



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • 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. Rose Filicetti • Ms. Sandra Nichols • Ms. Sue Roth**  
**Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Alyssa Wall**

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**Santa Cruz County Board of Education**  
**Regular Board Meeting**  
**Thursday May 20, 2021**  
**Open Session 4:00PM**  
**Held by Videoconference Only**

**NOTICE:**

In order to meet the most recent guidelines from the Santa Cruz County Health Services Agency in regard to COVID-19, this meeting will be **limited to virtual participation only** and made available online via a live video-conference at the following web address:

<https://santacruzcoe-org.zoom.us/j/89037051241>

Or join by phone:

Phone Number: **+1 (669) 900-6833**

Meeting ID: 890 3705 1241#

**PUBLIC COMMENT:**

Any person wishing to make a public comment will have the opportunity to do so via videoconference during the virtual meeting for up to three minutes each for any item not listed on the agenda, or for up to two minutes for any item listed on the agenda. To submit a comment about 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 2:00PM on April 15th. Each individual may only make one comment per topic.

Cualquier persona que desee hacer un comentario público tendrá la oportunidad de hacerlo por videoconferencia durante la reunión virtual hasta tres minutos cada uno para cualquier tema que no esté incluido en la agenda, y hasta dos minutos para cualquier tema incluido en la agenda. 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 2:00PM del 15 de abril. Cada individuo solo puede hacer un comentario por tema.

**AGENDA**

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

Rose Filicetti (President), Ed Acosta, Sandra Nichols, Sue Roth, Abel Sanchez, Bruce Van Allen, Alyssa Wall  
Faris Sabbah, Secretary

**2. PLEDGE OF ALLEGIANCE**

Superintendent Sabbah (Secretary) will lead the Pledge of Allegiance.

**3. APPROVAL OF AGENDA**

Agenda deletions and/or changes of sequence 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 not on 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 up **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 which are considered to be routine in nature 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 of April 16, 2020
- 5.0.2 Routine Budget Revisions
- 5.0.3 Surplus Items
- 5.0.4 Donations

**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 is included herein.

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

**7.1 Youth Artists Taking Action Presentation**

Students from the *Youth Artists Taking Action* will be sharing their culminating project from the year and will be presenting on their future plans.

Presenters: Dr. Faris Sabbah, County Superintendent of Schools  
Audrey Sirota, County Office Of Education Arts Coordinator & *Youth Artists Taking Action* Facilitator  
Andres Ortiz, County Office of Education *Youth Artists Taking Action* Facilitator

**7.2 Educator of the Year Awards**

Each year, the Santa Cruz County Board of Education celebrates the accomplishments of teachers, classified employees, administrators, and counselors. Award recipients are nominated by their peers and will be awarded a plaque of outstanding achievement by Superintendent Sabbah.

Award Recipients: Christie Danner, Counselor of the Year, SVUSD  
Christina MacLean, Administrator of the Year, PVUSD  
JoAnne Roster, Teacher of the Year, SUESD  
Kathy Pruett, Classified Employee of the Year, SCCS

Presenters: Dr. Faris Sabbah, County Superintendent of Schools  
Debi Bodenheimer, Associate Superintendent, Educational Services

**7.3 COVID-19 Schools Update**

Superintendent Sabbah will give a presentation regarding the ways in which the Santa Cruz County Office of Education has been working in collaboration with School Districts and other partners to support students during the COVID-19 Pandemic.

Presenter: Dr. Faris Sabbah, County Superintendent of Schools

**7.4 Multilingual Students Presentation**

Sofia will be presenting an overview of the Multilingual student community prior to the vote of Resolution #21-7

Presenters: Debi Bodenheimer, Associate Superintendent, Educational Services  
Sofia Sorensen, County Office Multilingual Coordinator

**7.5 Pacific Collegiate School Diversity Update**

The Board will receive an update from Pacific Collegiate School regarding their efforts to increase diversity amongst the staff and student body.

Presenters: Maria Reitano, Pacific Collegiate Head of School

**7.6 2019-2020 Fiscal Year Annual Audit Report**

The Board will be provided with the 2019-2020 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.

Presenters: Rebecca Olker, Senior Director, Fiscal Services  
Jill Stenton, CPA, Senior Manager, Eide Bailly LLP

**8. PUBLIC HEARINGS, NEW BUSINESS, AND ACTION ITEMS**

**8.1 Approve Resolution #21-06 In Recognition of Mental Health Awareness Month**

Each year millions of Americans face the reality of living with a mental illness — a challenge that has been exponentially exacerbated by the isolation and extreme stress many have dealt with in the past year as a result of the pandemic and precautions taken to slow the spread of the virus. The Board will consider adoption of Resolution #21-06, proclaiming the month of May as Mental Health Awareness Month and expressing support of students and staff challenged by mental illness.

Presenter: Sandra Nichols, Chair, Community Outreach & Legislation Committee

Motion &  
Roll Call Vote: Rose Filicetti (President)

**8.2 Approve Resolution #21-07 In Recognition of the Multilingual Network as Advocates for Multilingual Students**

The Santa Cruz County Office of Education believes being proficient in more than one language is a skill to celebrate. With close to 43% of the Santa Cruz County's students, K-12th grade currently learning academic English as a second language, the Board will consider approval of the resolution to recognize the work of the Multilingual Network Members in supporting and advocating for multilingual students.

Presenter: Sandra Nichols, Chair, Community Outreach & Legislation Committee

Motion &  
Roll Call Vote: Rose Filicetti (President)

**8.3 Approve Expanded Learning Opportunities (ELO) Grant for Alternative Education**

The Board will consider approval of Expanded Learning Opportunities (ELO) Grant for Alternative Education. The Expanded Learning Opportunities Grant Plan must be completed by Local Educational Agencies (LEAs) that receive Expanded Learning Opportunities (ELO) Grant funds under California Education Code (EC) Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the County Office of Education, the California Department of Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, 2022.

Presenter: Dr. Jennifer Izant Gonzales, Project Director, Alternative Education

Motion &  
Roll Call Vote: Rose Filicetti (President)

**8.4 Approve Expanded Learning Opportunities (ELO) Grant for Career Advancement Charter**

The Board will consider approval of Expanded Learning Opportunities (ELO) Grant for the Career Advancement Charter. The Expanded Learning Opportunities Grant Plan must be completed by Local Educational Agencies (LEAs) that receive Expanded Learning Opportunities (ELO) Grant funds under California Education Code (EC) Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, 2022.

Presenter: Denise Sanson, Senior Director, Student Programs

Motion &  
Roll Call Vote: Rose Filicetti (President)

**8.5 Approve “We Can Work”, a Work Experience Grant**

The Alternative Education Department is requesting the Santa Cruz County Office of Education Board's approval to enter into a two year contract agreement with the California State Department of Rehabilitation (DOR) to receive funding in the amount of \$270,078 (\$135,039 per year) to serve students with documented or suspected disabilities by placing up to 25 students in work experience settings with up to 100 hours of paid employment, each at minimum wage, as well as continuing a staff position to monitor and develop placement sites. The program is called We Can Work and is for both the 2021-22 and 2022-23 school years subject to state and federal budget approvals. The COE applied for and was accepted to receive the funds for the second time in two grant request cycles. If the DOR continues the program, future grants are also possible, and if not, we hope to transition to another similar program they operate called TPP.

Presenter: Dr. Faris Sabbah, Superintendent of Schools  
Michael Paynter, Director, Student Support Services

Motion &

Roll Call Vote: Rose Filicetti (President)

**8.6 First Reading: Board ByLaws 9000s series**

Modified and new policies may be adopted by the County Board of Education following a first and second reading by the Board. The Board may accept the following proposed policy(ies) as submitted and waive a second reading and move to take action, order changes, or order changes and bring back for a final reading:

BB 9012	Board Member Electronic Communications
BB 9121	President
BB 9124	Attorney
BB 9210	Officers of the Board
BB 9223	Filling Vacancies
BB 9250	Remuneration, Reimbursement and Other Benefits
E 9250	Remuneration, Reimbursement and Other Benefits
BB 9250.1	
BB 9250.2	
BB 9270	Conflict of Interest
E 9270	Conflict of Interest
BB 9290	
BB 9320	Meetings and Notices
BB 9322	Agenda/Meeting Materials
BB 9323	Meeting Conduct
BB 9400	Board Self-Evaluation

Presenter: Bruce VanAllen, Chair, Policy Committee  
Rose Filicetti, Policy Committee Member  
Alyssa Wall, Policy Committee Member

Motion &

Roll Call Vote: Rose Filicetti (President)

**8.7 First Reading: Board Policy 5000's Series**

Modified and new policies may be adopted by the County Board of Education following a first and second reading by the Board. The Board may accept the following proposed policy(ies) as submitted and waive a second reading and move to take action, order changes, or order changes and bring back for a final reading:

BP 5141	Health Care and Emergencies
AR 5141	Health Care and Emergencies
BP 5141.21	Administering Medication And Monitoring Health Conditions
AR 5141.21	Administering Medication And Monitoring Health Conditions
BP 5141.22	Infectious Diseases
AR 5141.22	Infectious Diseases
AR 5141.24	Specialized Health Care Services
BP 5141.3	Health Examinations
AR 5141.3	Health Screenings
AR 5141.32	Health Screening for School Entry
BP 5141.6	School Health Services
AR 5141.6	School Health Services
BP 5141.7	Sun Safety
BP 5142	Safety
AR 5142	Safety
AR 5142.1	Identification And Reporting Of Missing Children
BP 5142.2	Safe Routes to School Programs
AR 5142.2	Safe Routes to School Programs

Presenter: Bruce VanAllen, Chair, Policy Committee

Motion &

Roll Call Vote: Rose Filicetti (President)

**9. SUPERINTENDENT'S REPORT**

County Superintendent of Schools, Dr. Faris M. 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 Board goals of: Advocating for students, maintaining community relations, and promoting student achievement.

**11. AD HOC COMMITTEE REPORTS/ACTIONS (if any)**

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

Santa Cruz County Office of Education Annual Report  
Presentation (Virtual)  
June 14, 2021  
6:00 p.m.

Santa Cruz County Board of Education  
Regular Meeting (Virtual)  
June 17, 2020  
4:00 p.m.

Santa Cruz County Board of Education  
Special Meeting (Virtual)  
June 24, 2020

4:00 p.m.

13. **ADJOURNMENT**  
The Board President will adjourn the meeting.



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## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** May 20, 2021

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**Action**



**Information**

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

**FROM:** Administration Department

**SUBJECT:** Regular April 15th Minutes of the Santa Cruz County Board of Education

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#### **BACKGROUND**

Regular meeting minutes of the April 15th, 2021 meeting.

#### **SUPERINTENDENT'S RECOMMENDATION:**

Approve April 15th minutes.

#### **FISCAL IMPLICATIONS:**

None.





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**Santa Cruz County Board of Education**  
**Regular Board Meeting**  
**Thursday April 15, 2021**  
**Open Session 4:00PM**  
**Held by Videoconference Only**

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**UNAPPROVED AGENDA**

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

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Board Present (via videoconference):

Rose Filicetti (President), Ed Acosta, Sandra Nichols, Sue Roth, Abel Sanchez, Bruce Van Allen, Alyssa Wall

Staff Present (via videoconference):

Faris Sabbabh (Secretary), Debi Bodenheimer, Celeste Gutierrez, Jennifer Izant Gonzales, Melissa Lopez, Rebecca Olker, Liann Reyes, Verenise Valentin

**2. PLEDGE OF ALLEGIANCE**

Superintendent Sabbabh (Secretary) led the Pledge of Allegiance.

**3. APPROVAL OF AGENDA**

A motion was made to change Trustee Van Allen's title to "Member, Community Outreach & Legislation Committee" on item 8.1. (Filicetti/Nichols 7-0).

Ayes:	Acosta, Nichols, Roth, Sanchez, Van Allen, Wall, Filicetti
Nays:	None
Abstain:	None
Absent:	None

**4. PUBLIC COMMENT**

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No public comments were made.

**5. CORRESPONDENCE**

None.

**6. CONSENT AGENDA**

All items appearing on the consent agenda are recommended actions which are considered to be routine in nature 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.

- 6.0.1 Minutes of the Regular Board Meeting of March 18, 2020
- 6.0.2 Routine Budget Revisions
- 6.0.3 Donation to the Alternative Education Program

It was M.S.C. (Filicetti/Roth 7-0) to approve the consent agenda as submitted.

Ayes: Acosta, Nichols, Roth, Sanchez, Van Allen, Wall, Filicetti  
Nays: None  
Abstain: None  
Absent: None

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

None.

**7. REPORTS, PRESENTATIONS, AND INFORMATIONAL ITEMS**

**7.1 Student Leadership and Engagement Activities**

The Board received a presentation from County Superintendent of Schools, Dr. Faris Sabbah, Student Leadership Coordinator, Celeste Gutierrez, and Santa Cruz County high school students Lena Jones, Azucena Nieto, and Carolyn Randolph from the student leadership group Youth for Environmental Action (YEA). They showcased their efforts to increase student leadership and environmental awareness. They also presented their future plans, invited the County Board of Education to their Solidarity for Change Virtual Summit, and asked the Board to create a resolution surrounding environmental studies and climate change awareness.

Trustee Van Allen expressed interest in working with YEA to develop an environmental awareness resolution.

**7.2 COVID-19 and School Plans to Expand In-Person Services Update**

Superintendent Sabbah gave a presentation regarding the ways in which the Santa Cruz County Office of Education has been working in collaboration with School Districts and other partners to support students during the COVID-19 Pandemic. It was shared that there is new guidance in place regarding student athletics and graduations. The County Office is also continuing their efforts to vaccinate students, staff and families of staff.

**7.3 AB 86 COVID-19 Relief and School Reopening, Reporting, and Public Health Requirements**

Superintendent Sabbah and Deputy Superintendent of Business Liann Reyes gave a presentation on COVID-19 relief funding provided by the Federal and State government sources. They described the funding allocations and the potential uses of these funds in support of the students of Santa Cruz County.

**8. PUBLIC HEARINGS, NEW BUSINESS, AND ACTION ITEMS**

**8.1 Resolution Supporting People of Asian and Pacific Island Ancestry and Condemning Hatred and Violence Toward Asian-Americans**

The trend of increased discrimination, hate and violence against the Asian-American Pacific Islanders community has been exacerbated by false narratives and xenophobia around the coronavirus. The Board was asked to adopt Resolution #21-04 in support of the Asian-American Pacific Islanders Community.

It was M.S.C. to approve (Van Allen/Nichols 7-0) to approve Resolution #21-04:

Ayes:	Acosta, Nichols, Roth, Sanchez, Van Allen, Wall, Filicetti
Nays:	None
Abstain:	None
Absent:	None

**8.2 Resolution in Recognition of National Child Abuse Prevention Month**

Each year, millions of reports of child abuse are reported to child protective services in the U.S. The Board was to adopt Resolution #21-05 in recognition of National Child Abuse Prevention Month.

It was M.S.C. to approve (Nichols/Filicetti 7-0) to approve Resolution #21-05 and share the resolution with State Superintendent of Schools Tony Thurmond and local Santa Cruz County School Districts:

Ayes:	Acosta, Nichols, Roth, Sanchez, Van Allen, Wall, Filicetti
Nays:	None
Abstain:	None
Absent:	None

**8.3 Second Reading: Board Policies**

The Board was asked to adopt the following policies:

BP6020	COE LEA Parent Engagement Policy
BP6020.1	COE School Parent Engagement Policy

It was M.S.C. to approve (Nichols/Filicetti) BP 6020 and BP 6020.1:

Ayes:	Acosta, Nichols, Roth, Sanchez, Van Allen, Wall, Filicetti
Nays:	None
Abstain:	None
Absent:	None

**8.4 Approval of Professional Governance Standards for County Board**

The Board was asked to adopt the Professional Governance Standards for County Boards by the California School Boards Association.

It was M.S.C. to approve (Filicetti/Nichols):

Ayes:	Acosta, Nichols, Roth, Sanchez, Van Allen, Wall, Filicetti
Nays:	None
Abstain:	None
Absent:	None

**8.5 Schedule a Special Board Meeting to Comply with the Local Control Accountability Plan (LCAP) Requirements**

The Board was asked to consider scheduling a Special Board Meeting on June 24, 2021, to comply with Education Code 52062(b)(2), which requires the Board to adopt an annual update to the LCAP in a public meeting after, but not the same day as, the public hearing.

It was M.S.C. to approve (Filicetti/Nichols) to schedule a Special Board Meeting:

Ayes:	Acosta, Nichols, Roth, Sanchez, Van Allen, Wall, Filicetti
Nays:	None
Abstain:	None
Absent:	None

**9. SUPERINTENDENT'S REPORT**

County Superintendent of Schools, Dr. Faris M. Sabbah, provided an update on activities and matters of interest.

**10. TRUSTEE REPORTS**

Trustee Sanchez expressed their appreciation for the County Office of Education leadership, staff, collaboration, the office's response to the pandemic, and work with vaccinated community members.

President Filicetti has attended the Santa Cruz Operational Call COVID-19 and wildfire relief and vaccine distribution meeting every other Monday, attended on March 19 a CSBA Legislative Action meeting with Sen. John Laird, participated in a CCBE County Board Governance Training on Charter Schools Oversight and Advocacy Matters, attended the CCBE Special Board of Directors' meeting about a Project Proposal for a Computer Science Education Initiative. President Filicetti reported that Eric Yuan, Zoom CEO, will provide an initial donation of \$100,000 to be used by California County Boards of Education (CCBE) to launch a statewide computer science education initiative. The initiative was approved unanimously. President Filicetti will be reviewing the 9000s Board Bylaws for presentation to the Board with the Policy Committee for adoption including the three updates recommended by Legal Counsel: BB 9012 Board Member Electronic Communications, BB 9124 Obtaining Legal Counsel and BB 9400 Board Self Evaluation. President Filicetti was confirmed for reelection to CSBA Delegate Assembly and the CCBE Board of Directors.

Trustee Nichols worked alongside the Community Outreach and Legislation committee to create two resolutions for April. She shared that their granddaughter was very excited to begin in-person kindergarten instruction. She also shared that a reporter from the Pajaroian interviewed her regarding a story on Trustee's attendance to Board meetings.

Trustee Wall participated in the Board's Policy committee meeting and shared the exhaustion and difficulty they have been feeling this month. They expressed their desire to work on racial equity initiatives to help combat injustices. They also shared that they are currently in the process of transitioning their classroom to a hybrid system. They also expressed their support for all educators as they navigate this new teaching time.

Trustee Van Allen worked with the Policy committee and Community Outreach and Legislation committee. He expressed the need to develop a response plan that is comprehensive and responds to the needs of the community as a whole. He is currently working with other agencies to move forward with a safety team that will include social workers and have a model of responding to crises before they occur.

Trustee Roth attended CCBE training and attended the County Office of Education's LGBTQ Equity Series. She reported the desire students have to include their pronouns in their student records. She also attended UCSC's Practicing Equity with Fidelity to Racial Justice

Trustee Acosta had nothing to report at this time.

