programs	8,355,441
Child nutrition	45,638
Unrestricted	7,268,819
Total net position	\$ 31,533,043

Santa Cruz County Superintendent of Schools

Statement of Activities  
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position Governmental Activities
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental Activities</b>					
Instruction	\$ 18,865,611	\$ 531,362	\$ 7,331,930	\$ 1,122,340	\$ (9,879,979)
Instruction-related activities					
Supervision of instruction	8,315,815	2,390,446	2,016,339	-	(3,909,030)
Instructional library, media, and technology	872,528	27,360	190,452	-	(654,716)
School site administration	4,375,125	176,567	632,203	-	(3,566,355)
Pupil services					
Food services	192,708	-	152,913	-	(39,795)
All other pupil services	5,723,351	1,024,854	2,812,815	-	(1,885,682)
Administration					
Data processing	1,767,769	7,189	10,526	-	(1,750,054)
All other administration	7,090,993	399,092	1,848,802	-	(4,843,099)
Plant services	3,951,790	613,784	374,114	-	(2,963,892)
Ancillary services	25,819	10,081	3,366	-	(12,372)
Community services	3,850,983	1,198,529	2,262,128	-	(390,326)
Interest on long-term liabilities	232,169	-	-	-	(232,169)
Other outgo	15,473,279	1,171,993	9,789,019	-	(4,512,267)
Total governmental activities	<u>\$ 70,737,940</u>	<u>\$ 7,551,257</u>	<u>\$ 27,424,607</u>	<u>\$ 1,122,340</u>	<u>(34,639,736)</u>
<b>General Revenues and Subventions</b>					
Property taxes, levied for general purposes					15,571,348
Taxes levied for other specific purposes					1,034,818
Federal and State aid not restricted to specific purposes					23,015,945
Interest, investment earnings and fair value adjustments					410,249
Miscellaneous and unspent State entitlements revenues					<u>3,265,447</u>
Subtotal, general revenues and subventions					<u>43,297,807</u>
Change in Net Position					8,658,071
Net Position - Beginning					<u>22,874,972</u>
Net Position - Ending					<u>\$ 31,533,043</u>

Santa Cruz County Superintendent of Schools

Balance Sheet – Governmental Funds

June 30, 2023

	County School Service Fund	Special Education Pass-Through Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Deposits and investments	\$ 42,336,315	\$ 930,176	\$ 2,252,017	\$ 45,518,508
Receivables	5,509,393	1,908,693	850,056	8,268,142
Due from other funds	466,216	-	2,279,112	2,745,328
<b>Total assets</b>	<b>\$ 48,311,924</b>	<b>\$ 2,838,869</b>	<b>\$ 5,381,185</b>	<b>\$ 56,531,978</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 5,299,701	\$ 1,379,218	\$ 160,444	\$ 6,839,363
Due to other funds	2,279,112	82,816	383,400	2,745,328
Unearned revenue	1,172,585	-	70,778	1,243,363
<b>Total liabilities</b>	<b>8,751,398</b>	<b>1,462,034</b>	<b>614,622</b>	<b>10,828,054</b>
<b>Fund Balances</b>				
Restricted	6,413,465	1,376,835	1,348,703	9,139,003
Committed	-	-	2,254,057	2,254,057
Assigned	30,042,259	-	1,163,803	31,206,062
Unassigned	3,104,802	-	-	3,104,802
<b>Total fund balances</b>	<b>39,560,526</b>	<b>1,376,835</b>	<b>4,766,563</b>	<b>45,703,924</b>
<b>Total liabilities and fund balances</b>	<b>\$ 48,311,924</b>	<b>\$ 2,838,869</b>	<b>\$ 5,381,185</b>	<b>\$ 56,531,978</b>

Santa Cruz County Superintendent of Schools  
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2023

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Total Fund Balance - Governmental Funds		\$ 45,703,924
<p>Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because</p> <p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.</p>		
The cost of capital assets is	\$ 37,382,459	
Accumulated depreciation is	<u>(15,240,091)</u>	
Net capital assets		22,142,368
<p>Right-to-use leased assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.</p>		
The cost of right-to-use leased assets is	118,405	
Accumulated amortization is	<u>(4,933)</u>	
Net right-to-use leased assets		113,472
<p>Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the governmental funds. Deferred outflows of resources amounted to and related to</p>		
Other postemployment benefits (OPEB)	3,404,867	
Net pension liability	<u>14,071,211</u>	
Total deferred outflows of resources to pensions		17,476,078
<p>Deferred inflows of resources represent an acquisition of net position that applies to a future period and is not reported in the governmental funds. Deferred inflows of resources amount to and related to</p>		
Other postemployment benefits (OPEB)	(404,489)	
Net pension liability	<u>(4,706,687)</u>	
Total deferred inflows of resources to pensions		(5,111,176)
<p>Net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.</p>		
		(42,041,166)
<p>The County's OPEB net plan asset (liability) is not due and payable in the current period, and is not reported as a liability in the funds.</p>		
		924,251
<p>Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.</p>		
<p>Long-term liabilities at year-end consist of</p>		
Leaseback financing	(7,017,192)	
Other leases	(113,427)	
Compensated absences (vacations)	<u>(544,089)</u>	
Total long-term liabilities		<u>(7,674,708)</u>
Total net position - governmental activities		<u><u>\$ 31,533,043</u></u>

Santa Cruz County Superintendent of Schools  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2023

	County School Service Fund	Special Education Pass-Through Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Local Control Funding Formula	\$ 33,241,430	\$ -	\$ 1,641,102	\$ 34,882,532
Federal sources	6,012,866	5,040,520	901,352	11,954,738
Other State sources	9,292,475	7,931,132	2,327,281	19,550,888
Other local sources	12,532,916	252,408	727,263	13,512,587
Total revenues	<u>61,079,687</u>	<u>13,224,060</u>	<u>5,596,998</u>	<u>79,900,745</u>
<b>Expenditures</b>				
<b>Current</b>				
Instruction	18,228,552	-	1,165,681	19,394,233
Instruction-related activities				
Supervision of instruction	8,378,498	-	371,190	8,749,688
Instructional library, media, and technology	966,702	-	8,834	975,536
School site administration	4,260,247	-	350,652	4,610,899
Pupil services				
Food services	-	-	192,708	192,708
All other pupil services	5,971,917	-	22,554	5,994,471
Administration				
Data processing	1,851,936	-	-	1,851,936
All other administration	6,667,626	-	146,559	6,814,185
Plant services	3,987,793	-	-	3,987,793
Ancillary services	25,713	-	-	25,713
Community services	2,520,146	-	1,422,272	3,942,418
Facility acquisition and construction	116,075	-	-	116,075
Debt service				
Principal	392,587	-	-	392,587
Interest and other	232,169	-	-	232,169
Total expenditures	<u>53,599,961</u>	<u>-</u>	<u>3,680,450</u>	<u>57,280,411</u>
Excess of Revenues Over Expenditures	<u>7,479,726</u>	<u>13,224,060</u>	<u>1,916,548</u>	<u>22,620,334</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	360,626	-	2,279,057	2,639,683
Proceeds from leases	118,405	-	-	118,405
Transfers out	(2,279,057)	-	(360,626)	(2,639,683)
Other uses, payment to other agencies	(3,318,821)	(12,154,458)	-	(15,473,279)
Net Financing Sources (Uses)	<u>(5,118,847)</u>	<u>(12,154,458)</u>	<u>1,918,431</u>	<u>(15,354,874)</u>
Net Change in Fund Balances	2,360,879	1,069,602	3,834,979	7,265,460
Fund Balance - Beginning	37,199,647	307,233	931,584	38,438,464
Fund Balance - Ending	<u>\$ 39,560,526</u>	<u>\$ 1,376,835</u>	<u>\$ 4,766,563</u>	<u>\$ 45,703,924</u>



Santa Cruz County Superintendent of Schools

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

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Total Net Change in Fund Balances - Governmental Funds \$ 7,265,460

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

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

This is the amount by which depreciation and amortization exceed capital outlays in the period.

Depreciation and amortization expense	\$ (1,501,382)	
Capital outlays	<u>507,106</u>	

Net expense adjustment		(994,276)
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Gain(Loss) on disposal of capital assets is reported in the government-wide Statement of Net Position, but is not recorded in the governmental funds.		(18,575)
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Right-to-use leased assets acquired this year were financed with leases. The amount financed by the leases is reported in the governmental funds as a source of financing. On the other hand, the leases are not revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.		(118,405)
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In the Statement of Activities, certain operating expenses, such as compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This amount is the difference between vacation earned and used.		(30,232)
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	----------

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year.		1,309,978
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In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows, deferred inflows, and net OPEB liability/net plan asset during the year.		794,680
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Santa Cruz County Superintendent of Schools

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

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Payment of principal on long-term liabilities is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

Leaseback financing	392,587
Other leases	<u>56,854</u>
Change in net position of governmental activities	<u>\$ 8,658,071</u>

Santa Cruz County Superintendent of Schools  
Statement of Net Position – Fiduciary Fund  
June 30, 2023

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	<u>Custodial Funds</u>
Assets	
Deposits and investments	<u>\$ 2,177</u>
Liabilities	
Total liabilities	<u>\$ -</u>
Net Position	
Restricted for individuals, organizations, and other governments	<u>\$ 2,177</u>

Santa Cruz County Superintendent of Schools  
Statement of Changes in Net Position – Fiduciary Funds  
Year Ended June 30, 2023

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	Custodial Funds
Revenues	
Other local sources	\$ -
Expenditures	
Scholarships awarded	1,104
Net change in fiduciary net position	(1,104)
Net Position - Beginning	3,281
Net Position - Ending	\$ 2,177

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

The Santa Cruz County Office of Education (the County) was organized circa 1861 under the laws of the State of California. The County operates under a locally elected seven-member Board and provides educational services to grades K-12 as mandated by the State and/or Federal agencies or local agreements. The County is the administrative unit for one Special Educational Local Plan Area (SELPA) and operates special education classes at nine school sites within the county of Santa Cruz. The County coordinates the Career Technical Education Program, operates Alternative Education programs at nineteen school sites around the county, including four court programs and nineteen community school programs. In addition, the County oversees two charter schools, and offers Medical and Dental Assisting programs for adults wishing to continue their education.

A reporting entity is comprised of the primary government and other organizations that are included to ensure the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. The County determined that there are no potential component units that meet the criteria for inclusion within the reporting entity.

**Other Related Entities**

**Charter Schools** The County is the chartering agency for the Pacific Collegiate Charter School (the charter school), a public benefit corporation organized under the Internal Revenue Code Section 501(c)(3). As the chartering agency, County has certain oversight responsibilities to ensure that the charter school is in compliance with applicable charter school laws and regulations. However, the County is not liable for the debts or obligations of the charter school. The Pacific Collegiate Charter School's financial activity is presented in a separate report provided by the Pacific Collegiate Charter School.

The County has an approved charter for Santa Cruz County Career Advancement Charter School pursuant to *Education Code* Section 47605. The Santa Cruz County Career Advancement Charter School is operated by the County, and its financial activities are presented in the Charter School special revenue Fund. The Charter School is not considered a component unit of the County.

**Basis of Presentation - Fund Accounting**

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

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

### Major Governmental Funds

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

Three funds currently defined as special revenue funds in the California State Accounting Manual (CSAM) do not meet the GASB Statement No. 54 special revenue fund definition. Specifically, Fund 11, Adult Education Fund, Fund 14, Deferred Maintenance Fund, and Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects, are not substantially composed of restricted or committed revenue sources. While these funds are authorized by statute and will remain open for internal reporting purposes, these funds function effectively as an extension of the County School Service Fund, and accordingly have been combined with the County School Service Fund for presentation in these audited financial statements.

As a result, the County School Service Fund reflects an increase in fund balance of \$3,598,654.

**Special Education Pass-Through Fund** A Special Education Pass-Through Fund, a special revenue fund, was established in 2011-12. This fund is used by the Administrative Unit (County) of a multi-Agency Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member districts.

### Non-Major Governmental Funds

**Special Revenue Funds** The 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 are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

- **Charter School Fund** The Charter School Fund may be used by authorizing county offices and districts to account separately for the operating activities of county office-operated charter schools that would otherwise be reported in the authorizing County's General Fund.
- **Child Development Fund** The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.
- **Cafeteria Fund** The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the County's food service program (*Education Code* Sections 38091 and 38100).

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

- **County School Facilities Fund** The County School Facilities Fund, a capital project fund, is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D), or the 2016 State School Facilities Fund (Proposition 51) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070 et seq.).

**Debt Service Funds** The Debt Service funds are used to account for the accumulation of resources for and the payment of principal and interest on general long-term liabilities.

- **Debt Service Fund** The Debt Service Fund is used for the accumulation of resources for and the retirement of principal and interest on general long-term liabilities.

**Fiduciary Funds** Fiduciary funds are the County's custodial funds which are used to hold a scholarship available to Santa Cruz County Superintendent of Schools students that are awarded to the students by a committee of persons outside of the County's employees and administration.

#### **Basis of Accounting - Measurement Focus**

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

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

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

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

**Governmental Funds** All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

**Fiduciary Funds** Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the County.

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

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

**Unearned Revenue** Unearned 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 County prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.



Certain grants received before the eligibility requirements are met 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. Principal and interest on long-term liabilities, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization expenses, are not recognized in the governmental funds but are recognized in the government-wide statements.

### **Investments**

Investments held at June 30, 2023, with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in County investment pools are determined by the program sponsor.

### **Capital Assets, Depreciation, and Amortization**

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

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost.

Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: land improvements, 5 years; buildings and improvements, 25 years; furniture and equipment, 5-8 years.

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

The County records the value of intangible right-to-use assets based on the underlying leased asset in accordance with GASB Statement No. 87, *Leases*. The right-to-use intangible asset is amortized each year for the term of the contract or useful life of the underlying asset.

**Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the government-wide statement of net position.

**Compensated Absences**

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the County's financial statements.

**Accrued Liabilities and Long-Term Obligations**

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

However, compensated absences will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Certificates of participation, leases, and other long-term liabilities are recognized as liabilities in the governmental fund financial statements when due.

**Deferred Outflows of Resources and Deferred Inflows of Resources**

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

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

## Pensions

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

## Postemployment Benefits Other Than Pensions (OPEB)

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

## Leases

The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. At the commencement of the lease term, the County measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the lease term or useful life of the underlying asset.

## Fund Balances - Governmental Funds

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

**Nonspendable** - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact. The County currently does not have any nonspendable funds.

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

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

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

**Unassigned** - all other spendable amounts.

### **Spending Order Policy**

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

### **Minimum Fund Balance**

The governing board adopted a minimum fund balance policy for the County School Service Fund in order to protect the local educational agency against revenue shortfalls or unpredicted one-time expenditures. The policy requires a Reserve for Economic Uncertainties (includes Fund 17 – Special Reserve Fund for Other Than Capital Outlay Projects) of amounts equal to no less than 5% of County School Service Fund expenditures and other financing uses.

### **Net Position**

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The County first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$9,139,003 of restricted net position.

### **Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds.

**Estimates**

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

**Property Tax**

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

**Note 2 - Deposits and Investments**

**Summary of Deposits and Investments**

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

Governmental funds	\$ 45,518,508
Fiduciary funds	<u>2,177</u>
Total deposits and investments	<u><u>\$ 45,520,685</u></u>

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

Cash on hand and in banks	\$ 54,319
Investments	<u>45,466,366</u>
Total deposits and investments	<u><u>\$ 45,520,685</u></u>

**Policies and Practices**

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

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

**General Authorizations**

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

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

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The County manages its exposure to interest rate risk by investing in the county pool and/or having the Pool purchase a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The County maintains an investment of \$45,466,366 in the Santa Cruz County Treasury Investment Pool that has an average weighted maturity of 223 days.

**Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County’s investments in the County Treasury Investment Pool and California Employer’s Retirement Trust are not required to be rated, nor have they been rated as of June 30, 2023.