#### **11. AD HOC COMMITTEE REPORTS/ACTIONS (if any)**

#### **SCHEDULE OF MEETINGS AND COMING EVENTS**

##### [Youth for Environmental Action: Solidarity for Change Summit](#)

Virtual Event  
April 29, 2021  
4:00PM

Equity Series: Focus on Students of African Descent  
The Power of Community, Relationship, and Student Voice  
Virtual Event  
May 11, 2021  
6:00PM

Santa Cruz County Board of Education  
Regular Meeting (Virtual)  
May 20, 2021  
4:00PM

Santa Cruz County Board of Education  
Regular Meeting (Virtual)  
June 17, 2021  
4:00PM

## **12. ADJOURNMENT**

Board Vice President Sanchez adjourned the meeting at 6:02pm.

### ***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 Christine Bennett 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 arreglos por anticipado con Christine Bennett por teléfono al numero (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.



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## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** May 20, 2021

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**Action**



**Information**

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

**FROM:** Business Department

**SUBJECT:** Routine Budget Revisions

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#### **BACKGROUND**

Adjusts the Santa Cruz COE 2020-2021 spending plan.

#### **SUPERINTENDENT'S RECOMMENDATION:**

Approve routine budget revisions.

#### **FISCAL IMPLICATIONS:**

Detailed herein.



## MEMO

DATE: May 14, 2021

TO: Santa Cruz County Board of Education  
Dr. Faris Sabbah, County Superintendent of Schools

FROM: Liann Reyes, Deputy Superintendent, Business Services  
Melissa Lopez, Director of Fiscal Services

RE: April Budget Revisions

Budget revisions in April reflect an overall decrease in revenues in the amount of \$1,727,510 and decreases in expenditures in the amount of \$2,306,643. The overall result is a net increase to fund balance of \$579,132. Of the total increase, unrestricted adjustments account for \$551,673 of that total. The accumulation of current year budget adjustments to the unrestricted budget, including the April revisions, effectively removes the adopted budget assumption of a net deficit to unrestricted of \$3,795,866 and results in a net increase to unrestricted of \$262,950.

Notable reductions to restricted revenue and expense budgets include salaries and benefits for district funded Special Education programs and the Outdoor Science School program. Special Education experienced a drop in costs driven primarily by the reduction to in-person instruction, thereby reducing the need for in the classroom aide support. Miscellaneous unrestricted adjustments were made to revenues and expenditures that will be incorporated into the Estimated Actuals that will be prepared and presented along with the 2021-22 Proposed Budget in June. Additional budget adjustments were made to department/program budgets based on updated projections for programmatic need through the end of the fiscal year.

Business department staff will continue to communicate and work closely with department staff and managers to review revenues, expenditures, and budgets for 2020-21 as we conclude the 2021-22 budget development process.

### Pacheco Bill Compliance:

There were no consultant agreements/contracts in excess of \$25,000 that required a budget revision be processed during April 2021.



Should you have any questions, please feel free to contact us.

LR:ml

7 attachments

cc: Rebecca Olker

Santa Cruz County Office of Education  
Budget Variance Summary for April, 2021  
May 20, 2021 Board Meeting

	2020-2021	2020-21	APRIL		2020-21
Description	Adopted Budget	Board Meeting 04/15/21	Unrestricted	Restricted	Board Meeting 05/20/21
<b>REVENUE</b>					
Local Control Funding Formula	27,537,112	29,876,283	-	-	29,876,283
Federal Revenues	5,816,517	7,413,220	22,871	41,293	7,477,384
State Revenues	6,211,333	6,567,130	-	(586,305)	5,980,825
Local Revenues	8,677,516	9,931,179	-	(1,255,790)	8,675,389
Contributions	-	(1)	50,420	-	50,419
<b>TOTAL REVENUE</b>	<b>48,242,478</b>	<b>53,787,811</b>	<b>73,292</b>	<b>(1,800,802)</b>	<b>52,060,300</b>
<b>EXPENDITURES</b>					
Certificated Salaries	10,868,103	11,290,153	(54,047)	431	11,236,537
Classified Salaries	12,570,579	12,311,013	(14,739)	(397,595)	11,898,679
Employee Benefits	14,381,643	13,333,634	(62,532)	(192,340)	13,078,762
Books and Supplies	1,750,573	3,130,669	(141,867)	(93,168)	2,895,634
Services, Other Operating Expenses	7,297,393	9,188,790	(243,614)	(1,090,672)	7,854,504
Capital Outlay	86,200	70,090	-	(16,500)	53,590
Other Outgo	(75,056)	(112,464)	38,417	(38,417)	(112,464)
Interprogram Support	4,974,756	4,975,219	-	-	4,975,219
<b>TOTAL EXPENDITURES</b>	<b>51,854,191</b>	<b>54,187,105</b>	<b>(478,382)</b>	<b>(1,828,261)</b>	<b>51,880,461</b>
<b>INTERFUND TRANSFERS</b>					
Transfers In	-	-	-	-	-
Transfers Out	466,051	129,729	-	-	129,729
<b>TOTAL INTERFUND TRANSFERS</b>	<b>466,051</b>	<b>129,729</b>	<b>-</b>	<b>-</b>	<b>129,729</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	27,366,002	28,254,427	-	-	28,254,427
Net Increase/(Decrease)	(4,077,764)	(529,002)	551,673	27,459	50,130
<b>ENDING FUND BALANCE</b>	<b>23,288,238</b>	<b>27,725,425</b>	<b>551,673</b>	<b>27,459</b>	<b>28,304,557</b>
<b>Pacheco Bill Compliance:</b>					
There were no individual consulting agreements in excess of \$25,000 that required a budget revision during the month of April 2021.					

Budget Variance Detail for  
April 2021  
May 20, 2021 Board Meeting

			2020-21	2020-21	Variance		2020-21
Description (Object Code Range)	Res	Program	Adopted Budget	Board Meeting 04/15/21	Unrestricted	Restricted	Board Meeting 05/20/21
<b>REVENUE</b>							
Local Control Funding Formula (8010-8099)			27,537,112	29,876,283			
<b>Total Local Control Funding Formula</b>			<b>27,537,112</b>	<b>29,876,283</b>	<b>-</b>	<b>-</b>	<b>29,876,283</b>
Federal Revenues (8100-8299)			5,816,517	7,413,220	22,871		
19/20 Qtr 1 MAA	0000	NO REPORTING REQUIRMENTS					
AB602 Local Assist Adjusted Award	3310	SE:LOCAL ASSIST ENTITLEMENT				20,293	
Increase Encompass contract	3327	SE:MENTAL HEALTH ALLOCATION				20,000	
Updated Allocation	3345	SE:PRESCHOOL STAFF DEVELOP				1,000	
<b>Total Federal Revenues</b>			<b>5,816,517</b>	<b>7,413,220</b>	<b>22,871</b>	<b>41,293</b>	<b>7,477,384</b>
State Revenues (8300-8599)			6,211,333	6,567,130		(586,231)	
Revise Revenue at Est Acts	6500	SE:STATE LOCAL ASSIST GRANT				(4,865)	
Move Mental Health to new Res 6546	6512	SE:MENTAL HEALTH SERVICES				4,791	
Budget Mental Health in new Res 6546	6546	MENTAL HEALTH SERVICES					
<b>Total State Revenues</b>			<b>6,211,333</b>	<b>6,567,130</b>	<b>-</b>	<b>(586,305)</b>	<b>5,980,825</b>
Local Revenues (8600-8799)			8,677,516	9,931,179		-	
Updated Allocation	6500	SE:STATE LOCAL ASSIST GRANT				(1,139,047)	
Reduce Outdoor Ed Revenue at Est Acts	9010	OTHER RESTRICTED LOCAL				(116,744)	
MHS Decrease Year 2 Revenue	9411	MIGRANT HEAD START-FED PASS TH					
<b>Total Local Revenues</b>			<b>8,677,516</b>	<b>9,931,179</b>	<b>-</b>	<b>(1,255,790)</b>	<b>8,675,389</b>
Other Financing Sources (8900-8997)					7,651		
Est Acts/April SalUp	0040	MAINTENANCE			(44,501)		
Est Acts/April SalUp	0050	OPERATIONS			(17,532)		
Est Acts/April SalUp	0060	ADMINISTRATION			54,106		
Est Acts/April SalUp	0090	EDUCATION & ADMIN OPERATIONS			50,420		
Eliminate Contribution for AB602	0620	COUNTY COMMUNITY BASE			276		
Est Acts/April SalUp	0830	ROC/P APPRTMNT-6350					
<b>Total Other Financing Sources</b>			<b>-</b>	<b>(1)</b>	<b>50,420</b>	<b>-</b>	<b>50,419</b>
<b>TOTAL REVENUE</b>			<b>48,242,478</b>	<b>53,787,811</b>	<b>73,292</b>	<b>(1,800,802)</b>	<b>52,060,300</b>

Budget Variance Detail for  
April 2021  
May 20, 2021 Board Meeting

			2020-21	2020-21	Variance		2020-21
Description (Object Code Range)	Res	Program	Adopted Budget	Board Meeting 04/15/21	Unrestricted	Restricted	Board Meeting 05/20/21
<b>EXPENDITURES</b>							
<b>Certificated Salaries (1000-1999)</b>			10,868,103	11,290,153			
Est Acts/April SalUp	0030	EDUCATIONAL SERVICES			8,876		
Est Acts/April SalUp	0086	TECHNOLOGY ADMIN			(2,289)		
Est Acts/April SalUp	0090	EDUCATION & ADMIN OPERATIONS			(1,000)		
Est Acts/April SalUp	0620	COUNTY COMMUNITY BASE			(59,635)		
Est Acts/April SalUp	6500	SE:STATE LOCAL ASSIST GRANT				431	
<b>Total Certificated Salaries</b>			<b>10,868,103</b>	<b>11,290,153</b>	<b>(54,047)</b>	<b>431</b>	<b>11,236,537</b>
<b>Classified Salaries (2000-2999)</b>			12,570,579	12,311,013			
Est Acts/April SalUp	0050	OPERATIONS			895		
Est Acts/April SalUp	0060	ADMINISTRATION			12,033		
Est Acts/April SalUp	0086	TECHNOLOGY ADMIN			80		
Est Acts/April SalUp	0090	EDUCATION & ADMIN OPERATIONS			5,405		
Est Acts/April SalUp	0610	JUVENILE COURT BASE			2,719		
Est Acts/April SalUp	0620	COUNTY COMMUNITY BASE			(2,444)		
Est Acts/April SalUp	0621	COUNTY COMMUNITY SUPP/CONC			(3,427)		
Est Acts/April SalUp	1100	LOTTERY:UNRESTRICTED			(30,000)		
Est Acts/April SalUp	3010	TITLE I; PART A				(857)	
Est Acts/April SalUp	3025	TITLE I; PART D				(211)	
Est Acts/April SalUp	5810	OTHER RESTRICTED FEDERAL				190	
Est Acts/April SalUp	6500	SE:STATE LOCAL ASSIST GRANT				(84,921)	
Est Acts/April SalUp	6510	SE:EARLY ED INDIV-EXCP NEEDS				9,611	
Est Acts/April SalUp	6695	Tobacco: Health Disparities				(1,029)	
Est Acts/April SalUp	7366	SUPP:FOSTER YOUTH & JUVENILE				(4,789)	
Est Acts/April SalUp	9010	OTHER RESTRICTED LOCAL				(316,535)	
Est Acts/April SalUp	9410	WORKFORCE YOUTH SVCS-FED P/T				324	
Est Acts/April SalUp	9411	MIGRANT HEAD START-FED PASS TH				621	
<b>Total Classified Salaries</b>			<b>12,570,579</b>	<b>12,311,013</b>	<b>(14,739)</b>	<b>(397,595)</b>	<b>11,898,679</b>

Budget Variance Detail for  
April 2021  
May 20, 2021 Board Meeting

Description (Object Code Range)	Res	Program	2020-21	2020-21	Variance		2020-21
			Adopted Budget	Board Meeting 04/15/21	Unrestricted	Restricted	Board Meeting 05/20/21
<b>Employee Benefits (3000-3999)</b>			14,381,943	13,333,634			
Est Acts/April SalUp	0030	EDUCATIONAL SERVICES			7,507		
Est Acts/April SalUp	0040	MAINTENANCE			(192)		
Est Acts/April SalUp	0050	OPERATIONS			(329)		
Est Acts/April SalUp	0060	ADMINISTRATION			(11,895)		
Est Acts/April SalUp	0086	TECHNOLOGY ADMIN			(1,380)		
Est Acts/April SalUp	0090	EDUCATION & ADMIN OPERATIONS			(1,411)		
Est Acts/April SalUp	0610	JUVENILE COURT BASE			(808)		
Est Acts/April SalUp	0611	JUVENILE COURT SUPP/CONC			(150)		
Est Acts/April SalUp	0620	COUNTY COMMUNITY BASE			(30,851)		
Est Acts/April SalUp	0621	COUNTY COMMUNITY SUPP/CONC			(21,086)		
Est Acts/April SalUp	0830	ROC/P APPRTMNT-6350			(154)		
Est Acts/April SalUp	1100	LOTTERY:UNRESTRICTED			(1,785)		
Est Acts/April SalUp	3010	TITLE I; PART A				(2,670)	
Est Acts/April SalUp	3025	TITLE I; PART D				(927)	
Est Acts/April SalUp	3183	ESSA CSI COE				(12)	
Est Acts/April SalUp	3310	SE:LOCAL ASSIST ENTITLEMENT				(4,154)	
Est Acts/April SalUp	3385	SE:EARLY INTERVENTION GRANTS				(84)	
Est Acts/April SalUp	5630	ESSA:SUBTITLE B OF TITLE VII				(59)	
Est Acts/April SalUp	5810	OTHER RESTRICTED FEDERAL				(73)	
Est Acts/April SalUp	6388	Strong Workforce Program				(107)	
Est Acts/April SalUp	6500	SE:STATE LOCAL ASSIST GRANT				(90,436)	
Est Acts/April SalUp	6510	SE:EARLY ED INDIV-EXCP NEEDS				9,372	
Est Acts/April SalUp	6520	SE:PROJECT WORKABILITY I LEA				(33)	
Est Acts/April SalUp	6680	TOBACCO:COE ADMINISTRATION				(17)	
Est Acts/April SalUp	6685	TOBACCO:COE TECHNICAL ASSIST				(26)	
Est Acts/April SalUp	6695	Tobacco: Health Disparities				(779)	
Est Acts/April SalUp	7135	ENVIRONMENTAL EDUCATION				23	
Est Acts/April SalUp	7366	SUPP:FOSTER YOUTH & JUVENILE				(3,550)	
Est Acts/April SalUp	7420	LEARN LOSS MITIGATION PROP 98				(62)	
Est Acts/April SalUp	8150	ONGOING & MAJOR MAINTENANCE				(270)	
Est Acts/April SalUp	9010	OTHER RESTRICTED LOCAL				(97,890)	
Est Acts/April SalUp	9099	FYS CHILD WELFARE CONTRIBUTION				(45)	
Est Acts/April SalUp	9366	IV-E FOSTER CARE ADMIN ACTIVIT				(88)	
Est Acts/April SalUp	9410	WORKFORCE YOUTH SVCS-FED P/T				(252)	
Est Acts/April SalUp	9411	MIGRANT HEAD START-FED PASS TH				(203)	
<b>Total Employee Benefits</b>			14,381,943	13,333,634	(62,532)	(192,340)	13,078,762

Budget Variance Detail for  
April 2021  
May 20, 2021 Board Meeting

Description (Object Code Range)	Res	Program	2020-21	2020-21	Variance		2020-21
			Adopted Budget	Board Meeting 04/15/21	Unrestricted	Restricted	Board Meeting 05/20/21
<b>Books and Supplies (4000-4999)</b>			1,750,573	3,130,669			
McGrawHill Priviledge, Power & Difference, VAPA Supplies	0030	EDUCATIONAL SERVICES			7,454		
Est Acts/April SalUp	0040	MAINTENANCE			588		
Est Acts/April SalUp	0050	OPERATIONS			600		
Est Acts/April SalUp	0060	ADMINISTRATION			(1,041)		
Est Acts/April SalUp	0086	TECHNOLOGY ADMIN			10,225		
Est Acts/April SalUp	0090	EDUCATION & ADMIN OPERATIONS			(1,000)		
Est Acts/April SalUp, Clear 4399s/Negatives	0610	JUVENILE COURT BASE			160		
Est Acts/April SalUp, Clear 4399s/Negatives	0611	JUVENILE COURT SUPP/CONC			(77,252)		
Est Acts/April SalUp, Clear 4399s/Negatives	0620	COUNTY COMMUNITY BASE			(113,793)		
Est Acts/April SalUp	0830	ROC/P APPRTMNT-6350			408		
Est Acts/April SalUp	1100	LOTTERY:UNRESTRICTED			31,784		
Est Acts/April SalUp	3010	TITLE I; PART A				3,526	
Est Acts/April SalUp	3025	TITLE I; PART D				1,138	
Est Acts/April SalUp	3183	ESSA CSI COE				12	
CARES Funds at Est Acts	3210	ELEM & SECOND SCH EMER RELIEF				(4,347)	
CARES Funds at Est Acts	3215	GOV EMER EDUCATION RELIEF				(10,000)	
CARES Funds at Est Acts	3220	FED CARES CORONA RELIEF				5,323	
Est Acts/April SalUp	3310	SE:LOCAL ASSIST ENTITLEMENT				4,926	
Est Acts/April SalUp	3385	SE:EARLY INTERVENTION GRANTS				84	
Est Acts/April SalUp	5630	ESSA:SUBTITLE B OF TITLE VII				59	
Est Acts/April SalUp	5810	OTHER RESTRICTED FEDERAL				(116)	
Est Acts/April SalUp	6388	Strong Workforce Program				107	
Est Acts/April SalUp	6500	SE:STATE LOCAL ASSIST GRANT				(69,437)	
Est Acts/April SalUp	6510	SE:EARLY ED INDIV-EXCP NEEDS				(18,983)	
James Stanfield, Online Curriculum	6520	SE:PROJECT WORKABILITY I LEA				3,033	
Est Acts/April SalUp	6680	TOBACCO:COE ADMINISTRATION				17	
Est Acts/April SalUp	6685	TOBACCO:COE TECHNICAL ASSIST				26	
Est Acts/April SalUp	6695	Tobacco: Health Disparities				1,807	
Est Acts/April SalUp	7135	ENVIRONMENTAL EDUCATION				(23)	
Est Acts/April SalUp	7366	SUPP:FOSTER YOUTH & JUVENILE				8,339	
CARES Funds at Est Acts	7420	LEARN LOSS MITIGATION PROP 98				48,390	
Est Acts/April SalUp	8150	ONGOING & MAJOR MAINTENANCE				270	
Est Acts/April SalUp	9010	OTHER RESTRICTED LOCAL				46,581	
CalHOPE Grant, set aside for FY 2021-22	9099	FYS CHILD WELFARE CONTRIBUTION				(4,298)	
Est Acts/April SalUp	9366	IV-E FOSTER CARE ADMIN ACTIVIT				88	
Est Acts/April SalUp	9410	WORKFORCE YOUTH SVCS-FED P/T				(73)	
MHS Decrease Year 2 Expenditures	9411	MIGRANT HEAD START-FED PASS TH				(109,617)	
<b>Total Books and Supplies</b>			1,750,573	3,130,669	(141,867)	(93,168)	2,895,634