**Note 3 - Receivables**

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

	County School Service Fund	Special Education Pass-Through Fund	Non-Major Governmental Funds	Total
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Federal Government Categorical aid	\$ 1,980,938	\$ 270,298	\$ 497,167	\$ 2,748,403
State Government State grants and entitlements	911,481	1,638,395	346,368	2,896,244
Local sources	<u>2,616,974</u>	<u>-</u>	<u>6,521</u>	<u>2,623,495</u>
Total	<u>\$ 5,509,393</u>	<u>\$ 1,908,693</u>	<u>\$ 850,056</u>	<u>\$ 8,268,142</u>

**Note 4 - Capital Assets and Right-to-Use Leased Assets**

Capital assets and right-to-use leased assets activity for the fiscal year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 4,026,778	\$ -	\$ -	\$ 4,026,778
Construction in progress	-	138,701	-	138,701
Total capital assets not being depreciated	<u>4,026,778</u>	<u>138,701</u>	<u>-</u>	<u>4,165,479</u>
Capital assets being depreciated				
Land improvements	62,422	-	-	62,422
Buildings and improvements	29,659,482	116,075	-	29,775,557
Furniture and equipment	3,300,140	133,925	(55,064)	3,379,001
Total capital assets being depreciated	<u>33,022,044</u>	<u>250,000</u>	<u>(55,064)</u>	<u>33,216,980</u>
Total capital assets	<u>37,048,822</u>	<u>388,701</u>	<u>(55,064)</u>	<u>37,382,459</u>
Accumulated depreciation				
Land improvements	(53,413)	(3,943)	-	(57,356)
Buildings and improvements	(11,369,173)	(1,225,782)	-	(12,594,955)
Furniture and equipment	(2,411,418)	(212,851)	36,489	(2,587,780)
Total accumulated depreciation	<u>(13,834,004)</u>	<u>(1,442,576)</u>	<u>36,489</u>	<u>(15,240,091)</u>
Net depreciable capital assets	<u>19,188,040</u>	<u>(1,192,576)</u>	<u>(18,575)</u>	<u>17,976,889</u>
Right-to-use leased assets being amortized				
Buildings and improvements	286,522	118,405	(286,522)	118,405
Accumulated amortization				
Buildings and improvements	(232,649)	(58,806)	286,522	(4,933)
Net right-to-use leased assets	<u>53,873</u>	<u>59,599</u>	<u>-</u>	<u>113,472</u>
Governmental activities capital assets and right- to-use leased assets, net	<u>\$ 23,268,691</u>	<u>\$ (994,276)</u>	<u>\$ (18,575)</u>	<u>\$ 22,255,840</u>



Santa Cruz County Superintendent of Schools

Notes to Financial Statements

June 30, 2023

Depreciation and amortization expenses were charged as a direct expense to governmental functions as follows:

Governmental Activities	
Instruction	\$ 813,563
Instructional library, media, and technology	49,494
Data processing	8,407
All other administration	474,423
Plant services	<u>155,495</u>
Total depreciation and amortization expenses - governmental activities	<u><u>\$ 1,501,382</u></u>

**Note 5 - Interfund Transactions**

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable at June 30, 2023, between major and non-major governmental funds are as follows:

Funds	Due from Other Funds	Due to Other Funds
Major Governmental Funds		
County School Service	\$ 466,216	\$ 2,279,112
Special Education Pass-Through	-	82,816
Non-Major Governmental Funds		
Charter Schools	25,055	114,190
Child Development	-	269,210
Debt Service	<u>2,254,057</u>	<u>-</u>
Total	<u><u>\$ 2,745,328</u></u>	<u><u>\$ 2,745,328</u></u>

The Special Education Pass-Through Fund owes the County School Service Fund for revenue.	\$ 82,816
The County School Service Non-Major Governmental Fund owes the Debt Service Non-Major Governmental Fund for future leaseback payments.	2,254,057
The County School Service Non-Major Governmental Fund owes the Charter Non-Major Governmental Fund for a temporary cash flow loan.	25,055
The Charter School Non-Major Governmental Fund owes the County School Service Non-Major Governmental Fund for a temporary cash flow loan.	27,790
The Charter School Non-Major Governmental Fund owes the County School Service Fund for oversight fees.	86,400
The Child Development Non-Major Governmental Fund owes the County School Service Fund for a temporary cash flow loan.	237,343
The Child Development Non-Major Governmental Fund owes the County School Service Fund for indirect costs.	<u>31,867</u>
Total	<u><u>\$ 2,745,328</u></u>

**Operating Transfers**

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

The County School Service Fund transferred to the Cafeteria Non-Major Governmental Fund a temporary loan.	\$ 25,000
The County School Facilities Non-Major Governmental Fund transferred to the County School Service Fund to support capital projects.	360,626
The County School Service Fund transferred to the Debt Service Non-Major Governmental Fund for future leaseback debt payments.	<u>2,254,057</u>
Total	<u><u>\$ 2,639,683</u></u>

**Note 6 - Accounts Payable**

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

	County School Service Fund	Special Education Pass-Through Fund	Non-Major Governmental Funds	Total
Vendor payables	\$ 4,591,560	\$ 1,379,218	\$ 131,652	\$ 6,102,430
LCFF apportionment	135,208	-	-	135,208
Salaries and benefits	<u>572,933</u>	<u>-</u>	<u>28,792</u>	<u>601,725</u>
Total	<u><u>\$ 5,299,701</u></u>	<u><u>\$ 1,379,218</u></u>	<u><u>\$ 160,444</u></u>	<u><u>\$ 6,839,363</u></u>

**Note 7 - Unearned Revenue**

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

	County School Service Fund	Non-Major Governmental Funds	Total
Federal financial assistance	\$ 616,863	\$ 64,513	\$ 681,376
State categorical aid	<u>555,722</u>	<u>6,265</u>	<u>561,987</u>
Total	<u><u>\$ 1,172,585</u></u>	<u><u>\$ 70,778</u></u>	<u><u>\$ 1,243,363</u></u>

**Note 8 - Long-Term Obligations Other than OPEB and Pensions**

**Summary**

The changes in the County's long-term obligations other than OPEB and pensions during the year consisted of the following:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023	Due in One Year
Long-Term Liabilities					
Leaseback financing	\$ 7,409,779	\$ -	\$ (392,587)	\$ 7,017,192	\$ 405,150
Other leases	51,876	118,405	(56,854)	113,427	57,314
Compensated absences	513,857	30,232	-	544,089	-
<b>Total</b>	<b>\$ 7,975,512</b>	<b>\$ 148,637</b>	<b>\$ (449,441)</b>	<b>\$ 7,674,708</b>	<b>\$ 462,464</b>

Payments on the leaseback financing arrangement is paid by the General Fund with contributions being made to the Debt Service Fund. The other leases are paid by the fund using the right-to-use leased asset. The compensated absences will be paid by the fund for which the employee worked.

**Leaseback Financing**

In May 2007, the Santa Cruz County Office of Education entered into a leaseback agreement with the Public Property Financing Corporation of California to fund the debt service related to certificates of participation issued by the Corporation in the amount of \$11,605,000 with interest rates ranging from 3.60 to 4.62%. During June 2016, the certificates of participation were refinanced in the amount of \$9,510,983 with interest rates of 3.175%. Interest with respect to the Certificates will be payable semiannually on each June 1 and December 1, commencing December 15, 2016, and maturing on June 15, 2037. As of June 30, 2023, the principal balance outstanding was \$7,017,192. The Counties lease payments are inline and equal to the Corporations scheduled principal and interest payments due on the Certificates are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 405,150	\$ 219,605	\$ 624,755
2025	418,116	206,640	624,756
2026	431,496	193,259	624,755
2027	445,305	179,450	624,755
2028	459,556	165,200	624,756
2029-2033	2,528,021	595,756	3,123,777
2034-2037	2,329,548	169,474	2,499,022
<b>Total</b>	<b>\$ 7,017,192</b>	<b>\$ 1,729,384</b>	<b>\$ 8,746,576</b>

**Leases**

The County has entered into agreements to lease various facilities. The County’s liability on lease agreements is summarized below:

Lease	Leases Outstanding July 1, 2022	Addition	Payments	Leases Outstanding June 30, 2023
Cabrillo College - Oasis - 2021-23	\$ 51,876	\$ -	\$ (51,876)	\$ -
Cabrillo College - Oasis - 2023-25	-	118,405	(4,978)	113,427
Total	\$ 51,876	\$ 118,405	\$ (56,854)	\$ 113,427

**Cabrillo College - Oasis**

The County has entered into an agreement to lease several rooms (351, 353, 354, 357, 358, 359, and 360) in Building 350 on the Aptos campus, approximately 2,947 square feet. The lease began June 1, 2021 and ends May 31, 2023 and entered into a new lease beginning June 1, 2023 and ends May 31, 2025. Under the terms of the lease the County will make monthly payments of \$4,787 (from June 1, 2022 to May 31, 2023) and payments of \$4,978 (from June 1, 2023 to May 31, 2024) increasing 4.0 percent on June 1, 2024. The annual interest rate charged to the lease is 3.0 percent. At June 30, 2023, the County has recognized right-to-use asset of \$118,405 and a total lease liability of \$113,427 related to the lease agreement. During the fiscal year, the County recorded \$58,806 in amortization expense and \$56,854 in principal and \$781 in interest payments for the right-to-use the rooms in Building 350.

The remaining principal and interest payment requirements for the lease obligation debt as of June 30, 2023, are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 57,314	\$ 2,622	\$ 59,936
2025	56,113	845	56,958
Total	\$ 113,427	\$ 3,467	\$ 116,894

**Compensated Absences**

Compensated absences (unpaid employee vacation) for the County at June 30, 2023, amounted to \$544,089.

**Note 9 - Other Post Employment Benefit (OPEB) Plan Asset/Liability**

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

OPEB Plan	Net OPEB (Asset) Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
County Plan	\$ (1,014,139)	\$ 3,404,867	\$ 404,489	\$ 417,588
Medicare Premium Payment (MPP) Program	89,888	-	-	(37,725)
Total	<u>\$ (924,251)</u>	<u>\$ 3,404,867</u>	<u>\$ 404,489</u>	<u>\$ 379,863</u>

The details of each plan are as follows:

**County Plan**

**Plan Administration**

The County's Postemployment Benefits Plan (the Plan) is administered by the California Public Employees' Retirement System (CalPERS). The Plan is an agent multi-employer plan defined benefit plan. CalPERS administers the Plan through the California Employer's Retiree Benefit Trust (CERBT).

**Plan Membership**

At June 30, 2021, the valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	72
Active employees	248
Total	<u>320</u>

**Benefits Provided**

The Plan provides medical, dental and vision insurance benefits (no vision benefits for classified) to eligible retirees and their dependents (no dependent coverage for Classified [includes Confidential] unless hired prior to July 1, 1999). One year of benefits for 2 years of service but not beyond age 65 for Certificated (if hired prior to July 1, 1999, Classified not limited to age 65 and Management receives lifetime coverage). Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan capped at HMO rate. The County's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

**Contributions**

The contribution requirements of the Plan members and the County are established and may be amended by the County, the Santa Cruz County Education Association/CTA/NEA (SCCEA/CTA/NEA), the local California School Employees Association (CSEA), and unrepresented groups. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually through the agreements with the County, SCCEA/CTA/NEA, CSEA, and the unrepresented groups. The County contributed \$1,163,923 to the Plan for fiscal year 2022-2023, including \$123,857 in an implicit rate subsidy credit and \$1,079,005 was used for current year premium payments.

**Investment**

**Investment Policy**

The Plan’s policy in regard to the allocation of invested assets is established and may be amended by the governing board by a majority vote of its members. It is the policy of the County to pursue an investment strategy that reduces risks through the prudent diversification for the portfolio across a broad selection of distinct asset classes. The Plan’s investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocation over short time spans. The following was the governing board’s adopted asset allocation policy as of June 30, 2023:

<u>Asset Class</u>	<u>Target Allocation</u>
All Equities	0.59
All Fixed Income	0.25
Treasury Inflation Protected Securities	0.05
US Real Estate	0.08
All Commodities	0.03

**Net OPEB Plan Asset of the County**

The County’s net OPEB plan asset of \$1,014,139 was measured as of June 30, 2022, by applying certain roll-forward procedures to the July 1, 2022 valuation. The components of the net OPEB plan asset of the County at June 30, 2023, were as follows:

Total OPEB liability	\$ 9,908,159
Plan fiduciary net position	<u>(10,922,298)</u>
Net OPEB plan asset	<u>\$ (1,014,139)</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>110.24%</u>

**Actuarial Assumptions**

The total OPEB plan asset in the June 30, 2022, actuarial measurement was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	2.75%, average, including inflation
Investment rate of return	6.75%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	4.00% for 2023 and thereafter

Mortality rates were based on the 2020 CalSTRS Mortality Table for certificated employees and the 2017 CalPERS Active Mortality for Miscellaneous Employees Table for classified employees. Mortality rates vary by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reeducation. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.

The actuarial assumptions used in the June 30, 2021, valuation relating to retirement and turnover were based on STRS 2020 and PERS 2017 retirement and turnover rate tables.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2021, (see the discussion of the Plan’s investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
All Equities	7.5450%
All Fixed Income	4.2500%
Treasury Inflation Protected Securities	3.0000%
US Real Estate	7.2500%
All Commodities	7.5450%

**Discount Rate**

The discount rate used to measure the total OPEB net plan asset was 6.75%. The projection of cash flows used to determine the discount rate assumed that the County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

**Changes in the Net OPEB Plan Asset/Liability**

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Asset (a) - (b)
Balance, June 30, 2021	\$ 9,831,539	\$ 12,543,343	\$ (2,711,804)
Service cost	339,179	-	339,179
Interest	644,464	(1,780,310)	2,424,774
Administrative expenses	-	(3,295)	3,295
Employer contributions to Trust*	-	1,174,543	(1,174,543)
Benefit payments from trust*	(1,011,983)	(1,011,983)	-
Experience (gains)/losses	104,960	-	104,960
Net change in total OPEB liability	76,620	(1,621,045)	1,697,665
Balance, June 30, 2022	<u>\$ 9,908,159</u>	<u>\$ 10,922,298</u>	<u>\$ (1,014,139)</u>

\* Includes \$79,221 due to implied rate subsidy

Changes in Benefit Terms - There were no changes in the benefit terms since the previous measurement.

Changes of Assumptions - There were no changes in assumptions since the previous valuation.

**Sensitivity of the Net OPEB Asset to Changes in the Discount Rate**

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

Discount Rate	Net OPEB Plan Asset
1% decrease (5.75%)	\$ (231,287)
Current discount rate (6.75%)	(1,014,139)
1% increase (7.75%)	(1,710,940)



**Sensitivity of the Net OPEB Asset to Changes in the Healthcare Cost Trend Rate**

The following presents the net OPEB plan asset of the County, as well as what the County’s net OPEB plan (asset) liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rate:

<u>Healthcare Cost Trend Rate</u>	<u>Net OPEB Plan (Asset) Liability</u>
1% decrease (3.0%)	\$ (1,984,943)
Current healthcare cost trend rate (4.0%)	(1,014,139)
1% increase (5.0%)	118,767

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

For the year ended June 30, 2023, the County recognized OPEB expense of \$417,588 and the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 1,163,923	\$ -
Differences between expected and actual experience	1,220,933	404,489
Changes of assumptions	27,623	-
Net difference between projected and actual earnings on OPEB plan investments	992,388	-
Total	<u>\$ 3,404,867</u>	<u>\$ 404,489</u>

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

The deferred outflows of resources and deferred inflows of resources related to the differences between expected and actual experience in the measurement of the total OPEB plan (asset) liability and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period and will be recognized as OPEB expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ 108,574
2024	108,574
2025	108,574
2026	108,574
2027	108,574
Thereafter	301,197
Total	\$ <u>844,067</u>

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

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ 178,723
2024	173,538
2025	113,658
2026	526,469
Total	\$ <u>992,388</u>

**Medicare Premium Payment (MPP) Program**

**Plan Description**

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

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

### **Benefits Provided**

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

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

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

### **Net OPEB Liability and OPEB Expense**

At June 30, 2023, the County reported a liability of \$89,888 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The County's proportion of the net OPEB liability was based on a projection of the County's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The County's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively, was 0.0273% and 0.0320%, resulting in a net decrease in the proportionate share of 0.0047%.

For the year ended June 30, 2023, the County recognized OPEB expense of \$(37,725).

**Actuarial Methods and Assumptions**

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

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

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

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members’ age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 209 or an average of 0.14% of the potentially eligible population (145,282).