Budget Variance Detail for  
April 2021  
May 20, 2021 Board Meeting

			2020-21	2020-21	Variance		2020-21
Description (Object Code Range)	Res	Program	Adopted Budget	Board Meeting 04/15/21	Unrestricted	Restricted	Board Meeting 05/20/21
<b>Services, Other Operating Expenses (5000-5999)</b>			7,297,393	9,188,790			
Est Acts/April SalUp TUPE 6695 Cell Phone Stipends	0000	NO REPORTING REQUIRMENTS			397		
VAPA Supplies	0030	EDUCATIONAL SERVICES			(1,785)		
Est Acts/April SalUp	0040	MAINTENANCE			7,255		
Est Acts/April SalUp	0050	OPERATIONS			(45,667)		
Est Acts/April SalUp	0060	ADMINISTRATION			(78,528)		
Est Acts/April SalUp	0086	TECHNOLOGY ADMIN			(6,636)		
Est Acts/April SalUp	0090	EDUCATION & ADMIN OPERATIONS			(29,265)		
Est Acts/April SalUp, Clear 4399s/Negatives	0620	COUNTY COMMUNITY BASE			(89,385)		
CARES Funds at Est Acts	3210	ELEM & SECOND SCH EMER RELIEF				4346.72	
CARES Funds at Est Acts HVAC Inspections	3215	GOV EMER EDUCATION RELIEF				10,000	
CARES Funds at Est Acts	3220	FED CARES CORONA RELIEF				(5,323)	
AB602 & Local Assist Adj	3310	SE:LOCAL ASSIST ENTITLEMENT				17,220	
Increase Encompass contract	3327	SE:MENTAL HEALTH ALLOCATION				20,000	
Updated Allocation	3345	SE:PRESCHOOL STAFF DEVELOP				1,000	
Revise Res 6500	6500	SE:STATE LOCAL ASSIST GRANT				(293,780)	
To move mental health to new resource 6546	6512	SE:MENTAL HEALTH SERVICES				(4,486)	
James Stanfield cds, streaming lessons	6520	SE:PROJECT WORKABILITY I LEA				(3,000)	
Budget New Mental Health Res 6546	6546	MENTAL HEALTH SERVICES				4,531	
CARES Funds at Est Acts	7420	LEARN LOSS MITIGATION PROP 98				(48,328)	
JCCASAC Virtual Conference (125/attendee)	7510	LOW PERFORMING STU BLOCK GRANT				994	
Reduce to Actuals at Est Acts	9010	OTHER RESTRICTED LOCAL				(795,396)	
MHS 1/3 Utilities Charge Year 2	9411	MIGRANT HEAD START-FED PASS TH				1,551	
Total Services, Other Operating Expenses			7,297,393	9,188,790	(243,614)	(1,090,672)	7,854,504
<b>Capital Outlay (6000-6999)</b>			86,200	70,090			
Res 6500 Est Acts	6500	SE:STATE LOCAL ASSIST GRANT				(16,500)	
Total Capital Outlay			86,200	70,090	-	(16,500)	53,590

Budget Variance Detail for  
April 2021  
May 20, 2021 Board Meeting

			2020-21	2020-21	Variance		2020-21
Description (Object Code Range)	Res	Program	Adopted Budget	Board Meeting 04/15/21	Unrestricted	Restricted	Board Meeting 05/20/21
<b>Other Outgo (7100-7299, 7400-7499)</b>			4,974,756	4,975,219			
<b>Total Other Outgo</b>			<b>4,974,756</b>	<b>4,975,219</b>	<b>-</b>	<b>-</b>	<b>4,975,219</b>
<b>Interprogram Support Services (7300-7399)</b>			(75,056)	(112,464)			
Adjust Indirects at estimated actuals	0060	ADMINISTRATION			19,571		
Est Acts/April SalUp, Clear 4399s/Negatives	0610	JUVENILE COURT BASE			1,174		
Est Acts/Adjust ISC	0611	JUVENILE COURT SUPP/CONC			(12,217)		
Est Acts/Adjust ISC	0620	COUNTY COMMUNITY BASE			15,980		
Est Acts/Adjust ISC	0621	COUNTY COMMUNITY SUPP/CONC			13,888		
Est Acts/Adjust ISC	0830	ROC/P APPRTMNT-6350			22		
Est Acts/Adjust ISC	3310	SE:LOCAL ASSIST ENTITLEMENT				2,301	
Est Acts/Adjust ISC	6500	SE:STATE LOCAL ASSIST GRANT				(31,587)	
Est Acts/Adjust ISC	6512	SE:MENTAL HEALTH SERVICES				(379)	
Est Acts/Adjust ISC	6546	MENTAL HEALTH SERVICES				260	
Est Acts/Adjust ISC	7510	LOW PERFORMING STU BLOCK GRANT				84	
Est Acts/Adjust ISC	9411	MIGRANT HEAD START-FED PASS TH				(9,096)	
<b>Total Interprogram Support</b>			<b>(75,056)</b>	<b>(112,464)</b>	<b>38,417</b>	<b>(38,417)</b>	<b>(112,464)</b>
<b>Interfund Transfers Out (7600-7629)</b>			466,051	129,729			
<b>Total Interfund Transfers Out</b>			<b>466,051</b>	<b>129,729</b>	<b>-</b>	<b>-</b>	<b>129,729</b>
<b>TOTAL EXPENDITURES</b>			<b>52,320,542</b>	<b>54,316,814</b>	<b>(478,382)</b>	<b>(1,828,261)</b>	<b>52,010,171</b>
<b>BEGINNING FUND BALANCE</b>			27,366,002	28,254,427			28,254,427
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>			(4,078,064)	(529,003)	551,673	27,459	50,130
<b>ENDING FUND BALANCE</b>			23,287,938	27,725,425			28,304,557





## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** May 20, 2021

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**Action**



**Information**

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

**FROM:** Liann Reyes, Deputy Superintendent, Business Services

**SUBJECT:** Surplus Items

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### BACKGROUND

The Santa Cruz County Office of Education (COE) owns ten (10) computers that are no longer viable for business.

We determined that they do not hold monetary value and therefore we advise to implement Education Code 17545.

Per Board Policy 3260, the Board must evaluate and vote on the disposal method for computers. This Board Policy is attached for your review.

### SUPERINTENDENT'S RECOMMENDATION:

Approve disposal of surplus items.

### FISCAL IMPLICATIONS:

Detailed herein.



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

**BOARD OF EDUCATION**

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

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

**DATE:** May 12, 2021

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

**FROM:** Liann Reyes, Deputy Superintendent, Business Services

**SUBJECT:** Declaration of Surplus Equipment

The Santa Cruz County Office of Education (SCCOE) has ten (10) computers that have been identified as surplus equipment and the Technology Division is recommending they be disposed of.

These computers were purchased by the Alternative Education Department for the Ponderosa High School site over eight (8) years ago. Per our Chief Technology Officer, the computers do not perform at a level required by today's standards and therefore no longer hold any monetary value.

The administration recommends the board vote to authorized disposal of the computers.

Per Board Policy 3260, the board must evaluate and vote on the disposal of such equipment.

AssetTag	StatusId	Owner	ProductId	SerialNumber	PurchasDate	PurchasOrder	Timestamp
16037	E-Waste-01	Pondo	Desktop - Dell - OptiPlex - 780	fq81yr2	2009-05-21	N/A	2021-03-26
15941	E-Waste-01	Pondo	Desktop - Dell - OptiPlex - 780	71x1dq1	2009-05-21	N/A	2021-03-26
16031	E-Waste-01	Pondo	Desktop - Dell - OptiPlex - 780	2qp6xq1	2009-05-21	N/A	2021-03-26
16050	E-Waste-01	Pondo	Desktop - Dell - OptiPlex - 780	2qq7xq1	2009-05-21	N/A	2021-03-26
16051	E-Waste-01	Pondo	Desktop - Dell - OptiPlex - 780	2qp5xq1	2009-05-21	N/A	2021-03-26
15899	E-Waste-01	Pondo	Desktop - Dell - OptiPlex - 780	2qp9xq1	2009-05-21	N/A	2021-03-26
16054	E-Waste-01	Pondo	Desktop - Dell - OptiPlex - 780	2q27xq1	2009-05-21	N/A	2021-03-26
16048	E-Waste-01	Pondo	Desktop - Dell - OptiPlex - 780	2q37xq1	2009-05-21	N/A	2021-03-26
16036	E-Waste-01	Pondo	Desktop - Dell - OptiPlex - 780	3sb3dk1	2009-05-21	N/A	2021-03-26
15335	E-Waste-01	Pondo	Desktop - Dell - OptiPlex - 780	1n2n4k1	2009-05-21	N/A	2021-03-26

## EDUCATION CODE

**17545.** (a) The governing board of any school district may sell for cash any personal property belonging to the district if the property is not required for school purposes, or if it should be disposed of for the purpose of replacement, or if it is unsatisfactory or not suitable for school use. There shall be no sale until notice has been given by posting in at least three public places in the district for not less than two weeks, or by publication for at least once a week for a period of not less than two weeks in a newspaper published in the district and having a general circulation there. If there is no such newspaper, then in a newspaper having a general circulation in the district; or if there is no newspaper, then in a newspaper having a general circulation in a county in which the district or any part thereof is situated. The board shall sell the property to the highest responsible bidder, or shall reject all bids.

(b) The governing board may choose to conduct any sale of personal property authorized under this section by means of a public auction conducted by employees of the district or other public agencies, or by contract with a private auction firm. The board may delegate to the district employee responsible for conducting the auction the authority to transfer the personal property to the highest responsible bidder upon completion of the auction and after payment has been received by the district.

17546. (a) If the governing board, by a unanimous vote of those members present, finds that the property, whether one or more items, does not exceed in value the sum of two thousand five hundred dollars (\$2,500), it may be sold at private sale without advertising, by any employee of the district empowered for that purpose by the board.

(b) Any item or items of property having previously been offered for sale pursuant to Section **17545**, but for which no qualified bid was received, may be sold at private sale without advertising by any employee of the district empowered for that purpose by the board.

(c) If the board, by a unanimous vote of those members present, finds that the property is of insufficient value to defray the costs of arranging a sale, the property may be donated to a charitable organization deemed appropriate by the board, or it may be disposed of in the local public dump on order of any employee of the district empowered for that purpose by the board.

17547. The money received from the sale shall be placed to the credit of the fund from which the original expenditure for the purchase of the property was made or in the general or reserve fund of the district.

**SALE OR OTHER DISPOSITION OF SURPLUS PERSONAL PROPERTY**

The Santa Cruz County Superintendent of Schools (County Superintendent) may sell or otherwise dispose of any personal property that he/she declares surplus to the needs of the Santa Cruz County Office of Education (SCCOE), through a process consistent with Education Code.

Personal property is defined as instructional materials, equipment, relocatable buildings, supplies, vehicles, and other such items.

The following shall be the order in which disposal is accomplished.

1. The County Superintendent is required to certify the value of the property in a report to the Santa Cruz County Board of Education (County Board) for its review.
2. Offer the property at fair market value to all school districts within Santa Cruz County.
3. Conduct a public sale at fair market value.
4. Surplus personal property that the County Superintendent and the County Board agree to be of insufficient value to defray the cost of arranging a sale shall be disposed of in the most efficient manner not inconsistent with the Education Code.

For surplus personal property estimated to be over \$25,000 that belongs to SCCOE, the County Superintendent is required by law to:

1. Obtain an independent evaluation of the property.
2. Bring the proposed sale to the attention of the County Board for its approval.
3. Advertise property for sale in a newspaper of general circulation for no less than one week.

**Business and Non-instructional Operations BP 3260****SALE OR OTHER DISPOSITION OF SURPLUS PERSONAL PROPERTY (continued)**

*Legal Reference:*

*EDUCATION CODE*

*1279 County Superintendent of Schools, disposing of personal property*

*1605 Property Title*

*17540-17542 Sale or lease of personal property by on district to another*

*17545-17555 Sale of personal property*

*35168 Inventory, including record of time and mode of disposal*

*60500-60530 Sale, donation, or disposal of instructional materials*

*GOVERNMENT CODE*

*25505 District property, disposition, proceeds*

*CODE OF REGULATIONS, TITLE 5*

*3944 Consolidated categorical programs, district title to equipment*

*3946 Disposal of equipment purchased with state and federal consolidated application funds*

*UNITED STATES CODE, TITLE 40*

*549 Surplus Property*

## SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES

When any Santa Cruz County Office of Education (SCCOE)-owned instructional materials, equipment, supplies, or other personal property becomes unusable, obsolete, or no longer needed, the County Superintendent of Schools or designee shall notify the County Board of Education (CBE), provide an estimated value, and recommend whether the items be sold or disposed of by one of the methods prescribed in law and administrative regulation. Upon approval by the CBE, the County Superintendent or designee shall arrange for the sale or disposal of these items.

If the CBE members who are in attendance at a meeting unanimously agree that the property, whether one or more items, does not exceed \$2,500 in value, the property may be sold without advertising for bids. (Education Code 17546)

If the CBE members who are in attendance at a meeting unanimously find that the value of the property is insufficient to defray the costs of arranging a sale, the property may be donated to a charitable organization deemed appropriate by the CBE or may be disposed of in the local public dump. (Education Code 17546)

Instructional materials may be considered obsolete or unusable when they:

1. Have been replaced by more recent editions or new materials selected by the CBE and have no foreseeable value in other instructional areas.
2. Contain information rendered inaccurate or incomplete by new research or technologies.
3. Contain demeaning, stereotyping, or patronizing references to any group of persons protected against discrimination by law or CBE policy.
4. Are damaged beyond use or repair.

The County Superintendent or designee shall establish procedures to be used when selling equipment for which the federal government has a right to receive all or part of the proceeds. These procedures shall ensure a reasonable amount of competition so as to result in the highest possible revenue.

### Legal Reference:

#### EDUCATION CODE

17540-17542 Sale or lease of personal property by one district to another

17545-17555 Sale of personal property

35168 Inventory, including record of time and mode of disposal

42291.5 Temporary school bus designation

42303 School bus sale to another district

60500-60530 Sale, donation, or disposal of instructional materials

BP 3270

Sale and Disposal of Books, Equipment and Supplies

Page 2

GOVERNMENT CODE

25505 District property; disposition; proceeds

CODE OF REGULATIONS, TITLE 5

3944 Consolidated categorical programs, district title to equipment

3946 Disposal of equipment purchased with state and federal consolidated application funds

UNITED STATES CODE, TITLE 40

549 Surplus property

CODE OF FEDERAL REGULATIONS, TITLE 34

80.32 Equipment acquired under a grant or sub-grant

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

Standards for Evaluating Instructional Materials for Social Content, 2000

WEB SITES

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

School Services of California, Inc.: <http://www.sscal.com>

Adopted: June 21, 2018



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** May 20, 2021

☒

**Action**



**Information**

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

**FROM:** Liann Reyes Superintendent, Business

**SUBJECT:** Gifts and Donations

---

### BACKGROUND

County Board of Education Policy 3280 requires that all gifts and donations received by programs conducted by the County Superintendent of Schools be accepted by the County Board of Education.

### SUPERINTENDENT'S RECOMMENDATION:

Accept gifts and donations as follows:

Program:	Donor:	Value:
----------	--------	--------

Alternative Education	Sira A Taylor	\$200
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### FISCAL IMPLICATIONS:

Gifts/donations received will be utilized by the programs/staff to which they are donated.



**Santa Cruz County Office of Education  
INCOME TRANSMITTAL FORM-#1 2020/2021**

Date: **4/20/2021**

To: Business Services-Sonora

Prepared by: Molly Tierney

Extension: Cypress

Department: **Alt Ed**

Subject: Transmittal of Program Related Income

Name of Program

Prog Number

to be credited:

Fund	Resource	Year	Goal	Function	Object	School	Mgmt	
01	0620	0	0000	0000	8699	600	7502	<b>\$200.00</b>
<b>TOTAL</b>								<b>\$200.00</b>

Name of event / reason for transmittal: **parent donation check**

1. Amount received in checks:

**\$ 200.00**

**CYPRESS PARENT DONATIONS**

2. Amount received in cash or money order:

**MO**

*NOTE: The department must issue a receipt when cash is collected.  
Please submit a copy of all receipts with this form.*

**3. Total amount of deposit:**

**\$ 200.00**

Difference **\$0.00**

Received by: \_\_\_\_\_

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

Please submit 2 copies of the Income Transmittal form.

One copy will be your receipt after it is signed by the Business Office.

***Please do not leave cash unattended.***

You may hand deliver cash to: Michelle Coffman

|

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

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** May 20, 2021

☐

**Action**

☒

**Information**

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

**FROM:** Administration Department

**SUBJECT:** Correspondence

---

#### **BACKGROUND**

Official correspondence received by the Board is included herein.

#### **SUPERINTENDENT'S RECOMMENDATION:**

Receive correspondence.


#### **FISCAL IMPLICATIONS:**

None.

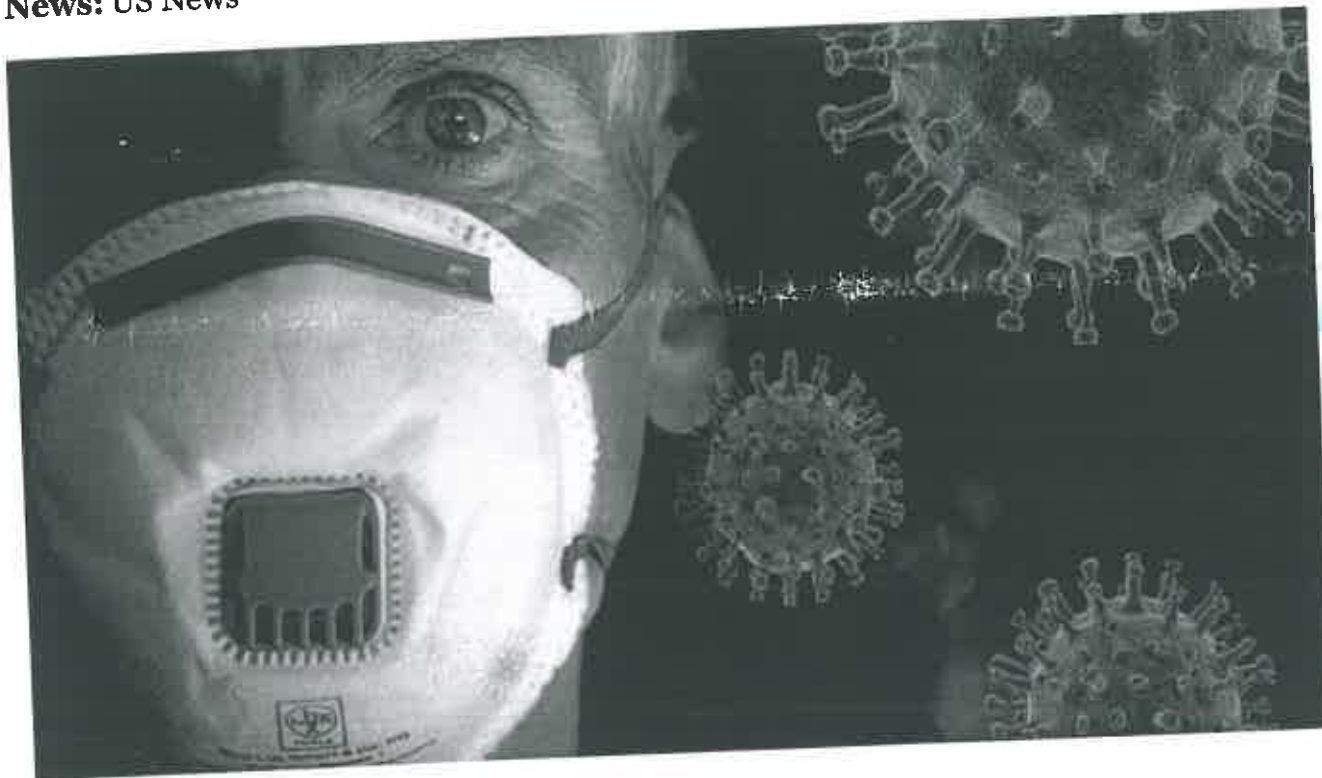
**Please reconsider your treatment of our children. They have been through enough. They do not deserve to be treated like beasts. Kept in plexiglass cages and forced to wear muzzles, like dogs.**

**There is NO benefit to what you are doing to them. They, and their parents, will only continue to resent you, the teachers, and everyone who works in education even more for doing this to the kids.**

# 'Masks Are Dirty, Dangerous, Dehumanizing'

 churchmilitant.com/news/article/face-masks-are-dirty-dangerous-dehumanizing

News: US News



by Jules Gomes • ChurchMilitant.com • April 19, 2021

## Gates, Soros-funded 'fact-checkers' rush to discredit cutting-edge study



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STANFORD, California (ChurchMilitant.com) - "Fact-checkers" funded by globalist multi-billionaires have launched a concerted campaign to discredit a scientific study that damns face masks as not just ineffective against COVID-19, but as dirty, dangerous and dehumanizing.



**Congresswoman Marjorie Taylor Greene wears a protest mask**

On Friday, the "fact-checking" site PolitiFact — hosted by the Bill Gates and George Soros-funded Poynter Institute for Media Studies — attacked the study posted on the U.S. National Center for Biotechnology Information (NCBI) website as "lacking evidence."

The NCBI is a division of the National Library of Medicine (NLM) at the National Institutes of Health (NIH) and, together with the collective research components of NIH, constitutes "the largest biomedical research facility in the world."

The Poynter Institute for Media Studies is funded by the Bill and Melinda Gates Foundation, George Soros' Open Society Foundations, eBay's Omidyar Network, Arthur M. Blank Family Foundation, the Park Foundation, Google and the National Endowment for Democracy.

The paper, titled "Facemasks in the COVID-19 Era: A Health Hypothesis," authored by Stanford University cardiologist Dr. Baruch Vainshelboim, and published in the January 2021 edition of the journal Medical Hypotheses, was deleted by Facebook and Twitter after it went viral on the left-wing social media platforms.

"Scientific evidence supporting face masks' efficacy is lacking," but "adverse physiological, psychological and health effects are established," Vainshelboim stressed, noting how masks "restrict breathing, causing hypoxemia and hypercapnia, and increase the risk for respiratory complications, self-contamination and exacerbation of existing chronic conditions."

The scientist also pointed out that there was no scientific evidence supporting the efficacy of masks "for reducing morbidity or mortality associated with infectious or viral diseases."

Encountering people who wear face masks activates innate stress-fear emotion.

Vainshelboim showed how the World Health Organization (WHO) had contradicted itself — initially announcing that "face masks are not required, as no evidence is available on [their] usefulness to protect non-sick persons" and that "cloth (e.g., cotton or gauze) masks are not recommended under any circumstance."

However, the WHO later stated that using fabric masks as a general community practice prevents "the infected wearer transmitting the virus to others" and "offer[s] protection to the healthy wearer against infection."

The WHO, like the Centers for Disease Control and Prevention (CDC), had also stated that fabric masks should only be used by infected persons and not as prevention practice in asymptomatic individuals "due to the lower filtration, breathability and overall performance of fabric face masks."

Vainshelboim cited peer-reviewed studies demonstrating "that cloth masks have significant health and safety issues, including moisture retention, reuse, poor filtration and increased risk for infection."



# CAPITALIZING ON CORONA



Watch Video At: <https://youtu.be/tcgL96FFbV4>

The researcher also emphasized the "dehumanizing" impact of a mask, opining that face coverings "partially delete the uniqueness and individuality of [the] person who is wearing the facemask, as well as the connected person."

Wearing a mask causes a "hypoxic and hypercapnic state that constantly challenges the normal homeostasis, and activates fight-or-flight stress response," and "encountering people ... wearing face masks activates innate stress-fear emotion," Vainshelboim observed.

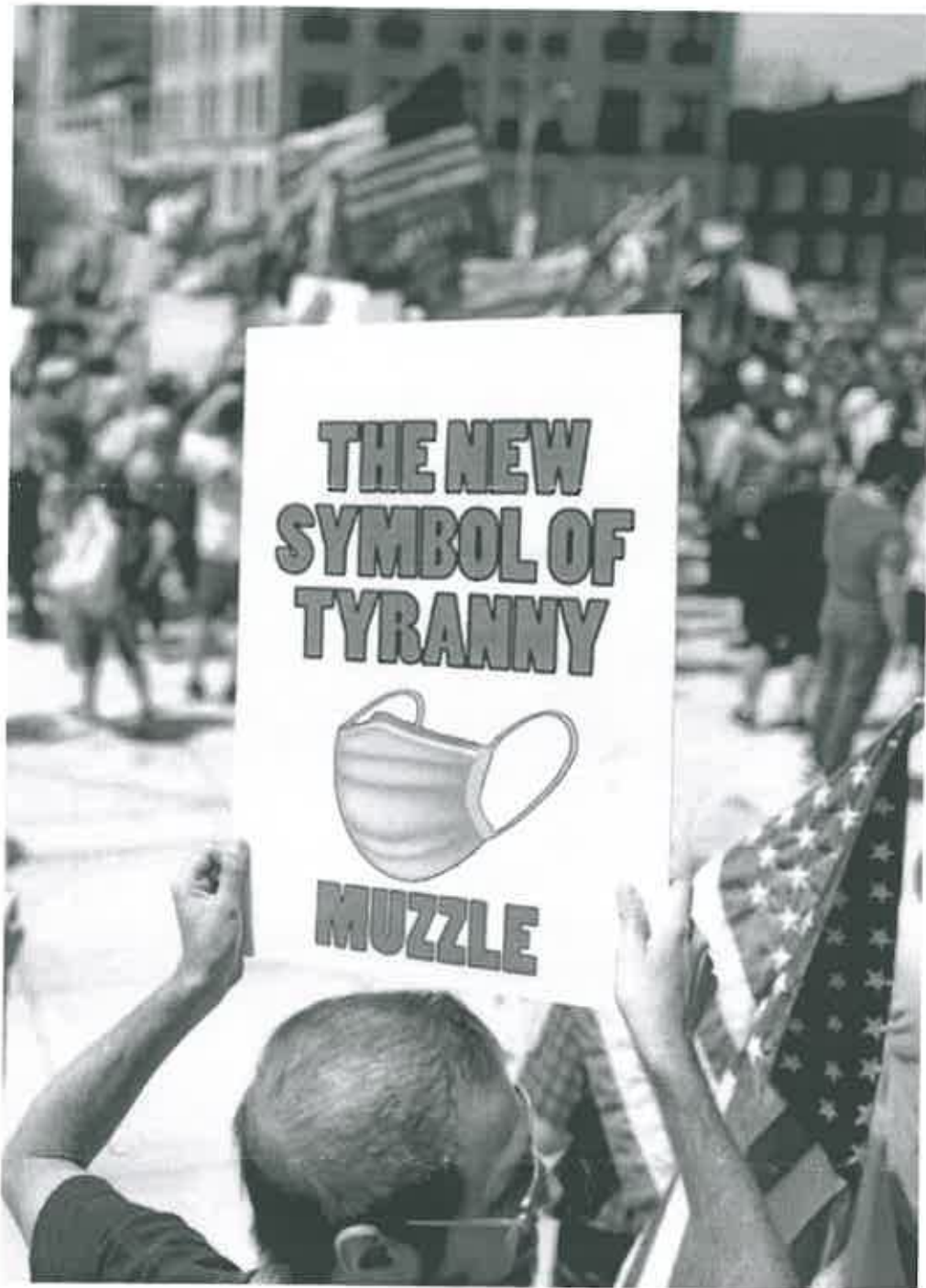
Masks restrict breathing, causing hypoxemia and hypercapnia, and increase the risk for respiratory complications, self-contamination and exacerbation of existing chronic conditions.

"The repeatedly or continuously activated stress-fear response causes the body to operate on survival mode, having sustained increase in blood pressure, pro-inflammatory state and immunosuppression," the researcher added.

The scientific paper noted that the "devastating" long-term health consequences of masks include exacerbating chronic illnesses like hypertension, cardiovascular disease, diabetes, cancer and Alzheimer's. Moreover, according to the paper, mask-wearing can aggravate anxiety, depression, social isolation and loneliness, thus "increasing the risk for premature mortality."

I will SUE the District for this!!





Mask protestors at a COVID-19 rally

PolitiFact uses the logical fallacy of argument from authority to discredit the article, attacking the scientific credibility of Vainshelboim and the journal Medical Hypotheses.

Even though Vainshelboim's claims are based on numerous peer-reviewed studies cited in his paper, PolitiFact attempts to discredit Medical Hypotheses as "a journal that says its purpose is to publish 'interesting theoretical papers.'"

Medical Hypotheses openly acknowledges it was launched to open "the field to radical hypotheses which would be rejected by most conventional journals." However, it gives assurances that all published papers are "reviewed by the editor and external reviewers to ensure their scientific merit."

Vainshelboim himself is widely published in peer-reviewed medical and scientific journals, including publications of the European Respiratory Society.

Instead of responding with counter articles from other peer-reviewed medical journals, PolitiFact cites other so-called fact-checking sites, namely Lead Stories and USA Today.

While Lead Stories is funded by Facebook and Google (and provides services to Beijing-based ByteDance, the company running TikTok), USA Today's parent company, Gannett Co., has received funding from the Gates Foundation.

The Columbia Journalism Review describes the fact-checkers as journalism's "Gates keepers," noting how, of the "nearly 20,000 charitable grants the Gates Foundation had made through the end of June," more than \$250 million went toward journalism.

--- Campaign 31877 ---

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## Related Stories

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By David Nussman • o

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By Martina Moyski • o

Watch

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## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** May 20, 2021

☐

Action

☒

Information

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

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools  
Audrey Sirota, County Office Arts Coordinator

**SUBJECT:** Youth Arts Council Presentation

---

#### BACKGROUND

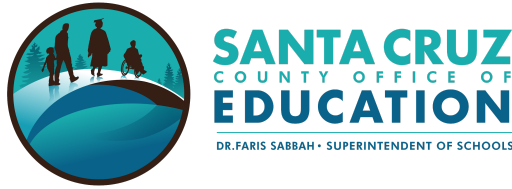
Students from the Youth Arts Council will be sharing their culminating project from the year and will be presenting on their future plans.

#### SUPERINTENDENT'S RECOMMENDATION:

Receive presentation.

#### FISCAL IMPLICATIONS:

None.



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** May 20, 2021

☐

Action

☒

Information

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

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools  
Debi Bodenheimer, Associate Superintendent, Educational Services

**SUBJECT:** Educator of the Year Awards

---

### BACKGROUND

Each year, the Santa Cruz County Board of Education celebrates the accomplishments of teachers, classified employees, administrators, and counselors. Award recipients are nominated by their peers and will be awarded a plaque of outstanding achievement by Superintendent Sabbah.

**Award Recipients:** Christie Danner, Counselor of the Year, SVUSD  
Christina MacLean, Administrator of the Year, PVUSD  
JoAnne Roster, Teacher of the Year, SUESD  
Kathy Pruett, Classified Employee of the Year, SCCS

### SUPERINTENDENT'S RECOMMENDATION:

Receive presentation.



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## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** May 20, 2021

☐

Action

☒

Information

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

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

**SUBJECT:** COVID-19 Schools Update

---

#### BACKGROUND

Superintendent Sabbah will give a presentation regarding the ways in which the Santa Cruz County Office of Education has been working in collaboration with School Districts and other partners to support students during the COVID-19 Pandemic.

#### SUPERINTENDENT'S RECOMMENDATION:

Receive presentation.

#### FISCAL IMPLICATIONS:

None.



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## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** May 20, 2021

☐

Action

☒

Information

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

**FROM:** Debi Bodenheimer, Associate Superintendent, Educational Services  
Sofia Sorensen, County Office Multilingual Coordinator

**SUBJECT:** Multilingual Students Presentation

---

#### BACKGROUND

Sofia will be presenting an overview of the Multilingual student community prior to the vote of Resolution #21-7

#### SUPERINTENDENT'S RECOMMENDATION:

Receive presentation.

#### FISCAL IMPLICATIONS:

None.



# EL RISE in Santa Cruz County 2020-21

**EL RISE!** is a collaboration between **Californians Together**, **SEAL** (Sobrato Early Academic Language) s a collaboration between **Californians Together**, **SEAL** (Sobrato Early Academic Language) and Loyola Marymount University's **Center for Equity for English Learners**, funded by the California Department of Education to support statewide implementation of the [English Learner Roadmap State Board of Education policy](#).

Over three years, EL RISE! will work with and through 20 County Offices of Education to support LEAs in the following areas:

- Strengthen the **capacity** of County Offices of Education to support LEAs in planning, professional learning, and continuous improvement processes to centralize and meet the needs of their English learners in alignment with the EL Roadmap;
- Increase educators' **knowledge** of the EL Roadmap and research-based practices for English learners, and **understanding** of the implications for multiple roles and levels of the system;
- Build **skills and strategies** for implementing English Learner Roadmap policy-aligned evidence-based practices;
- Facilitate the development of **shared vision and priorities for local plans** and implementation of the EL Roadmap leading to greater coherence;
- Support the **design, improvement** and sustainability of strong research-based **language acquisition programs** and services for English learners, including dual language programs.



**In 2020-21, Santa Cruz County LEAs participated in the following sessions:**

- **Elementary ELD Institute:** Live Oak, Soquel, Scotts Valley  
This four session institute facilitated by Sobrato Early Academic Language focused on the implementation of Principle 1: Assets-oriented an Needs-Responsive School and Principle 2: Intellectual Quality of Instruction and Meaningful Access  
Pedagogical strategies included: family interviews, home-school connection projects, language function focus walls and oral language analysis
- **Dual Language Pedagogy Teacher Strand:** Live Oak, PVUSD  
This five module series, to be delivered over two years focused this year on Principles 1

and 2, Pedagogical strategies included Teaching Through Testimonios, Family Workshops and Gallery Walks in addition to language function focus walls and oral language analysis in both languages.

- **Dual Language Administrators Institute:** Live Oak, PVUSD

This four session institute facilitated by Sobrato Early Academic Language focused on the role of school administrators in leading successful Dual Language programs.

- **Secondary ELD Institute:** Live Oak, Soquel Union, SCCS, PVUSD

This two session Institute facilitated by EL RISE, engaged educators' equity mindsets on behalf of multilingual students by focusing on implementing a culturally and linguistically sustaining pedagogy to provide both Integrated ELD in all content areas and Designated ELD.

Offerings for year two, 2021-22 are currently being planned in conjunction with district leaders. For more information, please contact Sofia Sorensen ([ssorensen@santacruzcoe.org](mailto:ssorensen@santacruzcoe.org))





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## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** May 20, 2021

☐

Action

☒

Information

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

**FROM:** Maria Reitano, Pacific Collegiate Head of School

**SUBJECT:** Pacific Collegiate School Diversity Update

---

#### BACKGROUND

The Board will receive an update from Pacific Collegiate School regarding their efforts to increase diversity amongst the staff and student body.

#### SUPERINTENDENT'S RECOMMENDATION:

Receive presentation.

#### FISCAL IMPLICATIONS:

None.