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

**Discount Rate**

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

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

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

<u>Discount Rate</u>	<u>Net OPEB Liability</u>
1% decrease (2.54%)	\$ 97,996
Current discount rate (3.54%)	89,888
1% increase (4.54%)	82,868

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

The following presents the County’s proportionate share of the net OPEB liability calculated using the 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 one percent lower or higher than the current rates:

<u>Medicare Costs Trend Rates</u>	<u>Net OPEB Liability</u>
1% decrease (3.50% Part A and 4.40% Part B)	\$ 82,476
Current Medicare costs trend rates (4.50% Part A and 5.40% Part B)	89,888
1% increase (5.50% Part A and 6.40% Part B)	98,291

**Note 10 - Fund Balance**

Fund balances are composed of the following elements:

	General Fund	Special Education Pass-Through Fund	Non-Major Governmental Funds	Total
<b>Restricted</b>				
Legally restricted programs	\$ 6,413,465	\$ 1,376,835	\$ 419,976	\$ 8,210,276
Child development programs	-	-	145,165	145,165
Capital projects	-	-	737,924	737,924
Child nutrition	-	-	45,638	45,638
Total restricted	<u>6,413,465</u>	<u>1,376,835</u>	<u>1,348,703</u>	<u>9,139,003</u>
<b>Committed</b>				
Leaseback debt payments	-	-	2,254,057	2,254,057
<b>Assigned</b>				
MAA program	911,827	-	-	911,827
Differentiated assistance	210,801	-	-	210,801
Classified credentialing program	200,000	-	-	200,000
Mandated cost program	2,342,054	-	-	2,342,054
Safety program	100,806	-	-	100,806
SMAA administration	2,841,856	-	-	2,841,856
Alternative education-court base	789,420	-	-	789,420
Alternative education-community base	1,123,337	-	-	1,123,337
Special projects	200,000	-	-	200,000
Deferred maintenance	2,783,591	-	-	2,783,591
Education and administrative operations	17,821,317	-	-	17,821,317
Lottery	715,737	-	-	715,737
Career advancement charter-LCFF base	-	-	1,021,263	1,021,263
Career advancement charter-3% reserve	-	-	58,415	58,415
Career advancement charter-lottery	-	-	83,175	83,175
Child development MAA	-	-	950	950
Adult education	1,513	-	-	1,513
Total assigned	<u>30,042,259</u>	<u>-</u>	<u>1,163,803</u>	<u>31,206,062</u>
<b>Unassigned</b>				
Reserve for economic uncertainties	3,104,802	-	-	3,104,802
Total	<u>\$ 39,560,526</u>	<u>\$ 1,376,835</u>	<u>\$ 4,766,563</u>	<u>\$ 45,703,924</u>

**Note 11 - Risk Management**

**Property and Liability**

The County is exposed to various risks of loss related to torts; theft, damage, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2023, the County was a member in and procured coverage through the Southern Peninsula Region Property and Liability Insurance Group for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

**Workers' Compensation**

For fiscal year 2022-2023, the County was a member in and procured coverage through the Santa Cruz-San Benito County Schools Insurance Group, a workers' compensation insurance purchasing pool. The intent of the Santa Cruz-San Benito County Schools Insurance Group is to achieve the benefit of a reduced premium for the County by virtue of its grouping and representation with other participants in the Santa Cruz-San Benito County Schools Insurance Group. The workers' compensation experience of the participating entities is calculated as one experience and a common premium rate is applied to all entities in the Santa Cruz-San Benito County Schools Insurance Group. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated and each participants' individual performance is compared to the overall savings. A participant will then either receive money from or be required to contribute to the "equity-pooling fund". This "equity pooling" arrangement ensures that each participant shares equally in the overall performance of the Santa Cruz-San Benito County Schools Insurance Group.

**Note 12 - Employee Retirement Systems**

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

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

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 12,633,989	\$ 4,604,756	\$ 3,763,859	\$ 691,120
CalPERS	29,407,177	9,466,455	942,828	3,767,257
Total	\$ 42,041,166	\$ 14,071,211	\$ 4,706,687	\$ 4,458,377

The details of each plan are as follows:

### **California State Teachers' Retirement System (CalSTRS)**

#### **Plan Description**

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

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

#### **Benefits Provided**

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

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

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



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

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

**Contributions**

Required member, County and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers’ Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the County’s total contributions were \$2,290,888.

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

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

Total net pension liability, including State share	
Proportionate share of net pension liability	\$ 12,633,989
State’s proportionate share of the net pension liability	<u>6,327,052</u>
Total	<u><u>\$ 18,961,041</u></u>

The net pension liability was measured as of June 30, 2022. The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, county offices of education and the State, actuarially determined. The County’s proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively was 0.0182% and 0.0213%, resulting in a net decrease in the proportionate share of 0.0031%.

Santa Cruz County Superintendent of Schools

Notes to Financial Statements

June 30, 2023

For the year ended June 30, 2023, the County recognized pension expense of \$691,120. In addition, County recognized pension expense and revenue of \$510,273 for support provided by the State. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 2,290,888	\$ -
Change in proportion and differences between contributions made and County's proportionate share of contributions	1,676,950	2,198,747
Differences between projected and actual earnings on pension plan investments	-	617,826
Differences between expected and actual experience in the measurement of the total pension liability	10,364	947,286
Changes of assumptions	626,554	-
Total	\$ 4,604,756	\$ 3,763,859

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

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

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ (453,838)
2025	(491,658)
2026	(738,571)
2027	1,066,241
Total	\$ (617,826)

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

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 439,359
2025	(75,295)
2026	(165,523)
2027	(277,862)
2028	(345,489)
Thereafter	(407,355)
	<hr/>
Total	\$ (832,165)

**Actuarial Methods and Assumptions**

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

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

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent

consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2022, are summarized in the following table:

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

**Discount Rate**

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

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

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 21,457,200
Current discount rate (7.10%)	12,633,989
1% increase (8.10%)	5,308,072

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

**Plan Description**

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees’ Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees’ Retirement Law. A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at <https://www.calpers.ca.gov/page/forms-publications>.

**Benefits Provided**

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

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

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	8.00%
Required employer contribution rate	25.370%	25.370%

**Contributions**

Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the total County contributions were \$3,477,466.

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

As of June 30, 2023, the County reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$29,407,177. The net pension liability was measured as of June 30, 2022. The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and county offices of education, actuarially determined. The County’s proportionate share of the proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively, was 0.0855% and 0.0852%, resulting in a net increase in the proportionate share of 0.0003%.

For the year ended June 30, 2023, the County recognized pension expense of \$3,767,257. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 3,477,466	\$ -
Change in proportion and differences between contributions made and County’s proportionate share of contributions	208,521	211,140
Differences between projected and actual earnings on pension plan investments	3,472,188	-
Differences between expected and actual experience in the measurement of the total pension liability	132,904	731,688
Changes of assumptions	<u>2,175,376</u>	<u>                    </u>
Total	<u>\$ 9,466,455</u>	<u>\$ 942,828</u>

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

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

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 579,051
2025	513,578
2026	262,342
2027	2,117,217
Total	<u>\$ 3,472,188</u>

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

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 559,773
2025	591,916
2026	446,055
2027	(23,771)
Total	<u>\$ 1,573,973</u>

**Actuarial Methods and Assumptions**

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2018 and rolling forward the total pension liability to June 30, 2019. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

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

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

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

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



**Discount Rate**

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

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

<u>Discount Rate</u>	<u>Net Pension Liability</u>
1% decrease (5.90%)	\$ 42,480,156
Current discount rate (6.90%)	29,407,177
1% increase (7.90%)	18,602,840

**Social Security**

As established by Federal law, all public sector employees who are not members of their employer’s existing retirement system (CalSTRS or CalPERS) must be covered by Social Security or an alternative plan. Contributions made by the County and an employee vest immediately. The County contributes 6.2% of an employee’s gross earnings. An employee is required to contribute 4% of his or her gross earnings to the pension plan.

**On Behalf Payments**

The State of California makes contributions to CalSTRS on behalf of the County. These payments consist of State County School Service Fund contributions to CalSTRS in the amount of \$1,015,007 (10.828% of the second previous annual payroll). Contributions are no longer appropriated in the annual Budget Act for the legislatively mandated benefits to CalPERS. Therefore, there is no on-behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been included in the budgeted amounts reported in the County School Service Fund - Budgetary Comparison Schedule.

**Note 13 - Commitments and Contingencies**

**Grants**

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

**Litigation**

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

**Construction Commitments**

As of June 30, 2023, the County had the following commitments with respect to the unfinished capital projects:

<u>Capital Project</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Data Center Switch Upgrade	<u>\$ 500,000</u>	June 30, 2026

**Note 14 - Participation in Public Entity Risk Pools and Joint Power Authorities**

The County is a member of the Santa Cruz County Schools’ Health Insurance Group (SCCSHIG), Santa Cruz-San Benito County Schools’ Insurance Group (SIG), and the Southern Peninsula Region Property and Liability Insurance Group (SPRIG) public entity risk pools and the North Santa Cruz County Special Education Local Plan Area joint powers authorities (JPA’s). The County pays an annual premium to the applicable entity for its health, workers’ compensation, and property liability coverage. The relationships between the County, the pools, and the JPA’s are such that they are not component units of the County for financial reporting purposes.

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

During the year ended June 30, 2023, the County made payments of \$642,500, \$539,904, and \$190,505 to Santa Cruz County Schools Health Insurance Group, Santa Cruz-San Benito County Schools’ Insurance Group, and Southern Peninsula Region Property and Liability Insurance Group (including re-insurance through SAFER), respectively for dental and vision, workers’ compensation, and property liability coverage.



Required Supplementary Information  
June 30, 2023

# Santa Cruz County Superintendent of Schools

Santa Cruz County Superintendent of Schools  
Budgetary Comparison Schedule – County School Service Fund  
Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
<b>Revenues</b>				
Local Control Funding Formula	\$ 28,928,775	\$ 31,623,708	\$ 33,241,430	\$ 1,617,722
Federal sources	7,612,195	7,595,480	6,012,866	(1,582,614)
Other State sources	9,999,286	9,557,041	9,292,475	(264,566)
Other local sources	10,406,706	13,686,858	12,532,916	(1,153,942)
Total revenues <sup>1</sup>	<u>56,946,962</u>	<u>62,463,087</u>	<u>61,079,687</u>	<u>(1,383,400)</u>
<b>Expenditures</b>				
<b>Current</b>				
Certificated salaries	13,153,374	13,049,614	12,912,921	136,693
Classified salaries	15,235,143	14,541,110	14,365,514	175,596
Employee benefits	17,010,105	16,011,445	15,673,534	337,911
Books and supplies	1,937,279	3,072,206	1,870,981	1,201,225
Services and operating expenditures	9,583,429	9,181,486	7,613,615	1,567,871
Other outgo	(140,883)	(160,925)	252,603	(413,528)
Capital outlay	485,120	333,962	286,037	47,925
<b>Debt service</b>				
Debt service - principal	392,587	392,587	392,587	-
Debt service - interest and other	232,169	232,169	232,169	-
Total expenditures <sup>1</sup>	<u>57,888,323</u>	<u>56,653,654</u>	<u>53,599,961</u>	<u>3,053,693</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>(941,361)</u>	<u>5,809,433</u>	<u>7,479,726</u>	<u>1,670,293</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	360,626	360,626	-
Proceeds from leases	-	-	118,405	118,405
Transfers out	-	(475,000)	(2,279,057)	(1,804,057)
Other uses, payments to other agencies	(4,500,000)	(4,500,000)	(3,318,821)	1,181,179
Net financing sources (uses)	<u>(4,500,000)</u>	<u>(4,614,374)</u>	<u>(5,118,847)</u>	<u>(504,473)</u>
<b>Net Change in Fund Balances</b>	<u>(5,441,361)</u>	<u>1,195,059</u>	<u>2,360,879</u>	<u>1,165,820</u>
<b>Fund Balance - Beginning</b>	<u>37,199,647</u>	<u>37,199,647</u>	<u>37,199,647</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 31,758,286</u>	<u>\$ 38,394,706</u>	<u>\$ 39,560,526</u>	<u>\$ 1,165,820</u>

<sup>1</sup> Due to the consolidation of Fund 11, Adult Education Fund; Fund 14, Deferred Maintenance Fund; and Fund 17, Special Reserve Fund for Other than Capital Outlay Projects, for reporting purposes into the County School Service Fund, additional revenues and expenditures pertaining to these other funds are included in the Actual (GAAP Basis) revenues and expenditures, but are not in the original and final County School Service Fund budgets.

Santa Cruz County Superintendent of Schools  
 Budgetary Comparison Schedule – Special Education Pass-Through Fund  
 Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
Revenues				
Federal sources	\$ 4,685,698	\$ 4,685,698	\$ 5,040,520	\$ 354,822
Other State sources	5,479,589	5,479,589	7,931,132	2,451,543
Other local sources	14,500	305,647	252,408	(53,239)
Total revenues	<u>10,179,787</u>	<u>10,470,934</u>	<u>13,224,060</u>	<u>2,753,126</u>
Other Financing Uses				
Other uses, payment to other agencies	<u>(9,889,505)</u>	<u>(9,889,505)</u>	<u>(12,154,458)</u>	<u>(2,264,953)</u>
Net Change in Fund Balances	290,282	581,429	1,069,602	488,173
Fund Balance - Beginning	<u>307,233</u>	<u>307,233</u>	<u>307,233</u>	<u>-</u>
Fund Balance - Ending	<u><u>\$ 597,515</u></u>	<u><u>\$ 888,662</u></u>	<u><u>\$ 1,376,835</u></u>	<u><u>\$ 488,173</u></u>

Santa Cruz County Superintendent of Schools  
Schedule of Changes in the County's Net OPEB Liability and Related Ratios  
Year Ended June 30, 2023

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service cost	\$ 339,179	\$ 486,669	\$ 473,644	\$ 403,067	\$ 392,279	\$ 381,780
Interest	644,464	688,629	668,053	550,815	521,490	491,261
Benefit payments	(1,011,983)	(933,545)	-	(664,019)	(502,479)	(457,838)
Expected benefit payments from employer	-	-	(841,587)	(109,099)	-	-
Actual minus expected benefit payments	-	-	-	218,198	56,926	-
Experience (gains)/losses	104,960	(461,816)	(17,380)	1,392,603	-	-
Changes in assumption	-	32,601	-	-	-	-
Net change in total OPEB liability	76,620	(187,462)	282,730	1,791,565	468,216	415,203
Total OPEB Liability - Beginning	9,831,549	10,019,011	9,736,281	7,944,716	7,476,500	7,061,297
Total OPEB Liability - Ending (a)	<u>\$ 9,908,169</u>	<u>\$ 9,831,549</u>	<u>\$ 10,019,011</u>	<u>\$ 9,736,281</u>	<u>\$ 7,944,716</u>	<u>\$ 7,476,500</u>
Plan Fiduciary Net Position						
Contributions - employer	\$ 1,174,543	\$ 1,336,559	\$ 858,815	\$ 873,118	\$ 595,554	\$ 557,838
Interest	(1,780,310)	-	-	-	-	-
Net investment income	-	2,736,582	335,208	563,364	601,237	740,457
Benefit payments	(1,011,983)	(933,545)	(841,587)	(773,118)	(502,479)	(457,838)
Actual minus expected benefit payments	-	-	-	-	56,926	-
Administrative expense	(3,295)	(3,739)	(4,600)	-	-	-
Other	-	-	-	-	7,330	-
Net change in plan fiduciary net position	(1,621,045)	3,135,857	347,836	663,364	758,568	840,457
Plan Fiduciary Net Position - Beginning	12,543,353	9,407,496	9,059,660	8,396,296	7,637,728	6,797,271
Plan Fiduciary Net Position - Ending (b)	<u>\$ 10,922,308</u>	<u>\$ 12,543,353</u>	<u>\$ 9,407,496</u>	<u>\$ 9,059,660</u>	<u>\$ 8,396,296</u>	<u>\$ 7,637,728</u>
Net OPEB (Asset)/Liability - Ending (a) - (b)	<u>\$ (1,014,139)</u>	<u>\$ (2,711,804)</u>	<u>\$ 611,515</u>	<u>\$ 676,621</u>	<u>\$ (451,580)</u>	<u>\$ (161,228)</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB (Asset)/Liability	110.24%	127.58%	93.90%	93.05%	105.68%	102.16%
Covered Payroll	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
Net OPEB (Asset)/Liability as a Percentage of Covered Payroll	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

<sup>1</sup> The County Office's OPEB Plan is administered through a trust, however, contributions are not made based on a measure of pay, therefore, no measure of payroll is presented

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

Santa Cruz County Superintendent of Schools  
Schedule of the County's Proportionate Share of the Net OPEB Liability – MPP Program  
Year Ended June 30, 2023

Year ended June 30,	2023	2022	2021	2020	2019	2018
Proportion of the net OPEB liability	0.0273%	0.0320%	0.0342%	0.0333%	0.0332%	0.0332%
Proportionate share of the net OPEB liability	\$ 89,888	\$ 127,613	\$ 144,851	\$ 124,556	\$ 120,821	\$ 127,684
Covered payroll	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
Plan fiduciary net position as a percentage of the total OPEB liability	(0.94%)	(0.80%)	(0.71%)	(0.81%)	(0.40%)	0.01%
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

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

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

Santa Cruz County Superintendent of Schools  
Schedule of the County's Proportionate Share of the Net Pension Liability  
Year Ended June 30, 2023

	2023	2022	2021	2020	2019
<b>CalSTRS</b>					
Proportion of the net pension liability	0.0182%	0.0213%	0.0196%	0.0189%	0.0176%
Proportionate share of the net pension liability	\$ 12,633,989	\$ 9,686,133	\$ 19,009,830	\$ 17,076,252	\$ 16,162,680
State's proportionate share of the net pension liability	6,327,052	4,873,687	9,799,570	9,316,235	9,253,890
Total	<u>\$ 18,961,041</u>	<u>\$ 14,559,820</u>	<u>\$ 28,809,400</u>	<u>\$ 26,392,487</u>	<u>\$ 25,416,570</u>
Covered payroll	\$ 11,477,949	\$ 10,934,000	\$ 8,859,790	\$ 10,404,233	\$ 9,561,423
Proportionate share of the net pension liability as a percentage of its covered payroll	110.07%	88.59%	214.56%	164.13%	169.04%
Plan fiduciary net position as a percentage of the total pension liability	81%	87%	72%	73%	71%
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
<b>CalPERS</b>					
Proportion of the net pension liability	0.0855%	0.0852%	0.0834%	0.0827%	0.0815%
Proportionate share of the net pension liability	\$ 29,407,177	\$ 17,322,306	\$ 25,594,009	\$ 24,098,441	\$ 21,727,160
Covered payroll	\$ 12,578,577	\$ 11,755,039	\$ 11,507,241	\$ 11,072,255	\$ 10,403,962
Proportionate share of the net pension liability as a percentage of its covered payroll	233.79%	147.36%	222.42%	217.65%	208.84%
Plan fiduciary net position as a percentage of the total pension liability	70%	81%	70%	70%	71%
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018