# Pacific Collegiate School

Equity Update

May 20, 2021

# 2021 Recognition for Pacific Collegiate School



California Distinguished School



#1 High School in the SC Area  
#10 High School in California  
#22 Charter High School in the Nation  
#95 High School in the Nation

# Meeting the Challenges of 2020-2021

- **Supporting Excellence for All**

- PCS distributed devices and mobile hotspots to all students who needed them to access distance/hybrid learning
- PCS teachers engaged in 18+ hours of professional learning about best practices in distance and hybrid learning, and 8+ hours of professional learning focused on trauma-informed teaching and social-emotional learning
- Additional mental health and academic interventions employed to support student success

- **Distance Learning (August - April)**

- 225 minutes of synchronous instruction daily (+asynchronous work)
- 99% attendance across all grade levels
- “Stick Around Tutorials” for every class
- Extended learning hours (before/after school), with free tutoring and academic support services (esp. for English learners, students with disabilities, FTC, low income students)
- Small Cohort Targeted Support for students with disabilities, English learners, students with poor connectivity, and/or those identified by SST as needing additional support

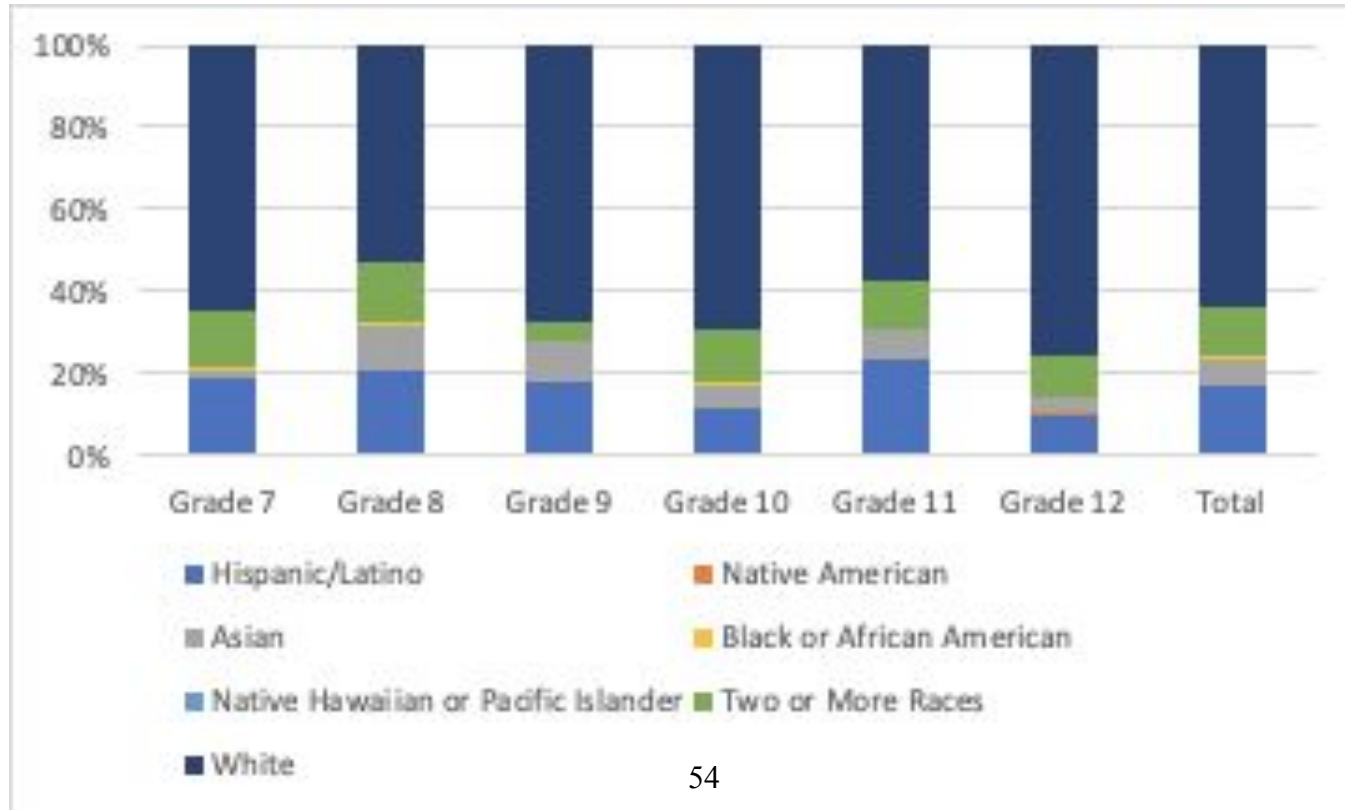
- **Hybrid Learning (April-May)**

- 85% of PCS students returned to campus in 2 stable groups (A: Mondays/Tuesdays, B: Wednesdays/Thursdays; all students remote on Fridays)
- 240 minutes of in-person or synchronous instruction daily

# PCS Enrollment for 2021-2022 *(as of April 22, 2021)*

- Annual Lottery: March 2, 2021 at 5pm
- 223 applications for 7th grade (only 9% FTC/FRL)
- Enrolled 94 students in 7th grade, 35% students of color:
  - Latinx 18% (17)
  - Asian 2% (2)
  - Black/African American 1% (1)
  - Two or More Races 14% (13)
  - White 65% (61)p

# 2021-2022 PCS Enrollment by Race/Ethnicity



# PCS Strategic Planning

Year-long multi-stakeholder process resulting in equity-focused goals for PCS:

- New [Mission, Vision, and Values Statements](#)
- Strategic Plan Focus Areas:
  - Excellence for All: DEI and Student Achievement
  - School Climate/Culture
  - Family and Community Engagement and Outreach
  - Recruitment, Retention, and Development of Diverse Faculty & Staff
  - Data Systems/Analysis
  - Financial Sustainability
- Next Step: Develop *PCS Equity by Design* policy to inform all aspects of our work.

# Outreach & Community Partnerships

- **Inclusive Communications**
  - Translated messages/translatable formats for written communications
  - Interpretation available for all meetings
  - Bilingual Liaison (2021-2022)
- **Networking/Participation in Community Equity efforts**
  - NTC National Equity Commission
  - SCCOE's Racial Equity & Justice COP
  - SCCOE'S Initiative for Racial Equity and Justice Student Representatives
  - UCSC Equity Research Partnership for a 2021/22
  - Partnership with National Hispanic Institute (HNI) (2 PCS student representatives)
- **Multi-Stakeholder Diversity & Outreach Committee**
- **Building Community Partnerships**



# Recruiting Diverse Faculty & Staff

- **Outreach and partnership with teacher preparation and internship programs, to create pipelines of diverse candidates:**
  - SJSU
  - UCSC Cal Teach
  - CSUMB
  - CSUEB
  - Santa Clara University (initial discussion)
  - Marshal Teacher Residency (plans for 2022-2023 partnership)
- **Updated recruiting and hiring policies and practices to forefront goal of diversifying staff**

# Students for Equity on Campus (SEC)

- **Student-led organization to champion issues of DEI at PCS, in partnership with PCS leadership/staff, Board, multi-stakeholder committee**
  - Meet with Head of School (bi-weekly)
  - Present to PCS Board (quarterly)
  - Student representatives to SCCOE's Initiative for Racial Equity and Justice
  - Student members of New Teacher Center's National Equity Commission
  - SEC will host ongoing DEI-related activities and an online DEI resource page for students

# Additional Efforts

- Website redesign and Diversity, Equity, Inclusion & Social Justice page in development
- An online web resource is under development for students and others to submit complaints and other concerns, such as those pertaining to bullying, racism, sexual harassment, physical safety and social emotional needs, etc.
- In addition to in-house PD efforts described in February, PCS students, leadership, faculty and Board members have attended equity-focused learning opportunities, such as (not an exhaustive list):
  - [Advancing Equity and Improving Outcome for All Students After the Pandemic](#)
  - [Multiple Panorama Education Equity and SEL webinars](#)
  - [Arts, Activism, and Americana: Understanding African American Studies](#)
  - [Diversity, Equity, and Inclusion & Organizational Change with Sherard Robbins of Visceral Change](#)



**THANK YOU**

**GRACIAS**  
**ARIGATO**  
**SHUKURIA**  
**JUSPAXAR**  
**DANKSCHEEN**  
**TASHAKKUR ATU**  
**YAQHANYELAY**  
**SUKSAMA**  
**EKHMET**  
**TINGKI**  
**BIYAN**  
**SHUKRIA**  
**GOZAIMASHITA**  
**EFCHARISTO**  
**KOMAPSUNIDA**  
**MAAKE**  
**GRAZIE**  
**MEHRBANI**  
**PALDIES**  
**BOLZİN**  
**MERCI**



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## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** May 20, 2021

☐

Action

☒

Information

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

**FROM:** Rebecca Olker, Senior Director, Fiscal Services  
Jill Stenton, CPA, Senior Manager, Eide Bailly LLP

**SUBJECT:** 2019-2020 Fiscal Year Annual Audit Report

---

### BACKGROUND

The Board will be provided with the 2019-2020 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.

### SUPERINTENDENT'S RECOMMENDATION:

Receive presentation.

### FISCAL IMPLICATIONS:




**SANTA CRUZ**  
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**BOARD OF EDUCATION**

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

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

TO: Dr. Faris Sabbah, County Superintendent of Schools  
Santa Cruz County Board of Education  
FROM: Liann Reyes, Deputy Superintendent, Business Services   
RE: COE Audit Report for Fiscal Year 2019-20  
DATE: May 7, 2021

The COE audit report will be presented by our audit firm, Eide Bailly, on May 20, 2021. Unlike previous audit reports, this one contains some audit findings and adjustments. This memo will provide explanations, context and background information to the County Superintendent and to the Board regarding those items.

The COE has used the audit firm of Vavrinek, Trine, Day & Co. (VTD) for more than twenty years. VTD was purchased by the audit firm of Eide Bailly in July of 2019. Typically, when there is a change in audit firms, audit procedures are performed differently which may result in new audit findings, identified misstatements or audit adjustments as one audit firm may have a different opinion or interpretation regarding an audit standard than another firm. This is not uncommon.

When VTD was bought by Eide Bailly, the audit partner was changed to Xiupin Guillaume, who has been on our account since 2018-19, as well as the senior auditor, Jill Stenton, who has been on our account since 2017-18. Ms. Stenton is the individual who has presented our audit report to the Board for the last several years. However, Eide Bailly, and in particular their Assurances Division located in North Dakota, appear to have a different ideology about customer interaction than the COE had previously experienced with VTD. In the past, our office was able to consult with our auditors and ask for guidance. This is very common and the COE business department frequently advises our districts to talk to their auditors if they have a question about how to handle a transaction that is unusual or not clearly outlined in the California School Accounting Manual (CSAM) or annual Audit Guide. Auditors typically guide their clients so that accounting transactions are posted correctly, in accordance with current audit standards. Statewide, Local Education Agencies (LEAs) rely on their auditors to assist in providing guidance and interpretation. It is a collaborative effort which LEA's rely on heavily. Unfortunately, it is the opinion of the current firm that offering guidance will inhibit their ability to provide an impartial audit. This leaves us to do our best to make an educated guess on how the audit staff may interpret audit guidelines and unique or new processes. Our office is disappointed that this is the position of the audit firm, as we no longer have a collaborative relationship to the same extent we enjoyed with VTD.

Below are the items that the auditors have brought to the County Superintendent's attention. The COE Business Office has provided additional information and explanation for these identified items from the audit and management letter.

### **RESPONSE TO AUDIT FINDINGS (Audit Report Pages 97 – 100)**

The first item listed as an audit finding in the audit report relates to Fund 71 for Other Post-Employment Benefits (OPEB). This finding was classified as a “material weakness”, which is explained further below.

The \$9 million in the OPEB fund has always been reported as a single agency fiduciary fund, per the instructions of prior auditors. Eide Bailly, however, has determined that the fund is considered an agent multi-employer defined benefit (OPEB) plan, and therefore cannot be treated as a trust fund. As such, the auditors have removed Fund 71 from the audit report. These funds are invested with the CalPERS CERBT program. We will continue to report to the County Superintendent and to the Board on the status of these funds in conjunction with the actuarial report. Further, the auditors have classified this finding as a “material weakness related to the financial statements” as it pertains to Internal Control because the compliance requirement was not prevented, or detected and corrected, on a timely basis. Simply stated, we followed the directive of our auditors when establishing the proper accounting standards for this fund, over the course of several years, only to have the Assurances Division override that guidance. Therefore, the COE is left with a material weakness for following the prior auditor directions since 2009 when the fund was originally established.

The second finding in the audit is regarding federal Special Education pass-thru funding. This finding was classified as a “significant deficiency”, which is explained further below.

The COE operates as the Administrative Unit (AU) of the North Santa Cruz County SELPA. The AU distributes both Federal and State Special Education funding to all the LEA’s within the SELPA. COE staff may offer guidance to the LEA’s regarding the posting of revenues and expenditures but do not monitor their expenditures beyond what they report to the COE as the SELPA AU. While the audit acknowledges the COE does complete aspects of sub recipient monitoring through the various committees and meetings, that process is not “formalized” via monitoring policies nor by documenting each sub recipient’s risk for potential noncompliance with program requirements. In response, the COE will prepare a 1) formal vehicle for documenting the risk assessment for the sub recipients, in alignment with Federal Uniform Guidance, Part 200, Subpart D 200.332, and 2) written monitoring policies. Please note that due to the delayed audit reporting deadline, the timeline to implement said policies and checklist is very short to avoid having a repeat finding in the 2020-21 fiscal year.

### **BOARD COMMUNICATION LETTER MISSTATEMENTS (Page 3 & 4)**

The following are classified as misstatements and are not listed as a finding in the audit report. These misstatements were corrected by the COE.

A transfer between the County School Service Fund and the Charter School fund that was recorded during the process of closing the books pertaining to Cypress Charter School.

When transfers between funds within the same LEA are made after June 30<sup>th</sup>, they are typically recorded via a process that is called a “Due to/Due from.” This process has been in place at the COE and other local LEAs for many, many years. Since the fiscal year ends June 30<sup>th</sup> and cash transactions after that date are recorded in the new fiscal year, it was always understood that there was an extra step required to properly set up the transfer in the prior fiscal year. Our Auditors do not want us to use the “Due to/Due from” process (which results in a movement of cash) and are instead requiring us to only set up an Accounts Receivable and Accounts Payable between funds within our own LEA without the Due to/Due from.

Then the actual movement of cash would only occur when the Accounts Payable or Accounts Receivable was actually processed.

The next item is the same situation as noted above in #1, except it is a transfer between the General fund and the County School Facilities Fund.

The third item is for the final Local Control Funding Formula calculation as follows:

The calculation for Local Control Funding Formula (LCFF) revenue is updated and finalized typically in August of the following year, once the final property tax revenues have been released and certified by the County Auditor-Treasurer's office. LEA's set up either a payable to or receivable from the State for overpayment or underpayment of LCFF revenue while closing the books. In February of the following year, the State will begin to repay owed funds or take back overpaid funds. The LEA's books would generally be closed by September 15th of the prior year; therefore, these adjustments are recorded against the payable or receivable that was set up. If the State's adjustment exceeds the prior year payable or receivable, the difference is recorded in the current year as a Prior Year Adjustment. This has been the process for many, many years. Since the deadline for audit reports was extended from the usual December timeframe to March, the actual LCFF information is known to auditors this year, when in prior years it was not. The COE does not agree with the auditors that this is a misstatement, as the final calculation was done with the correct, best available information known at the time the books were closed last August.

Lastly, the remaining item listed is noted as uncorrected financial statement misstatements and are considered as immaterial:

It is important to note the first item in this group (Understatement of Cash in County Treasury) as this will be reported this way every year. The County Auditor-Controller's office provides a letter and documentation each September regarding the fair market value of assets. These documents are utilized by the audit firm for reporting purposes only, to report the fair market value of current assets held at the County Treasury. The COE has not misstated anything in the general ledger or the audit report. These are important reference documents, and are especially relevant if large losses were realized on investments in the County Treasury.

It is my hope that this memo is helpful in providing additional information regarding the items listed by the auditors. The Business Office is happy to answer any further questions you may have. Please submit any questions regarding this memo directly to the Superintendent's Office and we will respond to the entire board. Please send questions to Verenise Valentin's email at: [vvalentin@santacruzcoe.org](mailto:vvalentin@santacruzcoe.org) and cc me at [lreyes@santacruzcoe.org](mailto:lreyes@santacruzcoe.org).

Thank you.

cc: Rebecca Olker, Senior Director of Fiscal Services  
Melissa Lopez, Director of Fiscal Services  
Verenise Valentin, Administrative Assistant to the Superintendent





April 20, 2021

County Superintendent of Schools  
Santa Cruz County Superintendent of Schools  
Santa Cruz, California

We have audited the financial statements of Santa Cruz County Superintendent of Schools as of and for the year ended June 30, 2020, and have issued our report thereon dated April 20, 2021. 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 March 1, 2020, 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 Santa Cruz County Superintendent of Schools 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 Santa Cruz County Superintendent of Schools major federal programs. Our audit of the financial statements and major program compliance does not relieve you or management of your 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 Santa Cruz County Superintendent of Schools 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 Santa Cruz County Superintendent of Schools major federal program compliance, is to express an opinion on the compliance for each of Santa Cruz County Superintendent of Schools 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 Santa Cruz County Superintendent of Schools' 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 April 20, 2021. 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 April 20, 2021.

### **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 Santa Cruz County Superintendent of Schools is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the fiscal year. 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 are pension and other postemployment benefits (OPEB) related liabilities.

Management's estimate of the aggregate net pension liability and the related deferred outflows of resources, deferred inflows of resources, and pension expense is based on the 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 is actuarially determined; utilizing projections of future contributions and future earnings, actuarial assumptions such as inflation, salary increases, mortality rates, investment rate of return and discount rates in the determination of the final balances reported in the CalSTRS and CalPERS audited financial statements. The SCCOE's proportionate share was determined by calculating the SCCOE's share of contributions to the pension plans relative to the contributions of all participating entities in the plans.

Management's estimate of the OPEB related liabilities and the related deferred outflows of resources, deferred inflows of resources and OPEB expense is based on work performed by an actuary; utilizing projections of future benefit costs, actuarial assumptions such as inflation, benefit cost increases, mortality rates and discount rates.

We evaluated the key factors and assumptions used to develop the pension and OPEB liabilities and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Management's estimate of the net OPEB liability and the related deferred outflows of resources and deferred inflows of resources is based upon actuarial estimates provided by Total Compensation Systems, Inc. We evaluated the key factors and assumptions used to develop the net OPEB liability and determined that it is reasonable in relation to the basic financial statements take as a whole.

#### *Financial Statement Disclosures*

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Santa Cruz County Superintendent of Schools' financial statements were related to the reporting of the OPEB and pension liabilities.

As described in Note 10 to the financial statements, a 1% increase or decrease in the discount rate and healthcare cost trend rate has a material effect on the SCCOE's total OPEB liability.

As described in Note 13 to the financial statements, a 1% increase or decrease in the discount rate has a material effect on the SCCOE's net pension liabilities.

#### **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.

The following misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by management:

- Remove agent multi-employer defined benefit OPEB plan as a fiduciary trust fund \$9,060,657
- Reverse Charter School Fund and County School Service Fund interfund receivable and payable \$591,215
- Reverse County School Facilities Fund and County School Service Fund interfund receivable and payable \$609,161

The following misstatements were brought to our attention and corrected by management:

- Adjust County School Service Fund (General Fund) Local Control Funding Formula (LCFF) revenue and related accounts payable and accounts receivable \$2,276,506

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

- Understatement of Cash in County Treasury (fair market value adjustment)  
County School Service Fund (General Fund) \$213,191  
Aggregate Remaining Non-Major Funds \$10,420  
Government-wide \$223,611
- Overstatement of OPEB expenses to bring on Medical Premium Program (MPP)  
liability previously not recorded \$128,025

Fair market value was not adjusted because gains or losses generally do not materialize due to the nature of the investment in the county treasury pool. Redemptions of this investment are generally at face value.

The effect of these uncorrected misstatements, including the effect of the reversal of prior year uncorrected misstatements as of and for the year ended June 30, 2020, is an understatement of the change in net position of \$223,611 for government-wide financial statements, an understatement of \$213,191 for the General Fund, and \$10,420 for the non-major fund aggregate fund balance.

### **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 Santa Cruz County Superintendent of Schools' 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 April 20, 2021.

### **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.

### **Modification of the Auditor's Report**

We have made the following modification to our auditor's report.

As discussed in Note 16 to the financial statements, the prior year financial statements contained certain an error that was discovered during the current year. The prior year financial statements incorrectly included an agent multi-employer defined benefit other postemployment benefits plan as a trust fund. Accordingly, the beginning net position of the fiduciary fund financial statements has been restated to remove the trust fund. Our opinions are not modified with respect to this matter.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with Santa Cruz County Superintendent of Schools, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Santa Cruz County Superintendent of Schools' auditors.

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

A handwritten signature in black ink that reads "Esde Sully LLP". The signature is written in a cursive, flowing style.

San Ramon, California



Financial Statements  
June 30, 2020

## Santa Cruz County Superintendent of Schools

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## Independent Auditor's Report

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Santa Cruz County Superintendent of Schools (the SCCOE) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the SCCOE's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the 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, 2020, 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.