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



Santa Cruz County Superintendent of Schools  
Schedule of the County's Proportionate Share of the Net Pension Liability  
Year Ended June 30, 2023

	2018	2017	2016	2015
<b>CaSTRS</b>				
Proportion of the net pension liability	0.0168%	0.0169%	0.0213%	0.0258%
Proportionate share of the net pension liability	\$ 15,503,260	\$ 13,672,572	\$ 14,359,551	\$ 15,084,573
State's proportionate share of the net pension liability	9,171,598	7,783,552	7,594,619	9,108,717
Total	<u>\$ 24,674,858</u>	<u>\$ 21,456,124</u>	<u>\$ 21,954,170</u>	<u>\$ 24,193,290</u>
Covered payroll	<u>\$ 8,958,810</u>	<u>\$ 8,863,027</u>	<u>\$ 9,494,981</u>	<u>\$ 11,592,138</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	<u>173.05%</u>	<u>154.27%</u>	<u>151.23%</u>	<u>130.13%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>69%</u>	<u>70%</u>	<u>74%</u>	<u>77%</u>
Measurement Date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
<b>CalPERS</b>				
Proportion of the net pension liability	0.0799%	0.0760%	0.0800%	0.0878%
Proportionate share of the net pension liability	\$ 19,067,848	\$ 15,009,890	\$ 11,794,608	\$ 9,970,401
Covered payroll	<u>\$ 9,686,705</u>	<u>\$ 8,789,783</u>	<u>\$ 8,800,872</u>	<u>\$ 9,190,072</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	<u>196.85%</u>	<u>170.77%</u>	<u>134.02%</u>	<u>108.49%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>72%</u>	<u>74%</u>	<u>79%</u>	<u>83%</u>
Measurement Date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

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

Santa Cruz County Superintendent of Schools  
Schedule of the County's Contributions  
Year Ended June 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>CalSTRS</b>					
Contractually required contribution	\$ 2,290,888	\$ 1,942,069	\$ 1,765,841	\$ 1,515,024	\$ 1,690,102
Less contributions in relation to the contractually required contribution	<u>2,290,888</u>	<u>1,942,069</u>	<u>1,765,841</u>	<u>1,515,024</u>	<u>1,690,102</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 11,994,178</u>	<u>\$ 11,477,949</u>	<u>\$ 10,934,000</u>	<u>\$ 8,859,790</u>	<u>\$ 10,404,233</u>
Contributions as a percentage of covered payroll	<u>19.10%</u>	<u>16.92%</u>	<u>16.15%</u>	<u>17.10%</u>	<u>16.24%</u>
<b>CalPERS</b>					
Contractually required contribution	\$ 3,477,466	\$ 2,881,752	\$ 2,433,293	\$ 2,269,228	\$ 1,996,656
Less contributions in relation to the contractually required contribution	<u>3,477,466</u>	<u>2,881,752</u>	<u>2,433,293</u>	<u>2,269,228</u>	<u>1,996,656</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 13,707,000</u>	<u>\$ 12,578,577</u>	<u>\$ 11,755,039</u>	<u>\$ 11,507,241</u>	<u>\$ 11,072,255</u>
Contributions as a percentage of covered payroll	<u>25.370%</u>	<u>22.910%</u>	<u>20.700%</u>	<u>19.720%</u>	<u>18.030%</u>

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

Santa Cruz County Superintendent of Schools  
Schedule of the County's Contributions  
Year Ended June 30, 2023

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>CaSTRS</b>				
Contractually required contribution	\$ 1,363,011	\$ 1,112,652	\$ 918,955	\$ 868,687
Less contributions in relation to the contractually required contribution	<u>1,363,011</u>	<u>1,112,652</u>	<u>918,955</u>	<u>868,687</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 9,561,423</u>	<u>\$ 8,958,810</u>	<u>\$ 8,863,027</u>	<u>\$ 9,494,891</u>
Contributions as a percentage of covered payroll	<u>14.43%</u>	<u>12.42%</u>	<u>10.73%</u>	<u>9.15%</u>
<b>CaPERS</b>				
Contractually required contribution	\$ 1,611,481	\$ 1,343,511	\$ 1,037,482	\$ 1,036,441
Less contributions in relation to the contractually required contribution	<u>1,611,481</u>	<u>1,343,511</u>	<u>1,037,482</u>	<u>1,036,441</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 10,403,962</u>	<u>\$ 9,686,705</u>	<u>\$ 8,789,783</u>	<u>\$ 8,800,872</u>
Contributions as a percentage of covered payroll	<u>15.490%</u>	<u>13.870%</u>	<u>11.800%</u>	<u>11.780%</u>

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

**Note 1 - Purpose of Schedules**

**Budgetary Comparison Schedules**

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

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

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

At June 30, 2023, the County’s Special Education Pass-Through Fund exceeded the budgeted amount in total as follows:

Fund	Expenditures and Other Uses		
	Budget	Actual	Excess
Special Education Pass-Through Fund	\$ 9,889,505	\$ 12,154,458	\$ (2,264,953)

**Schedule of Changes in the County’s Net OPEB Plan Asset/Liability and Related Ratios**

This schedule presents information on the County’s changes in the net OPEB plan asset/liability, including beginning and ending balances, the plan’s fiduciary net position, and the net OPEB plan asset/liability. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* - There were no changes in benefit terms since the previous valuation.
- *Changes of Assumptions* - There were no changes in assumptions since the previous valuation.

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

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

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

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

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

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

### **Schedule of the County's Contributions**

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



Supplementary Information  
June 30, 2023

# Santa Cruz County Superintendent of Schools

Santa Cruz County Superintendent of Schools  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Education				
Passed Through California Department of Education (CDE):				
Elementary and Secondary Education Act				
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 252,109	\$ -
Title I, Part D, Subpart 2, Local Delinquent Programs	84.010	14357	182,562	-
Title I, Comprehensive Support for Improvement for LEAs	84.010	15438	220,706	-
Title I, Comprehensive Support for Improvement for COEs	84.010	15439	81,504	-
Subtotal Title I (84.010)			<u>736,881</u>	<u>-</u>
COVID-19, Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	15547	622,765	-
COVID-19, Elementary and Secondary School Emergency Relief Fund (ESSER III)	84.425U	15559	375,656	-
COVID-19, Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425U	15621	11,129	-
COVID-19, Elementary and Secondary School Emergency Relief Fund (ESSER III), Learning Loss	84.425U	10155	184,422	-
COVID-19, American Rescue Plan - Homeless Children and Youth (ARP-HYC) Program	84.425W	15564	73,338	-
COVID-19, American Rescue Plan - Homeless Children and Youth (ARP-HYC II) Program	84.425W	15564	4,701	-
Subtotal (84.425)			<u>1,272,011</u>	<u>-</u>
Title II, Supporting Effective Instruction State Grants - Teacher Quality	84.367	14341	31,445	-
Title IV, Part A, Student Support and Academic Enrichment Program	84.424	15396	22,836	-
Title X McKinney-Vento Homeless Children Assistance Grants	84.196	14332	126,964	-

Santa Cruz County Superintendent of Schools  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Education				
Passed Through California Department of Education (CDE):				
Special Education IDEA Cluster				
IDEA Basic Local Assistance Entitlement	84.027	13379	5,089,980	4,685,512
COVID-19, IDEA Basic ARP Local Assistance Entitlement	84.027	15638	41,004	-
IDEA Mental Health Services, Part B	84.027A	15197	242,457	200,352
Subtotal (84.027)			5,373,441	4,885,864
IDEA Preschool Grants, Part B, Section 619	84.173	13430	154,656	154,656
IDEA Preschool Staff Development	84.173A	13431	118	-
Subtotal (84.173)			154,774	154,656
Subtotal Special Education Cluster			5,528,215	5,040,520
Special Education - Grants for Infants and Families IDEA Early Intervention Grants	84.181	23761	102,304	-
Adult Education - Basic Grants to States: Basic & ESL	84.002A	14508	8,840	-
Adult Education - Basic Grants to States: Secondary Education	84.002	13978	18,645	-
Adult Education - Basic Grants to States: Institutionalized Adults	84.002	13971	19,160	-
Subtotal (84.002)			46,645	-
Passed Through California Department of Rehabilitation (DOR):				
State Vocational Rehabilitation Services Program - We Can Work	84.126A	[1]	120,432	-
Total U.S Department of Education			7,987,733	5,040,520

[1] Pass-Through Entity Identifying Number not available



Santa Cruz County Superintendent of Schools  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Health and Human Services				
Foster Care - Title IV-E	93.658	[1]	249,549	-
Passed through California Department of Public Health:				
COVID-19, Public Health Workforce Supplemental Funding: Health and Safety Champions Program	93.354	[1]	<u>103,933</u>	<u>-</u>
Passed Through California Department of Social Services:				
Child Care and Development Fund (CCDF) Cluster				
Child Care and Development Block Grant - Local Planning Council	93.575	13946	53,117	-
Child Care and Development Block Grant - CCIP and CCRP	93.575	13942	196,149	-
COVID-19, American Rescue Plan - Child Care and Development Block Grant: CCIP Expansion Grant	93.575	24553	279,463	-
COVID-19, American Rescue Plan - Child Care and Development Block Grant: Child Care Resource & Referral Project	93.575	24553	<u>69,941</u>	<u>-</u>
Subtotal CCDF Cluster			<u>598,670</u>	<u>-</u>
Passed Through Stanislaus County Office of Education:				
Head Start Cluster				
Migrant Head Start	93.600	[1]	1,881,858	-
COVID-19, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act One-Time Stipend Migrant Head Start	93.600	[1]	19,711	-
COVID-19, American Rescue Plan Migrant Head Start	93.600	[1]	<u>87,359</u>	<u>-</u>
Subtotal Head Start Cluster			<u>1,988,928</u>	<u>-</u>
Total U.S Department of Health and Human Services			<u>2,941,080</u>	<u>-</u>

[1] Pass-Through Entity Identifying Number not available

Santa Cruz County Superintendent of Schools  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Labor Passed Through California Department of Education (CDE): WIOA Cluster				
WIA/WIOA Youth Activities	17.259	10055	642,673	-
Total U.S Department of Labor			642,673	-
Federal Communications Commission COVID-19, Emergency Connectivity Fund	32.009	[1]	1,784	-
Total Federal Communications Commission			1,784	-
U.S. Department of Commerce NOAA California Bay Watershed Education and Training Program	11.429	[1]	4,511	-
Marine Sanctuary Program - Every Classroom a Green Classroom	11.429	[1]	88,981	-
Total U.S Department of Commerce			93,492	-
U.S. Department of Agriculture Passed Through California Department of Education (CDE): Child Nutrition Cluster				
National School Lunch	10.555	13391	72,398	-
Subtotal Child Nutrition Cluster			72,398	-
Total U.S Department of Agriculture			72,398	-
Total Federal Financial Assistance			\$ 11,739,160	\$ 5,040,520

**Organization**

Santa Cruz County is comprised of ten school districts and the County Office of Education. Within Santa Cruz County, there are thirty-five elementary schools, thirteen middle schools, nine special education sites (run by the County, PVUSD has special education classrooms at all three school levels), eight high schools, two continuation schools, one community school, nineteen Alternative Education sites and fourteen charter schools. The County is also the administrative agency for one Special Education Local Plan Area (SELPA) and coordinates the Career Technical Education Partnership for four school districts.

**Governing Board**

Member	Office	Term Expires
Bruce Van Allen	President	2026
Sue Roth	Vice President	2026
Alyssa Alto	Member	2024
Abel Sanchez	Member	2026
Sandra Nichols	Member	2024
Rose Filicetti	Member	2024
Ed Acosta	Member	2024

**Administration**

Name	Title
Faris Sabbah	Superintendent
Liann Reyes	Deputy Superintendent, Business Services
Debi Bodenheimer	Associate Superintendent, Educational Services
Vacant	Deputy Superintendent of Schools

Santa Cruz County Superintendent of Schools

Schedule of Average Daily Attendance

Year Ended June 30, 2023

	<u>Second Period Report</u>	<u>Annual Report</u>
Elementary School ADA		
Probation referred, on probation or parole, expelled	<u>6.71</u>	<u>8.00</u>
Total elementary school ADA	<u>6.71</u>	<u>8.00</u>
High School ADA		
Juvenile halls, homes and camps	65.28	65.50
Probation referred, on probation or parole, expelled	<u>825.06</u>	<u>865.08</u>
Total high school ADA	<u>890.34</u>	<u>930.58</u>
Total ADA	<u>897.05</u>	<u>938.58</u>
Santa Cruz County Career Advancement Charter School		
Regular ADA, All Non-Classroom Based		
Ninth through twelfth	<u>137.98</u>	<u>141.06</u>

Santa Cruz County Superintendent of Schools  
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements  
Year Ended June 30, 2023

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There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2023.

Santa Cruz County Superintendent of Schools

Schedule of Financial Trends and Analysis

Year Ended June 30, 2023

	(Budget) 2024 <sup>1</sup>	2023	2022 <sup>1</sup>	2021 <sup>1</sup>
County School Service Fund <sup>3</sup>				
Revenues	\$ 61,707,038	\$ 61,079,687	\$ 54,094,876	\$ 52,673,801
Other sources and transfers in	-	479,031	-	-
<b>Total Revenues and Other Sources</b>	<b>61,707,038</b>	<b>61,558,718</b>	<b>54,094,876</b>	<b>52,673,801</b>
Expenditures	67,690,006	53,599,961	48,934,701	45,792,535
Other uses and transfers out	60,850	5,597,878	3,487,653	5,855,312
<b>Total Expenditures and Other Uses</b>	<b>67,750,856</b>	<b>59,197,839</b>	<b>52,422,354</b>	<b>51,647,847</b>
Increase/(Decrease) in Fund Balance	(6,043,818)	2,360,879	1,672,522	1,025,954
Ending Fund Balance	<u>\$ 33,516,708</u>	<u>\$ 39,560,526</u>	<u>\$ 37,199,647</u>	<u>\$ 35,527,125</u>
Available Reserves <sup>2</sup>	<u>\$ 3,104,802</u>	<u>\$ 3,104,802</u>	<u>\$ 2,566,782</u>	<u>\$ 2,647,664</u>
Available Reserves as a Percentage of Total Outgo	<u>5%</u>	<u>5%</u>	<u>5%</u>	<u>5%</u>
Long-Term Liabilities <sup>5</sup>	<u>Not Available</u>	<u>\$ 49,805,762</u>	<u>\$ 35,111,564</u>	<u>\$ 53,923,289</u>
Average Daily Attendance at Annual <sup>4</sup>	<u>939</u>	<u>939</u>	<u>870</u>	<u>1,005</u>

The County School Service Fund balance has increased by \$4,033,401 over the past two years. The fiscal year 2023-2024 budget projects a decrease of \$6,043,818 (15.28%). For a county office of education this size, the State recommends available reserves of at least three percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The County has incurred operating surpluses in each of the past three years but anticipates incurring an operating deficit during the 2023-2024 fiscal year. Total long-term liabilities have decreased by \$4,117,527 over the past two years, primarily due to changes in the County's net pension liability and County's other postemployment benefits obligation becoming a net plan asset.

Average daily attendance has decreased by 66 over the past two years. No change in ADA is anticipated during fiscal year 2023-2024.

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

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

<sup>3</sup> County School Service Fund amounts include activity related to the consolidation of the Adult Education Fund, the Deferred Maintenance Fund, and the Special Reserve Fund for Other than Capital Outlay as required by GASB Statement No. 54.

<sup>4</sup> Annual ADA excludes county operated Special Education programs and charter school ADA.

<sup>5</sup> The 2021 balance of long-term Liabilities was restated due to the implementation of GASB Statement No. 87, *Leases*.