## **Correction of Error**

As discussed in Note 16 to the financial statements, the prior year financial statements contained certain an error that was discovered during the current year. The prior year financial statements incorrectly included an agent multi-employer defined benefit other postemployment benefits plan as a trust fund. Accordingly, the beginning net position of the fiduciary fund financial statements has been restated to remove the trust fund. Our opinions are not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison schedules, schedule of changes in the COE's net OPEB liability and related ratios, schedule of COE contributions for OPEB, schedule of changes in the COE's MPP Net OPEB liability and ratios, schedule of the COE's proportionate share of the net pension liability, and the schedule of COE's contributions as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Santa Cruz County Superintendent of School's basic financial statements. The accompanying supplementary information such as the combining non-major fund financial statements and Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and the other supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is 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 April 20, 2021 on our consideration of the Santa Cruz County Superintendent of School'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 Santa Cruz County Superintendent of School'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 Santa Cruz County Superintendent of School's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

San Ramon, California  
April 20, 2021

## Introduction

This section of Santa Cruz County Superintendent of School's (SCCOE) annual financial report presents our discussion and analysis of the SCCOE's financial performance during the fiscal year that ended on June 30, 2020 with comparative information for the year ended June 30, 2019. Please read it in conjunction with the SCCOE's financial statements, which immediately follow this section.

## Financial Highlights

- Total net position was \$16,871,113 on June 20, 2020.
- Overall revenues for the SCCOE were \$67,033,174 while expenditures were \$69,246,289.
- The total long-term obligations other than OPEB and pension were \$8,628,090, which primarily includes \$8,158,808 of Certificates of Participation (COP) debt issuance.

## 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 SCCOE operations in more detail. The fund financial statements comprise the remaining statements using the current resources measurement focus and modified accrual basis of accounting.
  - **Governmental funds** statements tell how general government services were financed in the short term as well as what remains for future spending.
  - **Fiduciary fund** statements provide information about the financial relationships in which the SCCOE acts solely as a trustee or agent for the benefit of others, to whom the resources belong.

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 SCCOE 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 SCCOE's net position and how they have changed. Net position – the difference between the assets and deferred outflows of resources, and liabilities and deferred inflows of resources – are one way to measure the SCCOE's financial health or position. Over time, increases or decreases in the SCCOE's net position are an indicator of whether its financial health is improving or deteriorating, respectively. To assess the overall health of the SCCOE, 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 SCCOE include government activities. Most of the SCCOE'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 SCCOE's most significant funds, not the SCCOE as a whole. Funds are accounting devices that the SCCOE 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 SCCOE is meeting legal responsibilities for using certain revenues. The SCCOE has two kinds of funds:

Governmental funds - Most of the SCCOE'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 SCCOE'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 SCCOE is the fiduciary for assets that belong to the Special Education Coordinating Agency JPA. The SCCOE is responsible for ensuring that assets reported in the agency fund are used only for their intended purposes and by those to whom the assets belong. The SCCOE's agency fund reports fiduciary activities in a separate statement of fiduciary net position. We exclude these activities from the SCCOE-wide financial statements because the SCCOE cannot use the assets to finance its operations.

## Financial Analysis of the Entity as A Whole

### Net Position

The SCCOE's net position was \$16,871,113 for the fiscal year ended June 30, 2020. Of this amount, (\$2,758,831) 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 SCCOE's governmental activities.

**Table 1**

	Governmental Activities		Total Percentage Change
	2020	2019	2020-19
Assets			
Current and other assets	\$ 46,993,390	\$ 45,352,861	4%
Capital assets	24,983,245	26,380,303	-5%
Total assets	\$ 71,976,635	71,733,164	0.3%
Deferred outflows of resources	12,263,128	11,174,399	10%
Liabilities			
Current liabilities	13,212,020	13,124,186	1%
Long-term liabilities	50,235,344	46,354,337	8%
Total liabilities	63,447,364	59,478,523	7%
Deferred inflows of resources	3,921,286	4,344,811	-10%
Net Position			
Net investment in capital assets	16,803,825	17,842,723	-6%
Restricted	2,826,119	3,741,920	-24%
Unrestricted	(2,758,831)	(2,500,414)	10%
Total net position	\$ 16,871,113	\$ 19,084,229	-12%

The (\$2,758,831) 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 – decreased by 10 percent (\$2,758,831) compared to (\$2,500,414).

### Changes in Net Position

The results of this year's operations for SCCOE as a whole are reported in the Statement of Activities on page 13. 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**

	Government Activities		Total Percentage Change
	2020	2019	2020-19
Revenues			
Program Revenues			
Charges for services	\$ 5,082,497	\$ 5,575,207	-9%
Operating and capital grants and contributions	21,014,790	18,724,107	12%
General Revenues			
Property and other taxes	14,116,217	13,533,424	4%
Unrestricted federal and state revenue	22,778,860	26,018,480	-12%
Interest and other miscellaneous revenue	960,246	5,589,950	-83%
Total revenues	63,952,610	69,441,168	-8%
Program Expenses			
Instruction	21,865,460	21,119,718	4%
Instruction-related activities	13,119,562	12,380,464	6%
Pupil services	4,255,877	4,369,222	-3%
General administration	8,032,286	8,559,078	-6%
Plant services	3,398,462	3,363,224	1%
Ancillary services	11,379	16,695	-32%
Community services	3,144,068	2,724,912	15%
Interest on long-term debt	266,595	277,701	-1%
Other outgo	12,072,036	15,829,339	-24%
Total expenses	66,165,725	68,640,353	-4%
Increase (Decrease) in net position	\$ (2,213,115)	\$ 800,815	376%

### Governmental Activities

As reported in the Statement of Activities on page 13, the cost of all of our governmental activities this year was \$69,246,289. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$14,116,217 because the cost was paid by those who benefited from the programs of \$5,082,497 or by other governments and organizations who subsidized certain programs with grants and contributions of \$21,014,790. We paid for the remaining "public benefit" portion of our governmental activities with \$22,778,860 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 SCCOE's largest functions: instruction 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 SCCOE'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**

	2020			
	Total Cost of Services	Revenue from Operating/Capital Grants & Contributions	Revenue from Charges for Services and Sales	Net Costs
Instruction	\$ 21,865,460	\$ 5,142,898	\$ 456,048	\$ (16,266,514)
Instruction-related activities	13,119,562	2,502,189	2,326,818	(8,290,555)
Pupil services	4,255,877	1,600,253	349,195	(2,306,429)
General administration	8,032,286	722,504	285,977	(7,023,805)
Plant services	3,398,462	221,273	317,603	(2,859,586)
Ancillary services	11,379	3,089	6,520	(1,770)
Community services	3,144,068	1,558,318	952,208	(633,542)
Interest on long term debt	266,595	-	-	(266,595)
Other outgo	12,072,036	9,264,266	388,128	(2,419,642)
<b>Total</b>	<b>\$ 66,165,725</b>	<b>\$ 21,014,790</b>	<b>\$ 5,082,497</b>	<b>\$ (40,068,438)</b>



### Financial Analysis of the SCCOE's Funds

The positive financial performance of the SCCOE as a whole is reflected in its governmental funds as well. As the SCCOE completed the year, its governmental funds reported a combined fund balance (modified accrual reporting method) of \$34,170,598.

Table 4

Governmental Fund	Balances and Activity			June 30, 2020
	June 30, 2019	Revenues	Expenditures	
County School Service	\$ 30,976,196	51,667,373	48,148,673	\$ 34,494,896
Charter School	271,115	2,974,511	3,594,639	(349,013)
Special Education Pass-Through	373,740	7,993,813	7,800,002	567,551
Child Development	38,476	1,294,090	1,266,241	66,325
Cafeteria	-	57,489	57,489	-
County School Facilities	496,339	-	1,105,500	(609,161)
Total	<u>\$ 32,155,866</u>	<u>\$ 63,987,276</u>	<u>\$ 61,972,544</u>	<u>\$ 34,170,598</u>

### General Fund Budgetary Highlights

Over the course of the year, the SCCOE revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted on June 18, 2020. (A schedule showing the SCCOE's original and final budget amounts compared with amounts actually paid and received is provided in our annual report on page 66).

## Capital Assets and Debt Administration

### Capital Assets

On June 30, 2020, the SCCOE had invested \$36,186,210 (historical costs) in a broad range of capital assets, including land, buildings, and furniture and equipment (see Table 4 below). More detailed information about SCCOE's capital assets is presented in the notes to the financial statements.

**Table 5**

	Governmental Activities	
	2020	2019
Land	\$ 4,026,778	\$ 4,026,778
Land Improvements	86,147	83,952
Buildings and Improvements	29,540,134	28,621,342
Furniture and Equipment	2,510,564	3,021,341
Construction In Progress	22,587	797,813
Totals at historical cost	36,186,210	36,551,226
Total accumulated depreciation	11,202,965	10,170,923
Net Capital Assets	<u>\$ 24,983,245</u>	<u>\$ 26,380,303</u>

### Long-Term Obligations

At year end, the SCCOE had \$8,628,090 in long-term obligations other than OPEB and pension, which consisted of compensated absences and Certificates of Participation as shown in Table 6. More detailed information about the SCCOE's debt is presented in the notes to the financial statements.

**Table 6**

	Governmental Activities	
	2020	2019
Compensated absences	\$ 469,282	\$ 305,689
Certificates of participation (net)	8,158,808	8,515,993
Total Long-Term Obligations	<u>\$ 8,628,090</u>	<u>\$ 8,821,682</u>

**Significant Accomplishments of Fiscal Year 2019-2020 Are Noted Below:**

In Fiscal Year 2019-20, the Santa Cruz County Office of Education began an effort to create a countywide warehouse that would track student data from birth to career. This data will allow the SCCOE and other providers to improve the delivery of services for students. This program connects families with resources they need to keep their children healthy and assigns them a Student Identification number at birth to house data that is important for the child's service provider to know.

In March 2020, Santa Cruz County entered a Statewide shelter-in-place, brought on by the COVID-19 Pandemic. The shelter-in-place included the creation of the distance learning environment, the remote work environment and a great deal of Federal and State legislation. The Santa Cruz County Public Health Department worked collaboratively to create a Safe School Reopening plan in an effort to bring students back into the classroom.

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

It has now been seven years since the Revenue Limit funding calculation was eliminated and the State implemented the Local Control Funding Formula (LCFF) and the Local Control Accountability Plan (LCAP). The SCCOE continues to receive the same funding level as in 2012-2013 due to the SCCOE's hold harmless funding status under LCFF and is not expected to receive additional funding for several more years. In order to address the flat funding, the SCCOE continues to make strategic changes to programs, and to pursue grant funding, to be able to continue to offer several programs that were previously funded under Categorical programs. These changes have enabled the SCCOE 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 brought many changes and uncertainty to the school's environment. There are significant concerns surrounding State revenues, school enrollment and the state of the economy. With the Statewide shelter-in-place in effect, and the economic uncertainty, the Governor enacted a ten percent reduction to state budgets. Although that reduction did not directly impact schools, the cut was indirectly felt throughout the county and the state. While the impact of the pandemic was felt worldwide, its financial impact on schools was not as significant as anticipated.

**Contacting the SCCOE's Financial Management**

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the SCCOE's finances and to demonstrate the SCCOE'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, 2020

	Governmental Activities
Assets	
Deposits and investments	\$ 34,614,413
Receivables	12,352,592
Prepaid expenses	26,385
Capital assets not depreciated	4,049,365
Capital assets, net of accumulated depreciation	20,933,880
Total assets	<u>71,976,635</u>
Deferred Outflows of Resources	
Deferred outflows of resources related to net other postemployment benefits (OPEB) liability	2,359,217
Deferred outflows of resources related to pension liability	9,903,911
Total deferred outflows of resources	<u>12,263,128</u>
Liabilities	
Accounts payable	11,595,186
Interest payable	20,612
Unearned revenue	1,227,606
Long Term Obligations:	
Current portion of long-term obligations other than OPEB and pension	368,616
Noncurrent portion of long-term obligations other than OPEB and pension	8,259,474
Net other postemployment benefit (OPEB) liability	801,177
Aggregate net pension liability	41,174,693
Total liabilities	<u>63,447,364</u>
Deferred Inflows of Resources	
Deferred inflows of resources related to net other postemployment benefits (OPEB) liability	45,662
Deferred inflows of resources related to pensions	3,875,624
Total deferred inflows of resources	<u>3,921,286</u>
Net Position	
Net investment in capital assets	16,803,825
Restricted for	
Educational programs	2,182,542
Other activities	643,577
Unrestricted	(2,758,831)
Total net position	<u>\$ 16,871,113</u>

Santa Cruz County Superintendent of Schools

Statement of Activities

Year Ended June 30, 2020

Functions/Programs	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	\$ 21,865,460	\$ 456,048	\$ 5,142,898	\$ (16,266,514)
Instruction-related activities				
Supervision of instruction	8,557,330	2,309,821	2,085,672	(4,161,837)
Instructional library, media, and technology	334,385	-	-	(334,385)
School site administration	4,227,847	16,997	416,517	(3,794,333)
Pupil services				
Food services	53,398	-	21,711	(31,687)
All other pupil services	4,202,479	349,195	1,578,542	(2,274,742)
General administration				
Data processing	1,995,267	-	19,066	(1,976,201)
All other general administration	6,037,019	285,977	703,438	(5,047,604)
Plant services	3,398,462	317,603	221,273	(2,859,586)
Ancillary services	11,379	6,520	3,089	(1,770)
Community services	3,144,068	952,208	1,558,318	(633,542)
Interest on long-term obligations	266,595	-	-	(266,595)
Other outgo	12,072,036	388,128	9,264,266	(2,419,642)
Total governmental-type activities	<u>\$ 66,165,725</u>	<u>\$ 5,082,497</u>	<u>\$ 21,014,790</u>	<u>(40,068,438)</u>

# Santa Cruz County Superintendent of Schools

Statement of Activities

Year Ended June 30, 2020

General revenues and subventions	
Property taxes, levied for general purposes	13,363,803
Taxes levied for other specific purposes	752,414
Federal and State aid not restricted to specific purposes	22,778,860
Interest and investment earnings	624,246
Interagency revenue	1,246
Miscellaneous	334,754
	<u>                    </u>
Subtotal, General Revenues	<u>37,855,323</u>
Change in Net Position	(2,213,115)
Net Position - Beginning	<u>19,084,228</u>
	<u>                    </u>
Net Position - Ending	<u><u>\$ 16,871,113</u></u>

# Santa Cruz County Superintendent of Schools

Balance Sheet – Governmental Funds

June 30, 2020

	County School Service Fund	Special Ed Pass-through Fund	Non Major Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Deposits and investments	\$ 32,276,985	\$ 765,024	\$ 1,572,404	\$ 34,614,413
Receivables	7,613,509	4,223,146	515,937	12,352,592
Due from other funds	836,966	-	106,183	943,149
Prepaid expenses	26,385	-	-	26,385
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total assets	<u><u>\$ 40,753,845</u></u>	<u><u>\$ 4,988,170</u></u>	<u><u>2,194,524</u></u>	<u><u>\$ 47,936,539</u></u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 5,242,288	\$ 4,420,619	\$ 1,932,279	\$ 11,595,186
Due to other funds	106,183	-	836,966	943,149
Unearned revenue	910,478	-	317,128	1,227,606
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities	<u>6,258,949</u>	<u>4,420,619</u>	<u>3,086,373</u>	<u>13,765,941</u>
<b>Fund Balances</b>				
Nonspendable	29,185	-	400	29,585
Restricted	2,150,620	567,551	31,922	2,750,093
Committed	1,200,000	-	-	1,200,000
Assigned	25,734,967	-	66,325	25,801,292
Unassigned	5,380,124	-	(990,496)	4,389,628
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Fund Balances	<u>34,494,896</u>	<u>567,551</u>	<u>(891,849)</u>	<u>34,170,598</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Liabilities and Fund Balances	<u><u>\$ 40,753,845</u></u>	<u><u>\$ 4,988,170</u></u>	<u><u>\$ 2,194,524</u></u>	<u><u>\$ 47,936,539</u></u>

Santa Cruz County Superintendent of Schools  
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2020

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Total Fund Balance - Governmental Funds		\$ 34,170,598
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	\$ 36,186,210	
Accumulated depreciation is	<u>(11,202,965)</u>	
Net Capital Assets		24,983,245
In governmental funds, unmatured interest on long-term obligations is recognized in the period when it is due. On the government-wide financial statements, unmatured interest on long-term obligations is recognized when it is incurred.		
		(20,612)
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 related to		
Net other postemployment benefits	2,359,217	
Net pension liability	<u>9,903,911</u>	
Total Deferred Outflows of Resources		12,263,128
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 related to		
Net other postemployment benefits	(45,662)	
Net pension liability	<u>(3,875,624)</u>	
Total Defererred Inflows of Resources		(3,921,286)
Net postemployment benefit (OPEB) liability is not a current financial resource; therefore, it is not reported in the governmental activities.		
		(801,177)



Santa Cruz County Superintendent of Schools  
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2020

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Net pension liability is not due and payable in the current period, and, therefore, is not reported as a liability in governmental funds.		(41,174,693)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in governmental funds.		
Long-term liabilities consist of		
Compensated absences (vacations)	(469,282)	
Certificates of participation	<u>(8,158,808)</u>	
Total Long-Term Liabilities		<u>(8,628,090)</u>
Total Net Position - Governmental Activities		<u><u>\$ 16,871,113</u></u>

Santa Cruz County Superintendent of Schools  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2020

	County School Service Fund	Special Education Pass-through Fund	Non Major Governmental Funds	Total Governmental Funds
Revenues				
Local Control Funding Formula	\$ 30,431,765	\$ -	\$ 2,159,966	\$ 32,591,731
Federal sources	4,156,120	3,745,930	356,860	8,258,910
Other state sources	4,771,487	4,225,486	1,031,165	10,028,138
Other local sources	12,308,001	22,397	743,433	13,073,831
Total Revenues	51,667,373	7,993,813	4,291,424	63,952,610
Expenditures				
Current				
Instruction	15,476,782	-	3,623,615	19,100,397
Instruction-related activities:				
Supervision of instruction	7,947,001	-	-	7,947,001
Instructional library, media and technology	247,510	-	-	247,510
School site administration	3,070,660	-	783,338	3,853,998
Pupil services:				
Food services	-	-	54,689	54,689
All other pupil services	4,042,297	-	252,378	4,294,675
General administration:				
Data processing	1,810,432	-	-	1,810,432
All other general administration	5,331,611	-	130,983	5,462,594
Plant services	3,273,260	-	2,816	3,276,076
Ancillary services	11,654	-	-	11,654
Community services	1,873,500	-	1,161,050	3,034,550
Other outgo	4,272,034	7,800,002	-	12,072,036
Capital outlay	132,511	-	-	132,511
Facility acquisition and construction	-	-	15,000	15,000
Debt service				
Principal	357,185	-	-	357,185
Interest and other	267,570	-	-	267,570
Total expenditures	48,114,007	7,800,002	6,023,869	61,937,878
Excess (Deficiency) of Revenues Over Expenditures	3,553,366	193,811	(1,732,445)	2,014,732
Other Financing Sources (Uses):				
Transfers in	-	-	34,666	34,666
Transfers out	(34,666)	-	-	(34,666)
Net Financing Sources (Uses)	(34,666)	-	34,666	-
Net Change in Fund Balances	3,518,700	193,811	(1,697,779)	2,014,732
Fund Balance - Beginning	30,976,196	373,740	805,930	32,155,866
Fund Balance - Ending	\$ 34,494,896	\$ 567,551	\$ (891,849)	\$ 34,170,598

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, 2020

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Total Net Change in Fund Balances - Governmental Funds	\$ 2,014,732
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 expenses in the Statement of Activities.	
This is the amount by which depreciation exceeds capital outlays in the period.	
Depreciation expense	\$ (1,349,694)
Capital outlays	<u>145,761</u>
Net Expense Adjustment	(1,203,933)
Loss on the disposal of capital assets is reported in the Statement of Activities but is not recorded in the governmental funds.	(193,125)
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). Vacation earned was less than the amounts used.	(163,593)
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.	(4,034,053)
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 during the year.	1,008,697
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.	357,185
Interest on long-term debt is recorded as an expenditure in the funds when it is due; however, in the Statement of Activities, interest expense is recognized as the interest accrues, regardless of when it is due, net of any issuance costs.	<u>975</u>
Change in Net Position of Governmental Activities	<u><u>\$ (2,213,115)</u></u>

Santa Cruz County Superintendent of Schools  
Statement of Net Position – Fiduciary Fund  
June 30, 2020

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	Agency Fund
Assets	
Deposits and investments	<u>\$ 9,556</u>
Total assets	<u>9,556</u>
Liabilities	
Due to other agency	<u>9,556</u>
Total liabilities	<u><u>\$ 9,556</u></u>

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

The Santa Cruz County Office of Education (SCCOE) was organized circa 1861 under the laws of the State of California. The SCCOE 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 SCCOE 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 SCCOE 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, SCCOE has three charter schools in the county that it oversees and offers Medical and Dental Assisting programs for adults wishing to continue their education.

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

**Other Related Entities**

**Charter School** The SCCOE 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, SCCOE has certain oversight responsibilities to ensure that the Charter School is in compliance with applicable Charter School laws and regulations. However, the SCCOE 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.

**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 SCCOE's funds are grouped into three broad fund categories: governmental, proprietary, and fiduciary. Currently there are no proprietary funds in use.

**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 SCCOE'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 SCCOE. It is used to account for the ordinary operations of the SCCOE. 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 \$3,680,648.

**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 (SCCOE) 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 Schools Fund** The Charter Schools 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 COE'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 SCCOE'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.).

**Fiduciary Funds** Fiduciary funds are used to account for assets held in trustee or agent capacity for others that cannot be used to support the SCCOE's own programs. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

Trust funds are used to account for the assets held by the SCCOE under a trust agreement for individuals, private organizations, or other governments and are therefore, not available to support the SCCOE's own programs. SCCOE has no trust funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The SCCOE's agency fund accounts for activities of the Special Education Coordinating Agency.

#### **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 SCCOE does not allocate indirect expenses to functions in the

Statement of Activities, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the SCCOE. 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 SCCOE. 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 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 SCCOE.

**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 SCCOE 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 SCCOE 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 SCCOE prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the SCCOE 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, are not recognized in the governmental funds but are recognized in the entity-wide statements.

### **Investments**

Investments held at June 30, 2020, 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.

### **Prepaid Expenditures (Expenses)**

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The SCCOE has the option of reporting expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The SCCOE has chosen to report the expenditures when paid.

**Capital Assets and Depreciation**

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 SCCOE. The SCCOE maintains a capitalization threshold of \$5,000. The SCCOE 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.

**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 SCCOE's financial statements.

**Accrued Liabilities and Long-Term Obligations**

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

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

### **Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The SCCOE 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 SCCOE reports 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 SCCOE Plan and the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the SCCOE Plan and the MPP's fiduciary net position have been determined on the same basis as they are reported by the SCCOE Plan and the MPP. For this purpose, the SCCOE Plan and the MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. The total OPEB liability attributable to the governmental activities will be paid primarily by the County School Service Fund.

### **Fund Balances - Governmental Funds**

As of June 30, 2020, fund balances of the governmental funds are classified as follows:

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

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

**Committed** - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the SCCOE. 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 SCCOE'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 SCCOE considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the SCCOE 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**

In order to protect against revenue shortfalls or unpredicted one-time expenditures, it is the SCCOE's practice to maintain an amount equal to at least 3 percent of the County School Service Fund annual expenditures and other financing uses for economic uncertainties.

### **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 SCCOE or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The SCCOE first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

### **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 SCCOE. Local property tax revenues are recorded when received.

**Change in Accounting Principles**

In May 2020, the GASB issued Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The effective dates of certain provisions contained in the following pronouncements are postponed by one year:

- Statement No. 83, Certain Asset Retirement Obligations
- Statement No. 84, Fiduciary Activities
- Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements
- Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period
- Statement No. 90, Majority Equity Interests
- Statement No. 91, Conduit Debt Obligations
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, Replacement of Interbank Offered Rates
- Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)
- Implementation Guide No. 2018-1, Implementation Guidance Update—2018
- Implementation Guide No. 2019-1, Implementation Guidance Update—2019
- Implementation Guide No. 2019-2, *Fiduciary Activities*.

The effective dates of the following pronouncements are postponed by 18 months:

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*.

The provisions of this Statement have been implemented as of June 30, 2020.

### New Accounting Pronouncements

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all State and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

As a result of the implementation of GASB No. 95, the requirements of this Statement are effective for the reporting periods beginning after December 15, 2019. Early implementation is encouraged. The effects of this change on the SCCOE's financial statements have not yet been determined.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

As a result of the implementation of GASB Statement No. 95, the requirements of this Statement are effective for the reporting periods beginning after June 15, 2021. Early implementation is encouraged. The effects of this change on the SCCOE's financial statements have not yet been determined.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

As a result of the implementation of GASB Statement No. 95, the requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. The requirements of this Statement should be applied prospectively. The effects of this change on the SCCOE's financial statements have not yet been determined.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

A conduit debt obligation is defined as a debt instrument having all of the following characteristics:

There are at least three parties involved: (1) an issuer, (2) a third-party obligor, and (3) a debt holder or a debt trustee.

The issuer and the third-party obligor are not within the same financial reporting entity.

The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer.

The third-party obligor or its agent, not the issuer, ultimately receives the proceeds from the debt issuance.

The third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

All conduit debt obligations involve the issuer making a limited commitment. Some issuers extend additional commitments or voluntary commitments to support debt service in the event the third party is, or will be, unable to do so.

An issuer should not recognize a conduit debt obligation as a liability. However, an issuer should recognize a liability associated with an additional commitment or a voluntary commitment to support debt service if certain recognition criteria are met. As long as a conduit debt obligation is outstanding, an issuer that has made an additional commitment should evaluate at least annually whether those criteria are met. An issuer that has made only a limited commitment should evaluate whether those criteria are met when an event occurs that causes the issuer to reevaluate its willingness or ability to support the obligor's debt service through a voluntary commitment.

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a

conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

Issuers should not report those arrangements as leases, nor should they recognize a liability for the related conduit debt obligations or a receivable for the payments related to those arrangements. In addition, the following provisions apply:

- If the title passes to the third-party obligor at the end of the arrangement, an issuer should not recognize a capital asset.
- If the title does not pass to the third-party obligor and the third party has exclusive use of the entire capital asset during the arrangement, the issuer should not recognize a capital asset until the arrangement ends.
- If the title does not pass to the third-party obligor and the third party has exclusive use of only portions of the capital asset during the arrangement, the issuer, at the inception of the arrangement, should recognize the entire capital asset and a deferred inflow of resources. The deferred inflow of resources should be reduced, and an inflow recognized, in a systematic and rational manner over the term of the arrangement.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

As a result of the implementation of GASB Statement No. 95, the requirements of this Statement are effective for the reporting periods beginning after December 15, 2021. Early implementation is encouraged. The effects of this change on the SCCOE's financial statements have not yet been determined.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reporting
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan
- The applicability of Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68*, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits



- The applicability of certain requirements of Statement No. 84, Fiduciary Activities, to postemployment benefit arrangements
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature
- Terminology used to refer to derivative instruments

As a result of the implementation of GASB Statement No. 95, the requirements of this Statement are effective as follows:

- The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.
- The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2021.
- The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2021.
- The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2021.

Early implementation is encouraged. The effects of this change on the SCCOE's financial statements have not yet been determined.

## **Note 2 - Deposits and Investments**

### **Summary of Deposits and Investments**

Deposits and investments as of June 30, 2020, are classified in the accompanying financial statements as follows:

Governmental funds	\$ 34,614,413
Fiduciary funds	<u>9,556</u>
Total Deposits and Investments	<u><u>\$ 34,623,969</u></u>

Deposits and investments as of June 30, 2020, consist of the following:

Cash on hand and in banks	\$ 110,627
Cash in revolving	3,200
Investments	<u>34,510,142</u>
 Total Deposits and Investments	 <u><u>\$ 34,623,969</u></u>

### **Policies and Practices**

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

### Weighted Average Maturity

The SCCOE monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. Information about the weighted average maturity of the SCCOE's portfolio is presented in the following schedule:

Investment Type	Fair Value	Weighted Average Maturity in Days
County Treasury Investment Pool	\$ 34,510,142	332

### 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 SCCOE'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, 2020.

Investment Type	Fair Value	Minimum Legal Rating	Rating as of Year End		
			AAA	AA	Unrated
County Treasury Investment Pool	\$ 34,510,142	N/A	\$ -	\$ -	\$ 34,510,142

N/A - Not Applicable

### Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the SCCOE's deposits may not be returned to it. The SCCOE does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2020, the SCCOE had no bank balance that was exposed to custodial credit risk.

**Note 3 - Fair Value Measurements**

The SCCOE categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the SCCOE has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the SCCOE's own data. The SCCOE should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the SCCOE are not available to other market participants.

Uncategorized - Investments in the Santa Cruz County Treasury Investment Pool are not measured using the input levels above because the SCCOE's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The SCCOE's fair value measurements are as follows at June 30, 2020:

Investment Type	Fair Value	Fair Value Measurements Using			Uncategorized
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs	
County Treasury Investment Pool	\$ 34,510,142	\$ -	\$ -	\$ -	\$ 34,510,142

**Note 4 - Receivables**

Receivables at June 30, 2020, 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
Federal Government				
Categorical aid	\$ 829,833	\$ 3,772,416	\$ 149,827	\$ 4,752,076
State Government				
Apportionment	3,583,763	-	11,113	3,594,876
Categorical aid	942,462	450,730	80,398	1,473,590
Lottery	54,294	-	16,183	70,477
Other Local Sources	2,203,157	-	258,416	2,461,573
Total	<u>\$ 7,613,509</u>	<u>\$ 4,223,146</u>	<u>\$ 515,937</u>	<u>\$ 12,352,592</u>

# Santa Cruz County Superintendent of Schools

Notes to Financial Statements

June 30, 2020

## Note 5 - Capital Assets

Capital asset activity for the fiscal year ended June 30, 2020, was as follows:

	Balance July 01, 2019	Additions	Deductions	Balance June 30, 2020
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 4,026,778	\$ -	\$ -	\$ 4,026,778
Construction in Progress	797,813	-	775,226	22,587
Total Capital Assets Not Being Depreciated	4,824,591	-	775,226	4,049,365
Capital Assets Being Depreciated				
Land Improvements	83,952	2,195	-	86,147
Buildings and Improvements	28,621,342	918,792	-	29,540,134
Furniture and Equipment	3,021,341	-	510,777	2,510,564
Total Capital Assets Being Depreciated	31,726,635	920,987	510,777	32,136,845
Total Capital Assets	36,551,226	920,987	1,286,003	36,186,210
Less Accumulated Depreciation:				
Land Improvements	69,532	7,727	-	77,259
Buildings and Improvements	7,808,031	1,168,233	-	8,976,264
Furniture and Equipment	2,293,360	173,734	317,652	2,149,442
Total Accumulated Depreciation	10,170,923	1,349,694	317,652	11,202,965
Governmental Activities				
Capital Assets, Net	\$ 26,380,303	\$ (428,707)	\$ 968,351	\$ 24,983,245

Depreciation expense was charged as a direct expense to governmental functions as follows:

Instruction	\$ 791,714
Instructional library, media, and technology	29,198
School site administration	792
All other administration	346,707
Data processing	20,283
Plant services	161,000
Total Depreciation Expenses Governmental Activities	\$ 1,349,694

**Note 6 - 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, 2020, between major and non-major governmental funds are as follows:

Due To	Due From		Total
	County School Service Fund	Non-Major Governmental Funds	
County School Service Fund	\$ -	\$ 106,183	\$ 106,183
Non-Major Governmental Funds	836,966	-	836,966
<b>Total</b>	<b>\$ 836,966</b>	<b>\$ 106,183</b>	<b>\$ 943,149</b>

All balances resulted from the time lag between the date that (1) interfund goods and services were provided or reimbursable expenditures occurred, (2) transactions were recorded in the accounting system, and (3) payments between funds were made in the subsequent fiscal year.

**Operating Transfers**

Interfund transfers for the year ended June 30, 2020 consisted of the following:

Transfer To	Transfer From County School Service Fund
Non-Major Governmental Funds	\$ 34,666

The County School Service Fund transferred to the Cafeteria Fund to support operations.

\$ 34,666



**Note 7 - Accounts Payable**

Accounts payable at June 30, 2020, consisted of the following:

	County School Service Fund	Special Education Pass-through Fund	Non-Major Governmental Fund	Total Governmental Fund
Vendor payables	\$ 3,909,781	\$ 4,420,619	\$ 1,932,279	\$ 10,262,679
Local control funding formula	917,061	-	-	917,061
Salaries and benefits	415,446	-	-	415,446
<b>Total</b>	<b>\$ 5,242,288</b>	<b>\$ 4,420,619</b>	<b>\$ 1,932,279</b>	<b>\$ 11,595,186</b>

**Note 8 - Unearned Revenue**

Unearned revenue at June 30, 2020, consists of the following:

	County School Service Fund	Non-Major Governmental Funds	Total
State categorical aid	\$ 797,057	\$ 317,128	\$ 1,114,185
Other local	113,421	-	113,421
<b>Total</b>	<b>\$ 910,478</b>	<b>\$ 317,128</b>	<b>\$ 1,227,606</b>

**Note 9 - Long-Term Obligations other than OPEB and Pensions**

**Summary**

The changes in the SCCOE's long-term obligations other than OPEB and pensions during the year consisted of the following:

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020	Due in One Year
Certificates of participation	\$ 8,515,993	\$ -	\$ 357,185	\$ 8,158,808	\$ 368,616
Compensated absences	305,689	163,593	-	469,282	-
<b>Total</b>	<b>\$ 8,821,682</b>	<b>\$ 163,593</b>	<b>\$ 357,185</b>	<b>\$ 8,628,090</b>	<b>\$ 368,616</b>

### Certificates of Participation

In May 2007, the Santa Cruz County Office of Education issued certificates of participation in the amount of \$11,605,000 with interest rates ranging from 3.60 to 4.62 percent. During June 2016, the certificates of participation were refinanced in the amount of \$9,510,983 with interest rates of 3.175 percent. 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, 2020, the principal balance outstanding was \$8,158,808.

Year Ending June 30,	Principal	Interest	Total
2020	\$ 368,616	256,139	\$ 624,755
2021	380,413	244,343	624,756
2022	392,587	232,169	624,756
2023	405,150	219,605	624,755
2024	418,116	206,640	624,756
2025-2029	2,300,059	823,718	3,123,777
2030-2034	2,692,414	431,364	3,123,778
2035-2037	1,201,453	48,058	1,249,511
Total	<u>\$ 8,158,808</u>	<u>\$ 2,462,036</u>	<u>\$ 10,620,844</u>

### Compensated absences

Compensated absences (unpaid employee vacation) for the SCCOE at June 30, 2020, amounted to \$469,282.

### Note 10 - Net Other Post Employment Benefit (OPEB) Liability

For the fiscal year ended June 30, 2020, the SCCOE reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
Retiree Health Plan	\$ 676,621	\$ 2,359,217	\$ 45,662	\$ (1,133,253)
Medicare Premium Payment (MPP) Program	124,556	-	-	124,556
	<u>\$ 801,177</u>	<u>\$ 2,359,217</u>	<u>\$ 45,662</u>	<u>\$ (1,008,697)</u>

The details of each plan are as follows:

### **SCCOE Plan**

#### **Plan Administration**

The SCCOE'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, 2020, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	66
Active employees	239
	<hr/>
Total	305
	<hr/> <hr/>

#### **Benefits Provided**

The Plan provides medical, dental and vision insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The SCCOE'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 SCCOE are established and may be amended by the SCCOE, 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 SCCOE, SCCEA/CTA/NEA, CSEA, and the unrepresented groups. For fiscal year 2019-2020, the SCCOE contributed \$817,217 to the Plan, of which \$727,411 was used for current premiums and \$420,879 was used to fund the OPEB Trust.

## 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 SCCOE 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, 2020:

Asset Class	Target Allocation
US Large Cap	43%
US Small Cap	23%
Long-Term Corporate Bonds	12%
Long-Term Government Bonds	6%
Treasury Inflation Protected Securities	5%
US Real Estate	8%
All Commodities	3%

### Net OPEB Liability of the COE

The SCCOE's net OPEB liability of \$676,621 was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The components of the net OPEB liability of the SCCOE at June 30, 2019, were as follows:

Total OPEB liability	\$ 9,736,281
Plan fiduciary net position	(9,059,660)
Net OPEB liability	<u>\$ 676,621</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>93.05%</u>

### Actuarial Assumptions

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75 percent
Salary increases	2.75 percent, average including inflation
Investment rate of return	7.0 percent, net of OPEB plan investment expense, including inflation
Health care cost trend rates	4.0 percent for 2019

Mortality rates were based on the 2009 CalSTRS Mortality Table for certificated employees and the 2014 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, 2019 valuation were based on the results of an actual experience study for the period July 1, 2018 to June 30, 2019.

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, 2019, (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>
US Large Cap	7.6750%
US Small Cap	7.6750%
Long-Term Corporate Bonds	5.1750%
Long-Term Government Bonds	4.3800%
Treasury Inflation Protected Securities	7.6750%
US Real Estate	7.6750%
All Commodities	7.6750%

### Discount Rate

The discount rate used to measure the total OPEB liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that the SCCOE 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 Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB (Asset)/Liability (a) - (b)
Balance at June 30, 2018	\$ 7,944,716	\$ 8,396,296	\$ (451,580)
Service cost	403,067	-	403,067
Interest	550,815	-	550,815
Expected Investment Income	-	591,175	(591,175)
Administrative Expenses	-	(1,874)	1,874
Employer Contribution to Trust	-	764,019	(764,019)
Employer Contribution as Benefit Payment	-	109,099	(109,099)
Benefit payments from Trust	(664,019)	(664,019)	-
Expected Benefit Payment from Employer	(109,099)	(109,099)	-
Expected Minus Actual Benefit Payments	218,198	-	218,198
Experience (Gains)/Losses	1,392,603	-	1,392,603
Investment Gains/ (Losses)	-	(25,937)	25,937
Net change in total OPEB liability	1,791,565	663,364	1,128,201
Balance at June 30, 2019	<u>\$ 9,736,281</u>	<u>\$ 9,059,660</u>	<u>\$ 676,621</u>

### Sensitivity of the Net OPEB Asset to Changes in the Discount Rate

Net OPEB liability of the SCCOE, as well as what the SCCOE's net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net OPEB Liability
1% decrease (6.0%)	\$ 1,396,793
Current discount rate (7.0%)	676,621
1% increase (8.0%)	45,613

Sensitivity of the Net OPEB Asset to Changes in the Healthcare Cost Trend Rates

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

Healthcare Cost Trend Rate	Net OPEB Liability
1% decrease (3.0%)	\$ 44,583
Current healthcare cost trend rate (4.0%)	676,621
1% increase (5.0%)	1,373,395

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB**

For the year ended June 30, 2020, the SCCOE recognized OPEB expense of (\$1,133,253). At June 30, 2020, the SCCOE reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to measurement date	\$ 810,295	\$ -
Differences between expected and actual experience	1,528,173	-
Net difference between projected and actual earnings on OPEB plan investments	20,749	45,662
Total	\$ 2,359,217	\$ 45,662

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2020	\$ 124,696
2021	124,696
2022	124,697
2023	139,914
2024	134,729
Thereafter	854,528
Total	\$ 1,503,260

**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, 2018 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 SCCOE 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, 2020, the SCCOE reported a liability of \$124,556 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018. The SCCOE's proportion of the net OPEB liability was based on a projection of the SCCOE's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts and county offices of education, actuarially determined. The SCCOE's proportionate share for the measurement period June 30, 2019 and June 30, 2018, respectively, was 0.0334 percent, and 0.0316 percent, resulting in a net increase in the proportionate share of 0.0018 percent.