Santa Cruz County Superintendent of Schools

Schedule of Charter Schools

Year Ended June 30, 2023

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Name of Charter School	Charter Number	Included in Audit Report
Pacific Collegiate School	0210	No
Santa Cruz County Career Advancement Charter School	1904	Yes



Santa Cruz County Superintendent of Schools  
Combining Balance Sheet – Non-Major Governmental Funds  
June 30, 2023

	Charter School Fund	Child Development Fund	Cafeteria Fund	County School Facilities Fund	Debt Service Fund	Total Non-Major Governmental Funds
<b>Assets</b>						
Deposits and investments	\$ 1,476,311	\$ 16,833	\$ 20,949	\$ 737,924	\$ -	\$ 2,252,017
Receivables	371,449	453,304	25,303	-	-	850,056
Due from other funds	25,055	-	-	-	2,254,057	2,279,112
<b>Total assets</b>	<b>\$ 1,872,815</b>	<b>\$ 470,137</b>	<b>\$ 46,252</b>	<b>\$ 737,924</b>	<b>\$ 2,254,057</b>	<b>\$ 5,381,185</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 131,208	\$ 29,236	\$ -	\$ -	-	\$ 160,444
Due to other funds	114,190	269,210	-	-	-	383,400
Unearned revenue	44,588	25,576	614	-	-	70,778
<b>Total liabilities</b>	<b>289,986</b>	<b>324,022</b>	<b>614</b>	<b>-</b>	<b>-</b>	<b>614,622</b>
<b>Fund Balances</b>						
Restricted	419,976	145,165	45,638	737,924	-	1,348,703
Committed	-	-	-	-	2,254,057	2,254,057
Assigned	1,162,853	950	-	-	-	1,163,803
<b>Total fund balances</b>	<b>1,582,829</b>	<b>146,115</b>	<b>45,638</b>	<b>737,924</b>	<b>2,254,057</b>	<b>4,766,563</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,872,815</b>	<b>\$ 470,137</b>	<b>\$ 46,252</b>	<b>\$ 737,924</b>	<b>\$ 2,254,057</b>	<b>\$ 5,381,185</b>

Santa Cruz County Superintendent of Schools

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds  
Year Ended June 30, 2023

	Charter School Fund	Child Development Fund	Cafeteria Fund	County School Facilities Fund	Debt Service Fund	Total Non-Major Governmental Funds
<b>Revenues</b>						
Local Control Funding Formula	\$ 1,641,102	\$ -	\$ -	\$ -	\$ -	\$ 1,641,102
Federal sources	227,897	601,057	72,398	-	-	901,352
Other State sources	548,816	737,649	80,090	960,726	-	2,327,281
Other local sources	308,704	247,784	1,341	169,434	-	727,263
Total revenues	<u>2,726,519</u>	<u>1,586,490</u>	<u>153,829</u>	<u>1,130,160</u>	<u>-</u>	<u>5,596,998</u>
<b>Expenditures</b>						
Current						
Instruction	1,165,681	-	-	-	-	1,165,681
Instruction-related activities						
Supervision of instruction	371,190	-	-	-	-	371,190
Instructional library, media, and technology	8,834	-	-	-	-	8,834
School site administration	350,652	-	-	-	-	350,652
Pupil services						
Food services	-	-	192,708	-	-	192,708
All other pupil services	22,554	-	-	-	-	22,554
Administration						
All other administration	28,250	118,309	-	-	-	146,559
Community services	-	1,422,272	-	-	-	1,422,272
Total expenditures	<u>1,947,161</u>	<u>1,540,581</u>	<u>192,708</u>	<u>-</u>	<u>-</u>	<u>3,680,450</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>779,358</u>	<u>45,909</u>	<u>(38,879)</u>	<u>1,130,160</u>	<u>-</u>	<u>1,916,548</u>
Other Financing Sources (Uses)						
Transfers in	-	-	25,000	-	2,254,057	2,279,057
Transfers out	-	-	-	(360,626)	-	(360,626)
Net Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>(360,626)</u>	<u>2,254,057</u>	<u>1,918,431</u>
Net Change in Fund Balances	<u>779,358</u>	<u>45,909</u>	<u>(13,879)</u>	<u>769,534</u>	<u>2,254,057</u>	<u>3,834,979</u>
Fund Balance - Beginning	<u>803,471</u>	<u>100,206</u>	<u>59,517</u>	<u>(31,610)</u>	<u>-</u>	<u>931,584</u>
Fund Balance - Ending	<u>\$ 1,582,829</u>	<u>\$ 146,115</u>	<u>\$ 45,638</u>	<u>\$ 737,924</u>	<u>\$ 2,254,057</u>	<u>\$ 4,766,563</u>

**Note 1 - Purpose of Schedules**

**Schedule of Expenditures of Federal Awards (SEFA)**

Basis of Presentation

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

Summary of Significant Policies

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

Indirect Cost Rate

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

SEFA Reconciliation

The total federal expenditures reported on the schedule differs from the total federal revenue recognized within the financial statements due to the County receiving revenues in the current year that were unspent.

	<u>Federal Financial Assistance Listing Number</u>	<u>Amount</u>
Description		
Total Federal Revenues reported on the financial statements		\$ 11,954,738
COVID-19, Public Health Workforce Supplemental Funding: Health and Safety Champions Program	93.354	(213,191)
COVID-19, American Rescue Plan - Child Care and Development Block Grant: Child Care Resource & Referral Project	93.575	<u>(2,387)</u>
Total Federal Financial Assistance		<u>\$ 11,739,160</u>

**Local Education Agency Organization Structure**

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

**Schedule of Average Daily Attendance (ADA)**

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

**Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

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

**Schedule of Financial Trends and Analysis**

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

**Schedule of Charter Schools**

This schedule lists all charter schools chartered by the Santa Cruz County Superintendent of Schools and displays information for each charter school on whether or not the charter school is included in the County's audit.

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

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



Independent Auditor's Reports  
June 30, 2023

# Santa Cruz County Superintendent of Schools



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

To the Governing Board  
Santa Cruz County Superintendent of Schools  
Santa Cruz, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Santa Cruz County Superintendent of Schools (the County), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements and have issued our report thereon dated February 7, 2024.

**Report on Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California  
February 7, 2024



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

To the Governing Board  
Santa Cruz County Superintendent of Schools  
Santa Cruz, California

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Santa Cruz County Superintendent of Schools’ (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 2023. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying Schedule of Findings and Questioned Costs.

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

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

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

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



### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control over Compliance**

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

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

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

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

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

A handwritten signature in cursive script that reads "Eide Sully LLP".

Fresno, California  
February 7, 2024



## Independent Auditor's Report on State Compliance

To the Governing Board  
Santa Cruz County Superintendent of Schools  
Santa Cruz, California

### Report on Compliance

#### *Opinion on State Compliance*

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

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

#### *Basis for Opinion*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

#### *Responsibilities of Management for Compliance*

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

**Auditor’s Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County’s compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County’s compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the County’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the County’s compliance with the state laws and regulations applicable to the following items:

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

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

The County does not offer kindergarten instruction; therefore, we did not perform procedures related to Kindergarten Continuance.

We did not perform Continuation Education procedures because the program is not offered by the County.

Instructional Time does not apply to the County; therefore, we did not perform procedures related to Instructional Time.

Ratio of Administrative Employees to Teachers does not apply to the County; therefore, we did not perform procedures related to Ratio of Administrative Employees to Teachers.

We did not perform procedures for Classroom Teachers Salaries as the County was not subject to the provisions of *Education Code* Section 41372 pursuant to the provisions of *Education Code* Section 41374.

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

We did not perform Middle or Early College High Schools procedures because the program is not offered by the County.

The County does not provide classes for grades K-3; therefore, we did not perform procedures related to K-3 Grade Span Adjustment.

The County is not a school district, therefore, transportation maintenance of effort was not applicable.

We did not perform Apprenticeship: Related and Supplemental Instruction procedures because the program is not offered by the County.

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

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

We did not perform California Clean Energy Jobs Act procedures because the related procedures were performed in a previous year.

We did not perform procedures for the After/Before School Education and Safety Program because the County did not offer the program.

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

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

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

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

We did not perform procedures for the Charter Schools Mode of Instruction nor Annual Instruction Minutes Classroom-Based because the County's charter school is entirely nonclassroom-based.

Additionally, we did not perform procedures for the Charter School Facility Grant Program because the County did not receive funding for this program.

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

### **Report on Internal Control over Compliance**

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



Fresno, California  
February 7, 2024



Schedule of Findings and Questioned Costs  
June 30, 2023

# Santa Cruz County Superintendent of Schools



**Financial Statements**

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

**Federal Awards**

Internal control over major program	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)	No

**Identification of major programs**

Name of Federal Program or Cluster	Federal Financial Assistance Listing Number
COVID-19, Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D
COVID-19, Elementary and Secondary School Emergency Relief Fund (ESSER III)	84.425U
COVID-19, Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425U
COVID-19, Elementary and Secondary School Emergency Relief Fund (ESSER III), Learning Loss	84.425U
COVID-19, American Rescue Plan - Homeless Children and Youth (ARP-HYC) Program	84.425W
COVID-19, American Rescue Plan - Homeless Children and Youth (ARP-HYC II) Program	84.425W
Special Education Cluster	84.027, 84.027A, 84.173, 84.173A
Dollar threshold used to distinguish between type A and type B programs	\$ 750,000
Auditee qualified as low-risk auditee?	Yes

**State Compliance**

Internal control over state compliance programs

Material weaknesses identified

No

Significant deficiencies identified not considered  
to be material weaknesses

None Reported

Type of auditor's report issued on compliance for programs

Unmodified

None reported.

None reported.

None reported.

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 7.4

**Board Meeting Date:** February 15, 2024       Action       Information

**TO:** Santa Cruz County Board of Education

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools  
Dr. Jennifer Izant Gonzales, Director, Alternative Education

**SUBJECT:** Local Control Accountability Plan (LCAP) Supplement for the Santa Cruz County Office of Education

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### BACKGROUND

Senate Bill 114 (2023) added a requirement for LEAs to present a report on the annual update to the Local Control and Accountability Plan (LCAP) and Budget Overview for Parents (BOP) on or before February 28 each at a regularly scheduled meeting of the governing board or body of the LEA.

### FUNDING IMPLICATIONS

Included herein.

### RECOMMENDATION

Receive the presentation.

# Monitoring Goals, Actions, and Resources for the 2023-24 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2023-24 LCAP template and instructions should be consulted when completing required documents.

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Santa Cruz County Office of Education	Dr. Jennifer Izant Gonzales Senior Director	jizant@santacruzcoe.org (831) 466-5739

## Goal 1

Goal Description
<b>Students will have access and support to an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.</b>

## Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Ensure student access and support to education by percentage of teachers appropriately placed and credentialed as measured annually through the SARC. (Priority 1).	100% of teacher are appropriately placed and credentialed measured annually through SARC. Last adopted SARC from Spring 2021.	100% of teachers are appropriately placed and credentialed measured annually through SARC. Last adopted SARC from Spring 2022.	100% of teachers are appropriately placed and credentialed measured annually through SARC. Last adopted SARC from Spring 2023.	Teachers are appropriately placed with credentials.	Maintain 100% appropriate placement of teachers and verify credentials annually.
Ensure student access and support to education by percentage of students having standards-aligned instructional materials as	All students have access to standards-aligned instructional materials as measured through SARC.	All students have access to standards-aligned instructional materials as measured through SARC.	All students have access to standards-aligned instructional materials as measured through SARC.	All students have access to standards-aligned instructional materials.	Maintain 100% of students have access to standards-aligned instructional materials as measured through SARC.



Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
measured through yearly SARC. (Priority 1).	Last adopted SARC from Spring 2021.	Last adopted SARC from Spring 2022.	Last adopted SARC from Spring 2023.		
Ensure student access to education by maintaining 100% school facilities as measured through SARC (Priority 1).	100% of school facilities are maintained and in good repair as measured through the SARC. Last adopted SARC from Spring 2021.	100% of school facilities are maintained and in good repair as measured through the SARC. Last adopted SARC from Spring 2022.	100% of school facilities are maintained and in good repair as measured through the SARC. Last adopted SARC from Spring 2023.	100% of school facilities are maintained and in good repair	Maintain 100% of facilities are in good repair as measured by SARC.
Self reflection questions 1 and 2 of the implementation of SBE Adopted Academic and Performance Standards including how programs and services will enable multilingual students to access the academic content standards and ELD Standards (Priority 2).	Question #1 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3  Question #2 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3	Question #1 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3  Question #2 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3	Question #1 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3  Question #2 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3	In progress	Question #1 ELA score=4 ELD=4 Math=4 NGSS=4 HSS=4  Question #2 ELA score=4 ELD=4 Math=4 NGSS=4 HSS=4
Local Indicator data and survey data (Priority 7).	Local Indicator data shows students have access to a broad course of study.	Students have access to a broad course of study as indicated by local indicators and 88.6% of families agree their students have access to standards-aligned courses of study.	Students have access to a broad course of study as indicated by local indicators and 88.1% of families agree their students have access to standards-aligned courses of study.	Students have access to a broad course of study as indicated by local indicators and 85.6% of families agree their students have access to standards-aligned courses of study, with 9% not having an opinion.	Continue to provide a broad course of study to all students as measured by our local indicators and have parents agree their student has access to standards-aligned courses at least 85% of the time.
College and Career Indicator (Priority 4 and 8).	According to the 2020 Dashboard College and Career Indicator for Santa Cruz County Community indicated that 25.1% of our students were considered prepared.	There was not a CCI for the 2021 Dashboard but there was a college and career report.	There was not a CCI for the 2022 Dashboard but there was a college and career report.	The 2023 included a CCI with a range, and our program was categorized as in the low range.	When the CCI returns we aim for 40% prepared.
English Learner reclassification rate (Priority 4).	2020-2021 baseline was zero due to the pandemic.	During the 2021-2022 school year we did not reclassify any students.	During the 2022-2023 school year we have reclassified 3 students!	So far this year we have reclassified 5 students!	15 students reclassified.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
		While we had four students attain a level 4 on the ELPAC, due to not meeting all criteria for reclassification we were unable to reclassify.			
Star Renaissance student growth percentile (Priority 4).	<p>Pandemic results from Star Renaissance testing conducted during 2020-2021.</p> <p>Student Median Growth Percentile: Reading All: 45% EL: 31% Special Education: 36% Low Income: 41%</p> <p>Math All: 39% EL: 33% Special Education: 38% Low Income: 38%</p>	<p>21-22</p> <p>Student Median Growth Percentile: Reading All: 42% EL: 37% Special Education: 35% Low Income: 36%</p> <p>Math All: 45% EL: 26% Special Education: 30% Low Income: 44%</p>	<p>22-23</p> <p>Student Median Growth Percentile: Reading All: 45% EL: 47% Special Education: 48% Low Income: 44%</p> <p>Math All: 50% EL: 48% Special Education: 44% Low Income: 51%</p>	Data Unavailable	<p>Reading All students growth percentile at 50% Reduce disparity between high needs students and all students with median growth percentile scores within 5% of all students.</p> <p>Math All students growth percentile at 50% Reduce disparity between high needs students and all students with median growth percentile scores within 5% of all students.</p>
ELPAC Data (Priority 4).	The 2018-2019 ELPAC data for Santa Cruz County Community showed 18.95% scored level 4. The test metrics changed and was not administered in 19-20. Baseline data should be considered the 20-21 data.	20-21 ELPAC Data: Level 4=6.41% Level 3=43.59% Level 2=37.18% Level 1=12.82%	21-22 ELPAC Data Level 4=5.19% Level 3=33.77% Level 2=44.16% Level 1=16.88%	22-23 ELPAC Data: Level 4=6.2% Level 3=33.2% Level 2=38.76% Level 1=21.71%	Increase overall score of 4 to 20% and use the data as part of the reclassification process.

**Actions & Measuring and Reporting Results**

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
1.1	<b>Instructional staff at Sequoia Schools</b> Ensure adequate staffing at the Sequoia Schools campus which has been designated to support students with high needs have	Yes	Partially Implemented	Fully staffed	\$868,840.58	\$385,587.37

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
	access and support to an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned and promotes individual growth during school and after graduation.					
1.2	<b>Instructional Assistants in classes to support students with high needs</b> Increase academic support for students with high needs to improve access and success to their individually tailored educational experience.	Yes	Partially Implemented	Instructional Assistants are placed across our sites.	\$570,124.90	\$250,342.07
1.3	<b>Technology Coordinator</b> Technology and data specialist ensuring students have access and support to their education through internet connected devices.	No	Partially Implemented	We continue to have our Tech coordinator	\$117,131.55	\$62,129.07
1.4	<b>Teacher on Special Assignment (TOSA)</b> Multilingual TOSA focusing on coordinating individually-tailored academic supports and coaching for teachers of our multilingual students. Designing and coordinating professional development for staff that focuses on English Learners. The position will work to ensure language acquisition programs are	Yes	Partially Implemented	Our Multilingual TOSA got a new job in Educational Services and still supports Alt Ed.	\$166,235.14	\$38,064.85

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
	implemented and evaluated to promote student success. These actions support our goal of promoting and sustaining an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.					
1.5	<b>Maintenance and Operations</b> Ensuring access to an educational experience that is safe and conducive to learning to support our goal of promoting and sustaining an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.	No	Partially Implemented	on track	\$231,067.26	\$115,500
1.6	<b>Special Education Coordination</b> Ensuring access for all students, including students with exceptional needs through case management, training, and coordination of services. This team works in conjunction with our classroom teachers and Student Services Director to ensure optimal services for our students. The Student Service Director attends local SELPA meetings and coordinates services with districts.	No	Partially Implemented	Fully staffed	\$61,120.48	\$27,651.68

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
1.7	<p><b>College and Career Coordination and Support</b> To meet our goal of supporting students with their individually tailored educational experience that supports their passions during and after graduation, we need a coordinator who specifically works to support our students with high needs with college access, job support, and transition support. Our most recent College and Career Indicator reveal the disparities between student groups attaining college and career readiness.</p>	Yes	Partially Implemented	Our College and Career Coordinator got a new job in the CALS department.	\$140,819.79	\$24,592.66
1.8	<p><b>Curriculum</b> Expanding our curriculum options with more resources for our multilingual program (ELD) and providing more inclusive and relevant curriculum is an action that supports sustaining an individually-tailored rigorous and engaging educational experience that are inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.</p>	No	Partially Implemented	On track	\$74,000.00	\$52,553.29
1.9	<p><b>Professional Development specifically focused on high needs learners</b> Ensuring access and support for students with high needs is crucial</p>	No	Partially Implemented	On track	\$0.00	\$0.0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
	to our goal. Professional learning opportunities to support our multilingual students related to the ELD standards, EL Roadmap, and curriculum and instruction. Professional development in partnership with our Foster Youth coordinating team, and professional learning in support of our socioeconomically disadvantaged students.					
1.10	<p><b>Professional Development for all students</b> Ensuring an individually tailored academic experience that is promoting and sustaining educational experiences that are inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation requires ongoing professional development. Robust professional development and collaboration focused on rigorous, inclusive, curriculum and instructional practices that are interdisciplinary and standards-aligned.</p> <ul style="list-style-type: none"> <li>• Ongoing curriculum and instruction professional development focused on the standards</li> <li>• Introducing and sharing more inclusive and relevant curriculum related to Ethnic Studies</li> <li>• Professional learning time to focus on individual and collective equity journey</li> </ul>	No	Partially Implemented	On track	\$0.00	\$0.0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
	<ul style="list-style-type: none"> <li>LGBTQ+ History and student support</li> <li>Data analysis</li> <li>Special Education services</li> <li>Arts integration</li> <li>Collaboration</li> <li>Career Technical Education Partnerships and work-based learning</li> </ul>					
1.11	<b>Instructional staff and administrators for Court and Community Schools (not including Sequoia teachers)</b> Maintaining staffing costs for certificated staff and administrators for our programs with all staff appropriately placed and credentialed to ensure we are meeting our goal of promoting and sustaining an individually-tailored rigorous and engaging educational experience that are inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.	No	Partially Implemented	On track	\$6,376,264.89	\$2,980,928.64

## Goal 2

### Goal Description

**The Santa Cruz COE will create and sustain safe, engaging, and inclusive learning environments that support the social and emotional needs and growth of our students.**

## Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Graduation Rate from the CA School Dashboard (Priority 5).	According to the 2020 CA Dashboard for the Santa Cruz County Community School, 84.3% of student graduated.	According to the 2021 CA Dashboard for the Santa Cruz County Community School, 90.3% of student graduated.	According to the 2022 CA Dashboard our one year graduation rate was 93.8% and our 4 year rate was 79.4%.	According to the 2023 Dashboard our one year graduation rate was 66.3% for our Community School.	Graduation rate of 85% or above.
CA Healthy Kids Data for school climate data (Priority 6).	Current baseline is 0% as results were not available.	Not applicable as the test administration during 21-22 school year did not happen. The survey should be administered in the 22-23 school year.	According to the 22-23 CA Healthy Kids Survey, 76% reported positive or are neutral about being happy to attend their school.	According to the 22-23 CA Healthy Kids Survey, 76% reported positive or are neutral about being happy to attend their school.	80% positive responses for school climate data.
Local student survey data regarding school climate (Priority 6).	87.6% of students feel safe at school with 10.6% not having an opinion about the question, Spring 2021.	88.7% of our students report feeling safe at school, with 9.5% having no opinion, Spring 2022.	91.7% of our students report feeling safe at school, with 7.9% having no opinion, Spring 2023.	Student 84.2%, of our students report feeling safe at school, with 13.7% neutral according to our 23-24 local survey	Increase to 90% or above.
Local student survey data regarding access to counseling (Priority 6).	78.6% of students agreed they have access to counseling with 18.3% not having an opinion about the question, Spring 2021.	82.8% of students report having access to counseling, Spring 2022.	78.5% of students report having access to counseling, with 16.2% not having an opinion, Spring 2023.	84% of students report having access to counseling with 12.8% neutral.	Increase to 85% or above.
Student attendance data (Priority 5).	Due to the pandemic attendance rates are challenging to compare and analyze. According to our CALPADS data from the 19-20 school year, 73.85% of our Court and Community School students attended school 95% of the time. Attendance rate unavailable.	Combined attendance rate for Court and Community School 91.96%.	Combined attendance rate for Court and Community School 91.95%.	In progress.	Maintain attendance rate above 90%.

## Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
2.1	<b>Counselors</b> Counselors who principally support the mental health needs and growth of students with high needs. The counselors provide	Yes	Partially Implemented	On track	\$479,767.16	\$252,167.57



Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
	individual and group counseling as well as coordinate and manage services of the students which helps us meet our goal of supporting the social and emotional needs and growth of our students.					
2.2	<b>Counseling contract</b> Encompass Youth Services counseling contract to provide counseling interns at our sites. The counselors provide individual and group counseling as well as coordinate and manage services of the students which helps us meet our goal of supporting the social and emotional needs and growth of our students.	No	Partially Implemented	On track	\$61,200.00	\$21780
2.3	<b>Supplemental food and clothing</b> Supplemental food and clothing principally directed to support our socioeconomically disadvantaged students which sustains a safe, engaging, and inclusive learning environments for students.	Yes	Partially Implemented	On track	\$68,500.00	\$39,869.00
2.4	<b>Professional development-Mental Health</b> Professional development focused on supporting the mental health needs of students in our programs to sustain safe, engaging, and inclusive learning environments that support the social and	No	Partially Implemented	On track	\$0.00	\$0.0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
	emotional needs and growth of our students. <ul style="list-style-type: none"> <li>• Trauma-informed practices</li> <li>• Restorative practices</li> <li>• Counseling access</li> <li>• Access to community supports</li> <li>• Case management</li> <li>• Instructional practices</li> <li>• Curriculum resources</li> <li>• Community building</li> </ul>					

### Goal 3

#### Goal Description

The Santa Cruz COE will partner with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students.

### Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Parent Engagement annual surveys and outreach as measured through surveys and local indicators (Priority 3).	95% of families feel the school staff is dedicated to their student's academic success, Spring 2021.	95% of families feel the school staff is dedicated to their student's academic success, Spring 2022.	94% of families feel the school staff is dedicated to their student's academic success, Spring 2023.	91.9% of families feel the school staff is dedicated to their student's academic success with 5.4% having no opinion, Fall 2023.	Maintain 95% of families feel the school staff is dedicated to their student's academic success.
Parent Engagement annual surveys and outreach as measured through surveys and local indicators (Priority 3 and 6).	95% of families report feeling comfortable approaching staff with concerns, Spring 2021.	97% of families report feeling comfortable approaching staff with concerns, Spring 2022.	96.4% of families report feeling comfortable approaching staff with concerns, Spring 2023.	90.4% of families report feeling comfortable approaching staff with concerns with 6.3% having no opinion, Fall 2023.	Maintain 95% of families report feeling comfortable approaching staff with concerns.
Parent Engagement annual surveys and outreach as measured	96% of families report they can reach staff if they need to, Spring 2021.	96% of families report they can reach staff if they need to, Spring 2022.	95.2% of families report they can reach staff if they need to, Spring 2023.	96.4% of families report they can reach staff if they need to, Fall 2023.	Maintain 96% of families report they can reach staff if they need to.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
through surveys and local indicators (Priority 3).					
Parent Engagement annual surveys and outreach as measured through surveys and local indicators (Priority 3).	75.1% of families indicate they have opportunities to participate in their student's education with 18.5% responding with no opinion and 6.4% disagreeing, Spring 2021.	71.3% of families indicate they have opportunities to participate in their student's education with 20.5% responding no opinion and 8.2% disagreeing.	73.9% of families indicate they have opportunities to participate in their student's education with 19% responding no opinion and 7.2% disagreeing.	73.8% of families indicate they have opportunities to participate in their student's education with 18% having no opinion.	Increase to 80%.

### Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
3.1	<b>Community, parent, and family engagement coordinators and specialists</b> Site leaders who coordinate family and community engagement specifically focusing on students with high needs and families. These leaders conduct outreach to families often marginalized ensuring their voices are heard, conduct intakes with families, coordinate meetings, and support students. This action supports our goal to partner with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students.	Yes	Partially Implemented	On track	\$608,427.81	\$268,763.38
3.2	<b>Community organizers</b> Coordinate services with outside agencies, including youth engagement services, artists, Career Technical Education, mental health, work-based learning, and conduct family intakes. This action supports our goal to partner with the community	No	Partially Implemented	On track	\$57,626.60	\$31,867.91

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
	to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students.					
3.3	<p><b>Student Leadership and Empowerment</b>            This action supports our goal to partner with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students. Coordinate with our Santa Cruz COE Student Leadership and Engagement team to promote student participation in countywide groups that empower and connect our youth.</p> <ul style="list-style-type: none"> <li>• Youth for Environmental Action</li> <li>• Countywide Black Student Union</li> <li>• Youth Arts Council</li> <li>• Civic Summit</li> <li>• LGBTQ+ student groups</li> </ul>	No	Partially Implemented	On track	\$0.00	\$0.0
3.4	<p><b>Bilingual stipends</b>            Translation services and communication with our stakeholders and multilingual students and community as performed by staff with bilingual stipends promotes and sustains partnerships with our students, families, and the community.</p>	Yes	Partially Implemented	On track	\$34,640.76	\$21,621.59

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
3.5	<b>Contracts with community organizations</b> Contracts with community organizations to support school engagement, youth empowerment, and wellness activities supporting students with high needs.	Yes	Partially Implemented	On track, funded by federal funds.	\$1.00	\$34,650.00
3.6	<b>Bus Passes</b> Purchase Metro Bus Passes to remove barriers to students attending school which ensures access to educational experiences and supports the engagement of students.	Yes	Planned	SC Metro now provides free bus passes to all students.	\$1,500.00	\$0

## Goal 4

### Goal Description

The Santa Cruz County Office of Education will coordinate the countywide plan for expelled youth and continue to support the educational needs of expelled youth.

## Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Countywide Plan for Expelled Youth (Priority 9).	Fully implement the countywide plan for expelled youth finalized Spring 2021.	Fully implement the countywide plan for expelled youth finalized Spring 2021.	Fully implement the countywide plan for expelled youth finalized Spring 2021.	Implementing.	Maintain full implementation of the countywide plan for expelled youth.

**Actions & Measuring and Reporting Results**

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
4.1	<p><b>Countywide Student Services Directors Meetings</b> Facilitated by our Student Services Department and held monthly with discussions focusing on best practices to mitigate the need for expulsions. These meetings are essential to our efforts of coordinating services countywide and continuously improving practices related to the mitigation of suspensions and expulsions and supporting the needs of expelled students.</p>	No	Partially Implemented	On track	\$0.00	\$0.0
4.2	<p><b>Intakes for expelled youth</b> The Alternative Education administrators ensure coordination, intakes, and quick transitions for expelled youth that will be served through our programs. These intake meetings are part of the countywide plan for expelled youth and are critical to meeting the needs of expelled students and ensuring appropriate placement.</p>	No	Partially Implemented	On track	\$0.00	\$0.0

## Goal 5

### Goal Description

The Santa Cruz County Office of Education will coordinate services for foster youth students and students experiencing homelessness in our Court and Community Schools and districts throughout our county.

### Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
MOU with districts (Priority 10).	Fully implement MOU with districts to support Foster Youth coordination and transportation.	Fully implement MOU with districts to support Foster Youth coordination and transportation.	Fully implement MOU with districts to support Foster Youth coordination and transportation.	Implementing	Maintain full implementation of MOU with districts to support Foster Youth coordination and transportation.

### Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
5.1	<b>Foster Youth Education Liaisons and Coordinator</b> Foster Youth Education Liaisons and Coordinator to provide case management, professional development, coordination of services, and specific supports to students. This action goes above and beyond ensuring coordination of services for Foster Youth students in our Court and Community Schools and districts throughout our county through excellent collaboration.	No	Partially Implemented	On track	\$262,437.24	\$143,309.00
5.2	<b>Professional Development and Tailored Support</b> Professional development and tailored support for our Court and Community School students and staff to support our foster youth and students in transition. Professional development	No	Partially Implemented	On track	\$0.00	\$0.0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
	opportunities include personalized support for best practices.					





## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 7.5

**Board Meeting Date:** February 15, 2024

Action

Information

**TO:** Santa Cruz County Board of Education

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools  
Denise Sanson, Executive Director, Student Programs

**SUBJECT:** Local Control Accountability Plan (LCAP) Supplement for the Santa Cruz County Career Advancement Charter

### BACKGROUND

Senate Bill 114 (2023) added a requirement for LEAs to present a report on the annual update to the Local Control and Accountability Plan (LCAP) and Budget Overview for Parents (BOP) on or before February 28 each at a regularly scheduled meeting of the governing board or body of the LEA.

### FUNDING IMPLICATIONS

Included herein.

### RECOMMENDATION

Receive the presentation.



## Monitoring Goals, Actions, and Resources for the 2023-24 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2023-24 LCAP template and instructions should be consulted when completing required documents.

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Career Advancement Charter, Santa Cruz County Office of Education	Denise Guerra-Sanson Executive Director	dsanson@santacruzcoe.org (831) 466-5680

### Goal 1

#### Goal Description

**Achievement: Students will complete high school (HSD or HSE) with increased Math and English proficiency, improved job skills literacy, and greater post-secondary opportunities, including entry or advancement in the workforce.**

**Areas of focus for this goal include disrupting inequities by:**

- **Improving scope of services to be responsive, equity-focused, culturally relevant, and student centered**
- **Implementation of culturally relevant pedagogy**
- **Increasing student achievement as measured by the Comprehensive Adult Student Assessment System (CASAS)**

- Ensuring all certificated teachers are appropriately assigned and fully credentialed
- Increasing instructional and administrative resources
- Acknowledging, addressing, and closing the opportunity gap for multilingual students
- Providing increased and meaningful opportunities for career exploration and preparation
- Increasing access to educational interventions

## Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Graduation rate	24.7%	43.2%	30.60%	36 graduates at semester, total % in progress	28%
Post Secondary Transition Rate	5.3%	26.80%	31%	in progress	25%
CASAS EFL (Educational Functioning Level) gains	55%	62%	52%	in progress, only pre-assessment data available currently	75%
% of students earning 45 credits or more per year	15.59%	18.45%	19.06%	57% (semester progress)	25%

## Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
1.1	<b>CASAS (Comprehensive Adult Student Assessment System) Management</b> Continue implementation of CASAS, develop and increase communication regarding the	No	Partially Implemented	Site teachers utilize CASAS as part of the onboarding assessment process, systems are in place to pre and post test all site students. An	\$8,862.95	\$2,830.

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
	importance of testing, evaluate student growth and incorporate into the program improvement process			effective system for CASAS testing in the locked facilities is in development.		
1.2	<b>Bilingual Instructional Support .5 FTE</b> Provide a bilingual instructional aide available for CAC students to expand educational interventions and support, including one to one tutoring	Yes	Partially Implemented	Current instructional aides have limited bilingual skills though they do provide direct student support.	\$42,500.00	\$22,233.88
1.3	<b>ESL Teacher .5 FTE</b> Provide English as a Second Language classes to continue Implementation of ESL Level 1 and add ESL Level 2	Yes	Partially Implemented	We currently have an ESL teacher at a .2 FTE. We will consider increasing this FTE for the 24/25 school year to serve more students countywide.	\$25,000.00	\$13,582.1
1.4	<b>Bilingual Senior Director; Programs Administrator 1.0 FTE</b> Employ a Bilingual administrator to oversee all programming, school improvement efforts, and curriculum development for adult learners	No	Fully Implemented	Bilingual Executive Director currently serving all adult programs at COE	\$20,768.26	\$15,765.62
1.5	<b>Hire Bilingual 1.0 FTE Teacher for CAC programs</b> Retain current staffing and increase teacher by 1.0 FTE program-wide	No	Fully Implemented	Action completed with the possibility of adding another 1.0 Bilingual teacher for the 24/25 school year as the	\$100,000.00	\$78,290.33

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
				program continues to grow.		
1.6	<b>Bilingual Community Organizer</b> Improve scope of service for students at all school sites, including implementation of career exploration learning, college counseling and registration, financial aid, job literacy growth assessments, outreach, registration, enrollment, data analysis, curriculum support, etc.	Yes	Fully Implemented	Bilingual Community Organizer continues to be an integral part of the CAC team.	\$125,000.00	\$66,593
1.7	<b>Instructional Materials</b> Purchase instructional materials for use in Corrections and ESL courses	Yes	Partially Implemented	The CAC continues to purchase instructional materials as needed.	\$3,500.00	\$32,257
1.8	<b>Learning Center facilities for adult students</b> Provide a space in North and South county for adult students to access instructional support, technological tools	No	Partially Implemented	The CAC continues to purchase instructional materials as needed.	\$5,000.00	\$3032.
1.9	<b>Professional Staff Learning</b> Engage staff in dialogue specifically about race and equity to promote an intentional approach to disrupting inequities for adult students	No	Partially Implemented	Professional staff learning will continue to be an ongoing commitment.	\$7,500.00	\$36,680

## Goal 2

### Goal Description

Students will be supported holistically to remove barriers, increase opportunities, and develop various skills to be prepared for transitioning to post-secondary opportunities, including entry or advancement in the workforce.

Areas of focus for this goal include disrupting inequities by:

- Increasing access to postsecondary opportunities, including entry or advancement in the workforce
- Increasing student access to employment skills through Career and Technical Education courses
- Providing opportunities for hands-on learning as students progress through CTE skill growth units
- Ensuring that all CTE teachers are appropriately assigned and credentialed

### Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
CTE course attendance	13.6%	2.5%	2.1%	in progress	50%
CTE Certificate Attainment	0% TBD in 21-22	0%	1%	in progress	60%
All CTE teachers appropriately assigned and credentialed	100%	100%	100%	100%	100%
Successful postsecondary opportunity placement	3%	13.83%	16.6%	in progress	25%
Career and Transition Services (CASAS)	27%	33%	32.8%	in progress	70%

### Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
2.1	CTE Instruction 0.7 FTE Teacher salaries to offer CTE courses that are provided to assist students in identifying career	No	Partially Implemented	Currently funding .5 CTE Culinary instructor. CTE instruction is evolving into a	\$58,679.15	\$25,735.17

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
	interests, increase career exploration opportunities, resume building			collaborative partnership with Cabrillo College, CALS, and the Workforce Development Board.		
2.2	<b>Mental Health Counseling</b> Work with Encompass Community Services to provide mental health counseling and support	No	Partially Implemented	Mental health supported is provided through the COE. Providing additional services in the 24/25 school year is a possibility.	\$10,000.00	\$12810.
2.3	<b>Hire Project Specialists: focus on transition support</b> In response to the challenges brought forth by the COVID-19 pandemic, there is a need for direct support program-wide for our adult re-entry students in the following areas: connecting to community resources, including employment, medical services, mental health services, financial assistance, housing, childcare, and other barriers that our adult re-entry students face	Yes	Partially Implemented	Currently 1 Bilingual Project Specialist for CAC. Consider to modify one position to include coordination responsibilities and/or hire an additional PS for the 24/25 school year	\$180,000.00	\$39,210.
2.4	<b>Increase CTE programming for Adult Students</b> Work directly with the Workforce Development Board and the County Office of Education to expand course offerings to adult students, with a particular emphasis on Medical and Dental Assisting as well as Construction Skills Certification	No	Partially Implemented	Ongoing effort for close collaboration with partner agencies.	\$20,768.26	\$15,765.62

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
2.5	<b>Provide childcare services</b> Provide afternoon and evening childcare services at the Sequoia Schools campus so that students are able to participate in educational, prosocial, and counseling opportunities	No	Partially Implemented	The ECC is available for CAC families in the afternoon and evening on specified days.	\$34,010.65	\$29,852.
2.6	<b>Provide healthy food options</b> Students will access warm meals on a daily basis at the CAC while at the Sequoia Schools campus	Yes	Partially Implemented	Students continue to have access to food on campus.	\$7,500.00	\$2143.

### Goal 3

#### Goal Description

The CAC will increase access and capacity to serve students through community engagement and outreach with a focus on partnerships, sustainability, and centering student voice.

Areas of focus for this goal include disrupting inequities by:

- Maintaining services across the county, including Corrections, Probation Services Center, Veteran's Hall Santa Cruz and Watsonville
- Expanding services to students at the Encinal Street, North County location
- Continued development of the intake process to document student need and streamline referrals for services
- Work closely with other County Office of Education departments, specifically Alternative Education, to offer HSD/HSE services to interested students
- Work with community partners for student outreach
- Offer authentic opportunities for student input and decision making



## Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Average student enrollment	132	271	320	179	200
Average daily attendance	115	131	137	165 (estimate)	175
Persistence Data	37%	58.67%	58.12%	N/A	60%
Student Survey Data Program Satisfaction: % of students who strongly agree that staff is dedicated to student academic success	84.6%	99%	100%	N/A	94%

## Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
3.1	<b>Expand CAC Services</b> HSD and HSE services will be provided at Corrections, Probation Service Center, Veteran's Hall Santa Cruz, Veteran's Hall Watsonville as well as a continued commitment to be responsive to other interested community partners	Yes	Partially Implemented	The CAC continues to expand and needs additional facility space to serve more students.	\$70,843.42	\$120,120.07
3.2	<b>Student Intake Process</b> Bilingual staff to complete student intakes in person, via Zoom, and over the phone to welcome new students, identify needs, make appropriate community referrals, and assign to the appropriate teacher	No	Partially Implemented	This process continues to be a critical part of the CAC enrollment process.	\$15,000.00	\$8324.

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
3.3	<b>Community Referral System</b> Utilize Community Pro to make appropriate referrals to postsecondary opportunities	No	Partially Implemented	This is an ongoing consortium effort.	\$8,862.95	\$4901.24
3.4	<b>Partnership in the adult education consortium of Santa Cruz (Greater Opportunities for Adult Learning)</b> Work closely with adult education community partners on the CAEP and WIOA II grants, strategize with new and long-time partners to create new programming and program pathways, connections, referrals, data and general collaboration	No	Partially Implemented	We continue to partner with the GOAL consortium to improve and develop services for adult learners.	\$20,768.26	\$15,765.62
3.5	<b>Student Outreach</b> Promote CAC program across the county to encourage more adult students to complete HSD or HSE	No	Partially Implemented	We have made significant improvements with student outreach.	\$12,997.53	\$8,324.
3.6	<b>Identify Eligible WIOA training</b> Work with the Workforce Development Board to identify and promote eligible training provider list and federal funding for scholarships	Yes	Partially Implemented	Ongoing work with the community to identify training opportunities.	\$8,862.95	\$4901.24

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures
3.7	<b>Career Development Focus</b> Professional development for staff around career development, offer quarterly job fair and postsecondary opportunities	No	Partially Implemented	Professional development is an ongoing area of focus.	\$10,000.00	\$14,979.

## Goal 4

### Goal Description

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## Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24

## Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures

# Goal 5

Goal Description

## Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24

## Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Total Funds Budgeted	Mid-Year Expenditures



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 8.1

**Board Meeting Date:** February 15, 2024     **Action**     **Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools  
Denise Sanson, Executive Director, Career and Adult Learning Services  
Scott Keller, Coordinator, Career & Adult Learning Services

**SUBJECT:** Approve Cabrillo College District & Santa Cruz County Office Of Education  
A Dual Enrollment Partnership Agreement

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### BACKGROUND

This is an agreement with Cabrillo College district to collaborate with the County Office of Education beginning in the Spring 2024 semester to Summer 2027. The Board is asked to sign the agreement.

### FUNDING IMPLICATIONS

Included herein.

### RECOMMENDATION

Approve the agreement

COLLEGE AND CAREER ACCESS PATHWAYS PARTNERSHIP AGREEMENT BETWEEN Cabrillo Community College District (“COMMUNITY COLLEGE DISTRICT”) AND Santa Cruz County Office of Education (SANTA CRUZ COUNTY OFFICE OF EDUCATION), This agreement to the College and Career Access Pathways Partnership approved by the COMMUNITY COLLEGE DISTRICT’s Board of Trustees on February 15, 2024 (“CCAP Agreement”), is entered into by and between COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE DISTRICT effective as of January 29.2024 NOW, THEREFORE, it is understood and agreed by the Parties hereto that:

1. Except as set forth herein, all other sections, subsections, and provisions of the CCAP Agreement shall remain valid and enforceable.
2. The individuals executing this CCAP Agreement on behalf of the Parties represent and warrant that they are authorized to do so.

IN WITNESS WHEREOF, this CCAP Agreement has been executed by the Parties hereto as of the Effective Date.

SANTA CRUZ COUNTY OFFICE OF EDUCATION	CABRILLO COMMUNITY COLLEGE DISTRICT
BY: _____	BY: _____
Signature of Authorized Representative Print	Signature of Authorized Representative Print
Name _____	Name _____
Print Title	Print Title _____
Date _____	Date _____
Governing Board’s Approval/Ratification Date _____	Board of Trustee’s Approval/Ratification Date _____

<u>CCD Initiating Department</u>	_____
<u>CCD Contact Name</u>	_____
<u>CCD Contact Extension</u>	_____

**COLLEGE DISTRICT AND CAREER ACCESS PATHWAYS**

**CABRILLO COLLEGE DISTRICT & SANTA CRUZ COUNTY  
OFFICE OF EDUCATION**

**A DUAL ENROLLMENT PARTNERSHIP AGREEMENT**

**January 2024 - June 2027**

WHEREAS the COLLEGE DISTRICT and the COUNTY OFFICE agree to record COLLEGE DISTRICT and COUNTY OFFICE specific components of the CCAP Agreement for purposes of addressing mandated reporting requirements to include, but not limited to, the total number of high school students to be served and the total number of full-time equivalent students projected to be claimed by the community college district for those students; the scope, nature, time, location, and listing of community college courses to be offered; and criteria to assess the ability of pupils to benefit from those courses; and Sec. 2 (c)(1)

WHEREAS the CCAP Agreement shall also be used to record protocols for information sharing in compliance with all applicable state and federal privacy laws, joint facilities use, and parental consent for high school pupils to enroll in community college courses; and Sec. 2 (c)(1)

WHEREAS participation in the CCAP Agreement is consistent with the core mission of the community colleges pursuant to Section 66010.4, and that pupils participating in a CCAP Agreement will not lead to enrollment displacement of otherwise eligible adults in the community college; Sec. 2 (k)(3)

NOW THEREFORE the COLLEGE DISTRICT and COUNTY OFFICE agree as follows:

**1. CCAP AGREEMENT**

- 1.1 COLLEGE DISTRICT and COUNTY OFFICE shall ensure public meetings are held in the review and approval of this CCAP Agreement. Sec. 2 (b)
- 1.2 COLLEGE DISTRICT shall file this CCAP Agreement with the office of the Chancellor of the California community colleges. Sec. 2 (c)(2)
- 1.3 COLLEGE DISTRICT and COUNTY OFFICE shall review and establish new or amended CCAP Agreements annually and follow the protocols set forth in 2.1 and 2.2 of this section.
- 1.4 COLLEGE DISTRICT and COUNTY OFFICE point of contact: Sec. 2 (c)(2)

Any and all notices required to be given hereunder shall be deemed given when personally delivered or deposited in the U.S. Mail, postage to be prepaid, to the following addresses:

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LOCATION	NAME AND TITLE	TELEPHONE	EMAIL
College: Cabrillo College 6500 Soquel Avenue Aptos CA 95003	Eduardo Cervantes,Ed.D. Dean of Education Centers, Distance Education and Dual Enrollment	831.786.8429	<a href="mailto:edcervan@cabrillo.edu">edcervan@cabrillo.edu</a>
Santa Cruz County Office of Education 400 Encinal St, Santa Cruz, CA 95060	Dr. Faris Sabbah County Superintendent of Schools	831.466.5706  831.466.5900	<a href="mailto:fsabbah@santacruzcoe.org">fsabbah@santacruzcoe.org</a>

## 2. STUDENT SELECTION

- 2.1 Minimum School Day - The COUNTY DISTRICT shall certify that it shall teach COUNTY DISTRICT students participating as part of a CCAP Agreement no less than the number of instructional minutes required to complete a minimum school day pursuant to Education Code §§ 46141 and 46142. In all circumstances, the COLLEGE DISTRICT shall claim allowable FTES for the enrollment of high school students in a CCAP Agreement community college course.
- 2.2 COUNTY DISTRICT shall select students consistent with the intent of AB 30 to include: high school students "who may not already be college bound or who are underrepresented in higher education with the goal of developing seamless pathways from high school to community college for career technical education or preparation for transfer improving high school graduation rates, and assisting high school pupils to achieve college and career readiness" Sec. 2 (a) and "underachieving students, those from groups underrepresented in postsecondary education, those who are seeking advanced studies while in high school, and those seeking a career technical education credential or certificate." Sec. 1 (d)
- 2.3 COLLEGE DISTRICT and COUNTY DISTRICT shall certify that participating students will have a signed parental consent form on file with the COLLEGE DISTRICT. Preamble and Sec. 2 (c)(l)
- 2.4 COLLEGE DISTRICT and COUNTY DISTRICT shall certify that participating students may enroll in up to a maximum of 15 unit load per term, the units may not constitute more than four courses per term, the units are part of an academic (educational) program identified as part of this CCAP Agreement and the units are part of an academic (educational) program designed to award students both a high school diploma and an associate degree or a certificate or credential. Sec. 2 (p)(1-3)



**3. CCAP AGREEMENT EDUCATIONAL PROGRAM(S) AND COURSE(S)**

3.1 COLLEGE DISTRICT is responsible for all educational program(s) and course(s) and offered as part of this CCAP Agreement whether the educational program(s) and course(s) are offered at the COUNTY DISTRICT or the COLLEGE DISTRICT.

3.2 COLLEGE DISTRICT has identified the following pathway(s), course offerings per program year, estimated students served, and projected FTES. The employer of record for all courses under this CCAP Agreement is the COLLEGE DISTRICT, and the location of the courses is the DISTRICT. The grid below is intended to project the courses offered, subject to change based on the needs of the student cohorts within the pathway.

PROGRAM YEAR: SPRING 2024 - SUMMER 2027 COLLEGE DISTRICT: Cabrillo College

SCHOOL DISTRICT: Santa Cruz County Office of Education

EDUCATIONAL PROGRAM: General Education

College District: Cabrillo College School District: Santa Cruz County Office of Education

<b>COURSE NAME</b>	<b>COURSE NUMBER(UNITS)</b>	<b>TERM</b>	<b>DAYS/HOURS</b>	<b>LOCATION</b>
Plan for Success	CG-51 -1 Unit	Fall2024	TBD	Online
Public Speaking	COMM-1 - 3 Units	Spring 2025	TBD	
Personal Health	HS-10 - 3 Units	Spring 2024	TBD	Online
Finance -Money Management	FIN-4 - 4 Units	Spring 2024	TBD	Online
Intro to Latino/a Studies	ETHN-8- 3 Units	Fall 2024	TBD	Online
Medical Terminology	MA-70- 3 Units	Summer 2024	TBD	County Office of Education
Computer Security	CIS 75- 3 Units	Spring 2024	TBD	County Office of Education
Introduction to Networks	CIS 81 - 4 Units	Spring 2024	TBD	County Office of Education
Prep for Employment	DMCP 402	Spring 2024	2:00-3:40 Mon	Diamond Tech
Professional Career Search	DMCP 403	Spring 2024	4:00-5:40 Mon/Wed	Diamond Tech
Prep for Employment	DMCP 402	Spring 2024	4:00-5:40 Tues/Thurs	Santa Cruz High School
Professional Career Search	DMCP 403	Spring 2024	4:00-5:40 Tues/Thurs	Santa Cruz High School
Prep for Employment	DMCP 402	Spring 2024	1:50-3:30 Tues/Thurs	Soquel High School
Professional Career Search	DMCP 403	Spring 2024	1:50-3:30 Tues/Thurs	Soquel High School

Prep for Employment	DMCP 402	Spring 2024	10-12:20 Tues/Thurs	San Lorenzo Valley
Professional Career Search	DMCP 403	Spring 2024	10-12:20 Tues/Thurs or Mon	San Lorenzo Valley
Prep for Employment	DMCP 402	Spring 2024	5-8 pm Wednesday	Santa Cruz High School
Professional Career Search	DMCP 403	Spring 2024	5-8 pm Wednesday	Santa Cruz High School
Prep for Employment	DMCP 402	Spring 2024	5-8 pm Thursday	Watsonville Fire Station
Professional Career Search	DMCP 403	Spring 2024	5-8 pm Thursday	Watsonville Fire Station
Prep for Employment	DMCP 402	Spring 2024	3:30-7:30 pm Monday	Mission Hill
Professional Career Search	DMCP 403	Spring 2024	3:30-7:30 pm Monday	Mission Hill
Prep for Employment	DMCP 402	Spring 2024	3:30- 7:30 pm Thursday	Mission Hill
Professional Career Search	DMCP 403	Spring 2024	3:30- 7:30 pm Thursday	Mission Hill
Prep for Employment	DMCP 402	Spring 2024	4:00-8:00 pm Wednesday	Cabrillo
Professional Career Search	DMCP 403	Spring 2024	4:00-8:00 pm Wednesday	Cabrillo
Prep for Employment	DMCP 402	Spring 2024	4:00- 8:00 pm Thursday	Cabrillo
Professional Career Search	DMCP 403	Spring 2024	4:00- 8:00 pm Thursday	Cabrillo
TOTAL Projected Students Served		Total FTES	36.9142857	

**Required:** Describe the criteria used to assess the ability of pupils to benefit from the course(s) offered (*Sec. 2 (c)(l)*):

**CG-51 Plan for Success.** This course introduces the tools necessary to increase academic and life success, including college expectations, resources, facilities, requirements, and educational planning.

**COMM-1 Public Speaking.** This course emphasizes managing speech anxiety, organizing and outlining ideas, informing an audience, presenting arguments, and learning persuasive strategies.

**HS-10 Personal Health.** This course focuses on exploring major health issues and behavior in the various dimensions of health. Emphasis is placed on individual responsibility for personal health and promoting informed, positive health behaviors. Topics include nutrition, exercise, weight control, mental health, stress management, violence, substance abuse, reproductive health, disease prevention, aging, healthcare, environmental hazards, and safety.

**FIN-4 Money Management.** This course teaches the financial planning process of money management, including budgeting, credit and debt analysis, investment options, acquiring real estate, and retirement planning.

**ETHN-8 Introduction to Latino/a Studies.** This course examines the contemporary experiences of Latino/as in local, regional, national, and transnational contexts. Utilizes theory to assess the comparative histories, cultures, and intellectual traditions of groups with Latin American and Caribbean origins. surveys the racialization, lived experiences, and social struggles of a wide range of Latino/a groups including, but not limited to, those with Mexican, Central American, South America, Puerto Rican, and Cuban ethnic heritage. Emphasizes the role of resistance and agency in advancing the goals of self-determination, decolonization, and equity.

**MA-70 Medical Terminology.** This course teaches allied health students the fundamentals of medical word building, with emphasis on prefixes, word roots, suffixes, combination forms, abbreviations, and lay terms.

**CIS-75 Computer Security.** This course Introduces fundamental principles and topics of Information Technology Security and Risk Management at the organizational level. Addresses hardware, software, processes, communications, applications, and policies and procedures with respect to organizational Cybersecurity and Risk Management. Helps prepare for the CompTIA Security+ certification exams.

**CIS 81 Introduction to Networks.** This course introduces the architecture, functions, protocols, and components that connect users, devices, applications, and data through the internet and across modern computer networks. Includes IP addressing, Ethernet operations, principles of TCP and UDP, and application protocols such as DHCP and DNS, to build simple local area networks (LANs) that integrate IP addressing schemes, foundational network security, and basic configurations for routers and switches. One of three courses that prepare students for the CCNA exam.

**DMCP -402 Prep for Employment.** This course Introduces fundamental knowledge, strategies, and resources to create a professional portfolio. Students apply techniques to compose a resume using the skills learned in the Informational Technology class. It may be offered in a distance-learning format or through an articulated course pathway.

**DMCP- 403 Professional Career Search.** This course introduces fundamental knowledge and strategies and resources to seek, apply, and interview for professional work experience. Students identify and utilize various job search and professional networking platforms and prepare to apply and interview for jobs and internships. It may be offered in a distance-learning format or through an articulated course pathway.

4. **BOOKS AND INSTRUCTIONAL MATERIALS**

4.1 The total cost of books and instructional materials for school district students participating as part of this CCAP agreement is the responsibility of the COUNTY DISTRICT. See Section 5.2 of this agreement.

MA-70- Medical Terminology	Textbook, 6th edition by Barbara A Gyls and Regina M Masters ISBN 978-0-8036-6972-7	Medical Terminology Simplified A Programmed Learning Approach by body Systems 6th Edition

**5. FACILITIES USE**

5.1 COLLEGE DISTRICT and COUNTY DISTRICT shall adhere to the terms outlined in Section 17, Facilities, of this CCAP Agreement.

<b>SCHOOL</b>	<b>BUILDING</b>	<b>CLASSROOM</b>	<b>DAYS</b>	<b>HOURS</b>
Diamond Tech (ICT)	Main Building	Room 9	Monday/Wednesday	4:00- 5:4 5pm
Soquel High School (ICT)	Main Building	Room 202	Tuesday/Thursday	1:50 - 3:40 pm
Santa Cruz High School (Fire Tech)	CTE Building	Room 40	Wednesday	6:00- 7:30 pm
Mission Hill Culinary Arts	Cafeteria	Cafeteria	Monday/ Thursday	3:30-7:30 pm
Cabrillo College Culinary Arts Baking and Pastry	Cafeteria	908	Wednesday/ Thursday	4:00- 8:00
San Lorenzo Valley ICT	Cabrillo	CTE building	Tuesday/Thursday	10:13 -12:11 pm
Watsonville- Fire Tech	Fire Station 2 (Airport Drive)	The Conference Room	Thursday	6:00- 7:30 pm



**SANTA CRUZ COUNTY BOARD OF EDUCATION**

**AGENDA ITEM 8.2**

**Board Meeting Date:** February 15, 2024

**Action**

**Information**

**TO:** County Board of Education  
**FROM:** Sandra Nichols, Chair, Community Outreach and Legislation Committee  
**SUBJECT:** Approval of Resolution #24-05 Recognizing March as Disability Awareness Month

**BACKGROUND**

The education of Santa Cruz County’s students is fundamental to the economic, social, and intellectual capacity of our community and our society. Students with disabilities share with all students the desire to achieve personal success through education, meaningful work, and family and community ties. In February 1987, President Ronald Reagan officially declared March as National Disabilities Awareness Month. The Board will consider adopting Resolution #24-05 Recognizing March as Disability Awareness Month.

**FUNDING IMPLICATIONS**

None.

**RECOMMENDATION**

Approve Resolution.



Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 • [www.santacruzcoe.org](http://www.santacruzcoe.org)  
**Mr. Ed Acosta • Ms. Alyssa Alto • Mr. Edward Estrada • Ms. Sandra Nichols**  
**Ms. Sue Roth • Mr. Abel Sanchez • Mr. Bruce Van Allen**

**Student Trustee: Mr. Oscar Alvarez-Delgado**

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**RESOLUTION #24-05**  
**RECOGNIZING MARCH AS DISABILITY AWARENESS MONTH**

**WHEREAS**, The education of Santa Cruz County’s students is fundamental to the economic, social, and intellectual capacity of our community and our society; and

**WHEREAS**, Students with disabilities share with all students the desire to achieve personal success through education, meaningful work, and family and community ties; and

**WHEREAS**, Students with disabilities deserve equal opportunities and access to participate in and contribute to their schools alongside their peers; and

**WHEREAS**, The Santa Cruz County Board of Education is committed to recognizing that every student, regardless of perceived ability, has valuable strengths, infinite capacity to learn and make decisions, and the capability to make important contributions to their school communities if afforded the opportunities to do so; and

**WHEREAS**, The Santa Cruz County Board of Education is committed to supporting and promoting inclusion and self-determination for students with disabilities; and

**WHEREAS**, School-based activities during March will bring awareness and reinforce the values and talent of students with disabilities;

**NOW, THEREFORE BE IT RESOLVED**, that the Santa Cruz County Board of Education recognizes the month of March as “Disability Awareness Month” throughout Santa Cruz County, to celebrate the aspirations and accomplishments of students with disabilities and to encourage the full inclusion of each student as part of the educational success of all students.

Resolution #24-05 Recognizing March as Disability Awareness Month  
Santa Cruz County Board of Education  
February 15, 2024

**PASSED AND ADOPTED** by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 15th day of February 2024, by the following vote:

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

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Sue Roth, Board President  
Santa Cruz County Board of Education

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Dr. Faris M. Sabbah, Secretary  
Santa Cruz County Superintendent of Schools





**SANTA CRUZ COUNTY BOARD OF EDUCATION**

**AGENDA ITEM 8.3**

**Board Meeting Date:** February 15, 2024

**Action**

**Information**

**TO:** County Board of Education  
**FROM:** Sandra Nichols, Chair, Community Outreach and Legislation Committee  
**SUBJECT:** Approval of Resolution #24-06 Recognizing March as Women’s History Month

**BACKGROUND**

Women of every race, class, and ethnic background have made significant and historic contributions to the growth and strength of our society in countless ways. The Santa Cruz County Board of Education and the County Superintendent of Schools honor the contributions that women have made throughout history and commit to support efforts to improve opportunities for girls and women. The Board asked to approve this resolution.

**FUNDING IMPLICATIONS**

None.

**RECOMMENDATION**

Approve Resolution.



**RESOLUTION #24-06**  
**RECOGNIZING MARCH AS WOMEN’S HISTORY MONTH**

**WHEREAS**, the advocacy efforts of the National Women’s History Project led to an annual observance of Women’s History Month, which highlights the contributions of women to events in history and contemporary society and is celebrated during March in the United States; and

**WHEREAS**, women of every race, class, and ethnic background have made significant and historic contributions to the growth and strength of our society in countless ways; and

**WHEREAS**, the leadership of women in elected office, including the current Vice President of the United States, Kamala Harris, and the contributions of our own County Board of Education trustees exemplify the community and civic engagement of girls and women in our county; and

**WHEREAS**, women have been leaders, not only in securing their own rights of suffrage and equal opportunity but also in the abolitionist movement, the emancipation movement, the industrial labor movement, and the civil rights movement, which create a more fair and just society for all; and

**WHEREAS**, the Native-American woman named Sacajawea, at the age of 16, carrying her infant son, helped the Lewis and Clark Expedition on their Voyage of Discovery in the early 1800s, with her extensive familiarity with the Native-American tribes and the geography in the Rocky Mountains; and

**WHEREAS**, Elizabeth Cady Stanton and Susan B. Anthony founded the National Woman Suffrage Association in 1869, with activists and reformers working for many years to win the women’s right to vote until the 19th Amendment to the Constitution was ratified in 1920; and

**WHEREAS**, Ruby Bridges, who at 6 years of age became the first African-American student to integrate an elementary school in the South; and

**WHEREAS**, Rosa Parks was an American activist who was a leader in the Montgomery bus boycott and has been recognized by the United States Congress as “the first lady of civil rights”; and

**WHEREAS**, Dolores Huerta was an American labor leader and civil rights activist who worked with Cesar Chavez as co-founder of the National Farmworkers Association; and

**WHEREAS**, Greta Thunberg and Rachel Carson are recognized champions of the dangers of climate change and leaders in the environmental movement; and

**WHEREAS**, Sandra Day O'Connor was the first woman associate justice of the Supreme Court of the United States, on which she served from 1981 to 2006, paving the way for other women justices, such as Ruth Bader Ginsburg, Sonia Sotomayor, Elena Kagan, Amy Coney Barrett, and Ketanji Brown Jackson; and

**WHEREAS**, Lilly Ledbetter fought to close the gap between women's and men's wages, and the Lilly Ledbetter Fair Pay Act was signed into law by President Obama in 2009; and

**WHEREAS**, equal pay is a matter of justice, fairness, and dignity — about living up to our values and who we are as a nation – and, in 2020, the average woman working full-time, year-round, for wages or a salary earned 83 cents for every dollar paid to their average male counterpart; and

**WHEREAS**, the disparities are even greater for Black, Native American, Latina, and certain subpopulations of Asian women when compared to white men, with disabled women continuing to experience significant disparities and make 80 cents for every dollar compared to men with disabilities; and

**WHEREAS**, the pay gap reflects outright discrimination as well as barriers that women face in accessing good-paying jobs and meeting caregiving responsibilities — including a lack of affordable child care, paid family and medical leave, and fair and predictable scheduling — which often prevent women from joining and staying in the workforce; and

**WHEREAS**, despite these contributions, the role of women in history has been consistently overlooked and undervalued, in the literature, teaching, labor, business, and in the study of history; and

**WHEREAS**, if we are going to continue our record-breaking recovery and build a truly strong and competitive economy for the future, we have to address the barriers that have long held women back from full participation and fair treatment in the workforce; and

**WHEREAS**, the Santa Cruz County Office of Education has encouraged pathways for girls to pursue Science, Technology, Engineering, Arts, and Mathematics (STEAM) careers and works to address the under-representation of women in non-traditional careers by supporting teachers through professional development, raising awareness and expanding opportunities for girls; and

**WHEREAS**, additional education is needed to increase the knowledge of all citizens relating to the contributions of women, opportunities for girls and women to develop their leadership skills, and assist female educators in advancing in their careers;

**THEREFORE BE IT RESOLVED**, that the Santa Cruz County Board of Education and the County Superintendent of Schools honor the contributions that women have made throughout history and commit to supporting efforts to improve opportunities for girls and women.

**PASSED AND ADOPTED** by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 15th day of February 2024, by the following vote:

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

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Sue Roth, Board President  
Santa Cruz County Board of Education

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Dr. Faris M. Sabbah, Secretary

Resolution #24-06 Recognizing March As Women's History Month  
Santa Cruz County Board of Education  
February 15, 2024  
Page 4

Santa Cruz County Superintendent of Schools



**SANTA CRUZ COUNTY BOARD OF EDUCATION**

**AGENDA ITEM 8.4**

**Board Meeting Date:** February 15, 2024

**Action**

**Information**

**TO:** County Board of Education  
**FROM:** Sandra Nichols, Chair, Community Outreach and Legislation Committee  
**SUBJECT:** Approval of Resolution #24-07 in Support Of Watsonville Community Hospital Bond Measure N

**BACKGROUND**

Support of Measure N by the Santa Cruz County Board of Education underscores a commitment to the health and well-being of the Pajaro Valley and its surrounding communities. Recognizing the pivotal role of accessible, affordable, and high-quality healthcare in fostering community vitality, the resolution emphasizes the importance of enhancing Watsonville Community Hospital (WCH) to meet the evolving needs of the region. The is asked to approve this resolution.

**FUNDING IMPLICATIONS**

None.

**RECOMMENDATION**

Approve Resolution.



Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 • [www.santacruzcoe.org](http://www.santacruzcoe.org)  
**Mr. Ed Acosta • Ms. Alyssa Alto • Mr. Edward Estrada • Ms. Sandra Nichols**  
**Ms. Sue Roth • Mr. Abel Sanchez • Mr. Bruce Van Allen**

**Student Trustee: Mr. Oscar Alvarez-Delgado**

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## **RESOLUTION #24-07**

### **IN SUPPORT OF WATSONVILLE COMMUNITY HOSPITAL BOND MEASURE N**

**WHEREAS**, the Santa Cruz County Office of Education is committed to the health and well-being of the Pajaro Valley and our region's healthcare systems; and

**WHEREAS**, safe, affordable, accessible, and quality local healthcare is required for the health and well-being of the Pajaro Valley; and

**WHEREAS**, the improvement, expansion, and sustainability of Watsonville Community Hospital is essential for long-term quality healthcare in the Pajaro Valley; and

**WHEREAS**, our dedicated and trusted local doctors, nurses, and healthcare professionals are in dire need of modern equipment and tools to care for our community; and

**WHEREAS**, the Santa Cruz County Office of Education supports the following important investments in the future of Watsonville Community Hospital and quality local healthcare:

1. Expanding and renovating its emergency room, nearly doubling its size, to provide better emergency care and meet the growing needs of our community;
2. Upgrading its imaging systems including X-rays, MRI, and CT scanners;
3. Purchasing the hospital property to save \$3 million per year in rent payments, which could then be used for doctors, nurses, and enhancing healthcare services;
4. Repairing or replacing several aged hospital building systems such as plumbing; heating; ventilation, and air conditioning systems, and replacing the aging roof;
5. Modernizing the hospital facilities to provide additional services, so patients don't have to travel to other hospitals to get the care they need; and

**NOW, THEREFORE, BE IT RESOLVED** that the Santa Cruz County Board of Education hereby resolves to support Bond Measure N.

Resolution #24-07 In Support Of Watsonville Community Hospital Bond Measure N  
Santa Cruz County Board of Education  
February 15, 2024

**PASSED AND ADOPTED** by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 15th day of February 2024, by the following vote:

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

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Sue Roth, Board President  
Santa Cruz County Board of Education

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Dr. Faris M. Sabbah, Secretary  
Santa Cruz County Superintendent of Schools





## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 8.5

Board Meeting Date: February 15, 2024

Action

Information

**TO:** County Board of Education

**FROM:** Sue Roth (President)  
Dr. Faris Sabbah, County Superintendent of Schools

**SUBJECT:** Schedule Special Board Meeting

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#### BACKGROUND

The Board will consider scheduling a special Board meeting to participate in a Board Governance workshop hosted by the California School Board Association (CSBA) consultant Luan Rivera on either Saturday, May 18, 2024, Saturday, June 15, 2024, or Saturday, June 29, 2024.

#### FUNDING IMPLICATIONS

None.

#### RECOMMENDATION

Schedule a special board meeting.