For the year ended June 30, 2020, the SCCOE recognized OPEB expense of \$124,556.



### Actuarial Methods and Assumptions

The June 30, 2019 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2018, and rolling forward the total OPEB liability to June 30, 2019, using the assumptions listed in the following table:

Measurement Date	June 30, 2019	June 30, 2018
Valuation Date	June 30, 2018	June 30, 2017
Experience Study	July 1, 2010 through June 30, 2015	July 1, 2010 through June 30, 2015
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.50%	3.87%
Medicare Part A Premium Cost Trend Rate	3.70%	3.70%
Medicare Part B Premium Cost Trend Rate	4.10%	4.10%

For the valuation as of June 30, 2018, 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 our members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP 2016) 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 380 or an average of 0.23 percent of the potentially eligible population (165,422).

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, 2019, 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, 2019, is 3.50 percent. 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 3.50 percent, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2019, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate decreased 0.37 percent from 3.87 percent as of June 30, 2018.

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

The following presents the SCCOE's proportionate share of the net OPEB 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	Liability
1% decrease (2.50%)	\$ 135,919
Current discount rate (3.50%)	124,556
1% increase (4.50%)	114,108

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

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

Medicare Costs Trend Rate	Net OPEB Liability
1% decrease (2.7% Part A and 3.1% Part B)	\$ 116,746
Current Medicare costs trend rate (3.7% Part A and 4.1% Part B)	124,556
1% increase (4.7% Part A and 5.1% Part B)	140,156

# Santa Cruz County Superintendent of Schools

Notes to Financial Statements

June 30, 2020

## Note 11 - Fund Balance

Fund balances are composed of the following elements:

	County School Service Fund	Special Education Pass-through Fund	Non-Major Governmental Funds	Total
<b>Nonspendable</b>				
Revolving cash	\$ 2,800	\$ -	\$ 400	\$ 3,200
Stores inventories	-	-	-	-
Prepaid expenditures	26,385	-	-	26,385
Total nonspendable	29,185	-	400	29,585
<b>Restricted</b>				
Legally restricted programs	2,150,620	567,551	31,922	2,750,093
Total restricted	2,150,620	567,551	31,922	2,750,093
<b>Committed</b>				
Debt service	1,200,000	-	-	1,200,000
Total Committed	1,200,000	-	-	1,200,000
<b>Assigned</b>				
MAA Program	338,576	-	-	338,576
Small District Program	1,836	-	-	1,836
SMAA Administration	2,092,235	-	-	2,092,235
Teacher Credentialing Program	75,000	-	-	75,000
Mandated Cost Program	2,065,728	-	-	2,065,728
Safety Program	89,413	-	-	89,413
Education & Administrative Operations	15,293,183	-	-	15,293,183
Special Projects	200,000	-	-	200,000
Deferred Maintenance	2,454,587	-	-	2,454,587
Differentiated Assistance	799,595	-	-	799,595
Alternative Education	2,315,113	-	-	2,315,113
Child Development Program	-	-	66,325	66,325
Educational Program	9,701	-	-	9,701
Total assigned	25,734,967	-	66,325	25,801,292
<b>Unassigned</b>				
Reserve for economic uncertainties	2,622,188	-	-	2,622,188
Remaining unassigned	2,757,936	-	(990,496)	1,767,440
Total unassigned	5,380,124	-	(990,496)	4,389,628
<b>Total</b>	<b>\$ 34,494,896</b>	<b>\$ 567,551</b>	<b>\$ (891,849)</b>	<b>\$ 34,170,598</b>

Charter school non-major fund has a deficit fund balance of \$(349,013) and the county school facilities non-major fund has a deficit fund balance of \$(609,161). These ending fund balance deficits will be funded in the future period.

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

The SCCOE is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2020, the SCCOE 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 2019-2020, the SCCOE 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 SCCOE 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 SCCOE is calculated as one experience and a common premium rate is applied to all SCCOE 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 participant's 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 13 - Employee Retirement Systems**

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

For the fiscal year ended June 30, 2020 the SCCOE reported net pension liabilities, deferred outflows of resources, deferred, inflows of resources, and pension expense for each of the above plans as follows:

<u>Pension Plan</u>	<u>Collective Net Pension Liability</u>	<u>Collective Deferred Outflows of Resources</u>	<u>Collective Deferred Inflows of Resources</u>	<u>Collective Pension Expense</u>
CalSTRS	\$ 17,076,252	\$ 5,143,909	\$ 3,652,107	\$ 1,474,344
CalPERS	24,098,441	4,760,002	223,517	4,185,828
Total	<u>\$ 41,174,693</u>	<u>\$ 9,903,911</u>	<u>\$ 3,875,624</u>	<u>\$ 5,660,172</u>

The details of each plan are as follows:

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

**Plan Description**

The SCCOE 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, 2018 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 percent 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 SCCOE 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, 2020, are summarized as follows:

	STRP Defined Benefit Program	
	On or before	On or after
Hire date	On or before	On or after
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	17.10%	17.10%
Required state contribution rate	10.328%	10.328%

### Contributions

Required member, SCCOE 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 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2020, are presented above and the SCCOE's total contributions were \$1,515,024.

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

At June 30, 2020, the SCCOE reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the SCCOE. The amount recognized by the SCCOE 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 SCCOE were as follows:

Total net pension liability, including State share:

SCCOE's proportionate share of net pension liability	\$ 17,076,252
State's proportionate share of the net pension liability associated with the SCCOE	9,316,235
Total	<u>\$ 26,392,487</u>

The net pension liability was measured as of June 30, 2019. The SCCOE's proportion of the net pension liability was based on a projection of the SCCOE'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 SCCOE's proportionate share for the measurement period June 30, 2019 and June 30, 2018, respectively was 0.0189 percent and 0.0176 percent, resulting in a net increase in the proportionate share of 0.0013 percent of the collective net pension liability.

# Santa Cruz County Superintendent of Schools

Notes to Financial Statements

June 30, 2020

For the year ended June 30, 2020, the SCCOE recognized pension expense of \$1,474,344. In addition, SCCOE recognized pension expense and revenue of \$1,387,388 for support provided by the State. At June 30, 2020, the SCCOE reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows	Deferred Inflows
Pension contributions subsequent to measurement date	\$ 1,515,024	\$ -
Change in proportion and differences between contributions made and SCCOE's proportionate share of contributions	1,426,004	2,513,137
Difference between projected and actual earnings on pension plan investments	-	657,782
Differences between expected and actual experience in the measurement of the total pension liability	43,108	481,188
Changes in assumptions	<u>2,159,773</u>	<u>-</u>
Total	<u>\$ 5,143,909</u>	<u>\$ 3,652,107</u>

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

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

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2021	\$ (66,349)
2022	(522,201)
2023	(108,418)
2024	<u>39,186</u>
Total	<u>\$ (657,782)</u>

The deferred outflows/(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 (EARS�) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARS� for the measurement period is 7 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2021	\$ (149,409)
2022	(499,318)
2023	236,143
2024	736,058
2025	200,687
Thereafter	110,399
Total	<u>\$ 634,560</u>

#### Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2018 and rolling forward the total pension liability to June 30, 2019. The financial reporting actuarial valuation as of June 30, 2018, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Experience study	July 1, 2010 through June 30, 2015
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 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) 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 (Pension Consulting Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2019, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	4.80%
Fixed income	12%	1.30%
Real estate	13%	3.60%
Private equity	13%	6.30%
Absolute Return/Risk Mitigating Strategies	9%	1.80%
Inflation sensitive	4%	-3.30%
Cash/liquidity	2%	-0.40%

#### Discount Rate

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

The following presents the SCCOE'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%)	\$ 25,427,952
Current discount rate (7.10%)	17,076,252
1% increase (8.10%)	10,151,101

## 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, 2018 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, 2020, 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%	7.00%
Required employer contribution rate	19.721%	19.721%

## 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 the 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 SCCOE 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, 2020, are presented above and the total SCCOE contributions were \$1,405,955.

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

As of June 30, 2020, the SCCOE reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$24,098,441. The net pension liability was measured as of June 30, 2019. The SCCOE's proportion of the net pension liability was based on a projection of the SCCOE'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 SCCOE's proportionate share of the proportionate share for the measurement period June 30, 2019 and June 30, 2018, respectively was 0.0827 percent and 0.0815 percent, respectively, resulting in a net increase in the proportionate share of 0.0012 percent.

For the year ended June 30, 2020, the SCCOE recognized pension expense of \$4,185,828. At June 30, 2020, the SCCOE 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	\$ 1,405,955	\$ -
Change in proportion and differences between contributions made and COE's proportionate share of contributions	456,372	-
Difference between projected and actual earnings on pension plan investments	-	223,517
Differences between expected and actual experience in the measurement of the total pension liability	1,750,514	-
Changes of assumptions	1,147,161	-
Total	<u>\$ 4,760,002</u>	<u>\$ 223,517</u>

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

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

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2021	\$ 220,637
2022	(440,713)
2023	(66,785)
2024	63,344
Total	<u>\$ (223,517)</u>

The deferred outflows/(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 4.0 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2021	\$ 2,110,473
2022	881,680
2023	328,993
2024	32,901
Total	<u>\$ 3,354,047</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, 2018, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90 percent of scale MP-2016.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long term (11+ years) using a building-block approach. Using the expected nominal returns for both short term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. 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	50%	5.98%
Fixed income	28%	2.62%
Inflation assets	0%	1.81%
Private equity	8%	7.23%
Real assets	13%	4.93%
Liquidity	1%	-0.92%

### Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. 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. 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 assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the SCCOE'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 (6.15%)	\$ 34,736,318
Current discount rate (7.15%)	24,098,441
1% increase (8.15%)	15,273,587

### 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 SCCOE and an employee vest immediately. The SCCOE contributes 6.2 percent of an employee's gross earnings. An employee is required to contribute 4 percent 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 SCCOE. These payments consist of State County School Service Fund contributions to CalSTRS in the amount of \$973,098 (10.328 percent 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.

Senate Bill 90 (Chapter 33, Statutes of 2019), which was signed by the Governor on June 27, 2019, appropriated for an additional 2019-2020 contribution on-behalf of school employers of \$1.1 billion for CalSTRS. A proportionate share of these contributions has been recorded in these financial statements.

**Note 14 - Commitments and Contingencies****Grants**

The SCCOE 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 SCCOE at June 30, 2020.

**Litigation**

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

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

The SCCOE is a member of the Self-Insured Schools of California III (SISC); 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 SCCOE pays an annual premium to the applicable entity for its health, workers' compensation, and property liability coverage. The relationships between the SCCOE, the pools, and the JPA's are such that they are not component units of the SCCOE 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 SCCOE are included in these statements. Audited financial statements are generally available from the respective entities.

During the year ended June 30, 2020, the SCCOE made payments of \$8,205,291, \$606,737, \$434,656 and \$169,852 to SISC, 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 health, workers' compensation, and property liability coverage.

**Note 16 - Restatement**

SCCOE's investment in California Employers' Retiree Benefit Trust (CERBT) was incorrectly included in SCCOE's financial statements as a trust fund in the prior year. As a result, the beginning net position of the fiduciary fund financial statements was decreased by \$9,060,657.

The following table summarizes the restatements to the beginning net position as of July 1, 2019.

Fiduciary Trust Fund	
Net Position - Beginning	\$ 9,060,657
Removed Trust Fund	<u>(9,060,657)</u>
Net Position - Beginning as Restated	<u>\$ -</u>

The effect of the restatement to remove the trust fund was that the prior year change in fiduciary net position was overstated by \$661,957.

**Note 17 - Charter School**

On April 18, 2019, SCCOE approved the petition of Santa Cruz County Charter High School to beginning operation on July 1, 2019. The charter school was previously chartered through Live Oak Live Oak School District. The residual asset of \$55,837 was transferred to SCCOE during the fiscal year 2019-20.

On June 16, 2020, SCCOE approved Resolution 20-06 to close Cypress Charter High School at the end of 19-20 school year. The charter school did not have any residual balance as of June 30, 2020. SCCOE is pursuing a closing audit.

**Note 18 - Subsequent Event**

Subsequent to year-end, the SCCOE has been negatively impacted by the effects of the world-wide coronavirus pandemic. The SCCOE is closely monitoring its operations, liquidity, and capital resources and is actively working to minimize the current and future impact of this unprecedented situation. As of the issuance date of these financial statements, the full impact to the SCCOE's financial position is not known beyond increased cash flow monitoring due to state apportionment deferrals.





Required Supplementary Information  
June 30, 2020

## Santa Cruz County Superintendent of Schools

Santa Cruz County Superintendent of Schools  
Budgetary Comparison Schedule – County School Service Fund  
Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variances - Positive (Negative) Final to Actual
	Original	Final		
Revenues				
Local Control Funding Formula	\$ 27,942,549	\$ 28,827,106	\$ 30,431,765	\$ 1,604,659
Federal sources	6,890,894	6,368,309	4,156,120	(2,212,189)
Other State sources	7,432,885	5,712,305	4,771,487	(940,818)
Other local sources	9,100,508	9,641,406	12,308,001	2,666,595
Total Revenues <sup>1</sup>	51,366,836	50,549,126	51,667,373	1,118,247
Expenditures				
Current				
Certificated salaries	10,305,237	10,345,444	10,167,778	177,666
Classified salaries	12,359,579	12,002,768	11,887,423	115,345
Employee benefits	13,189,363	13,147,673	12,804,318	343,355
Books and supplies	1,862,880	2,561,509	1,003,795	1,557,714
Services and operating expenditures	9,632,906	9,573,218	7,354,126	2,219,092
Other outgo	5,012,065	4,211,816	4,141,051	70,765
Capital outlay	1,671,300	156,876	130,761	26,115
Debt service - principal	346,109	357,185	357,185	-
Debt service - interest	278,647	267,581	267,570	11
Total Expenditures <sup>1</sup>	54,658,086	52,624,070	48,114,007	4,510,063
Excess (Deficiency) of Revenues Over Expenditures	(3,291,250)	(2,074,944)	3,553,366	5,628,310
Other Financing Sources (Uses)				
Other sources	28,161,718	30,976,196	-	(30,976,196)
Transfers out	(31,000)	(591,732)	(34,666)	557,066
Other uses	(24,870,468)	(28,901,252)	-	28,901,252
Net Financing Sources (Uses)	3,260,250	1,483,212	(34,666)	(1,517,878)
Net Change in Fund Balances	(31,000)	(591,732)	3,518,700	4,110,432
Fund Balance - Beginning	30,976,196	30,976,196	30,976,196	-
Fund Balance - Ending	\$ 30,945,196	\$ 30,384,464	\$ 34,494,896	\$ 4,110,432

<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, and 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, 2020

	Budgeted Amounts		Actual	Variances - Positive (Negative) Final to Actual
	Original	Final		
Revenues				
Federal sources	\$ 3,746,806	\$ 7,605,471	\$ 3,745,930	\$ (3,859,541)
Other State sources	3,271,647	3,684,385	4,225,486	541,101
Other local sources	25,700	22,600	22,397	(203)
Total Revenues	7,044,153	11,312,456	7,993,813	(3,318,643)
Expenditures				
Current				
Other outgo	7,044,153	11,312,456	7,800,002	3,512,454
Total Expenditures	7,044,153	11,312,456	7,800,002	3,512,454
Excess (Deficiency) of Revenues Over Expenditures	-	-	193,811	193,811
Other Financing Sources (Uses)				
Transfers out	(7,044,153)	(11,037,555)	-	11,037,555
Net Financing Sources (Uses)	(7,044,153)	(11,037,555)	-	11,037,555
Net Change in Fund Balances	(7,044,153)	(11,037,555)	193,811	11,231,366
Fund Balance - Beginning	373,740	373,740	373,740	-
Fund Balance - Ending	\$ (6,670,413)	\$ (10,663,815)	\$ 567,551	\$ 11,231,366

Santa Cruz County Superintendent of Schools  
Schedule of Changes in the SCCOE's Net OPEB Liability and Related Ratios  
Year Ended June 30, 2020

	2020	2019	2018
Total OPEB Liability			
Service cost	\$ 403,067	\$ 392,279	\$ 381,780
Interest	550,815	521,490	491,261
Benefit payments	(664,019)	(502,479)	(457,838)
Expected Benefit Payments From Employer	(109,099)	-	-
Actual minus expected benefit payments	218,198	56,926	-
Experience (Gains)/Losses	1,392,603	-	-
Net change in total OPEB liability	1,791,565	468,216	415,203
Total OPEB liability - beginning	7,944,716	7,476,500	7,061,297
Total OPEB liability - ending (a)	<u>\$ 9,736,281</u>	<u>\$ 7,944,716</u>	<u>\$ 7,476,500</u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 873,118	\$ 595,554	\$ 557,838
Net investment income	563,364	601,237	740,457
Benefit payments	(773,118)	(502,479)	(457,838)
Actual minus expected benefit payments	-	56,926	-
Other	-	7,330	-
Net change in plan fiduciary net position	663,364	758,568	840,457
Plan fiduciary net position - beginning	8,396,296	7,637,728	6,797,271
Plan fiduciary net position - ending (b)	<u>\$ 9,059,660</u>	<u>\$ 8,396,296</u>	<u>\$ 7,637,728</u>
SCCOE's net OPEB (asset)/liability- ending (a) - (b)	<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	<u>93.05%</u>	<u>105.68%</u>	<u>102.16%</u>
Covered payroll	<u>\$ 24,651,308</u>	<u>\$ 23,755,780</u>	<u>\$ 21,998,183</u>
SCCOE's net OPEB (asset)/liability as a percentage of covered payroll	<u>2.74%</u>	<u>-1.90%</u>	<u>-0.73%</u>

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

Santa Cruz County Superintendent of Schools  
Schedule of SCCOE's Contributions for OPEB  
Year Ended June 30, 2020

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	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	Not Available	Not Available	Not Available
Contributions in relation to the actuarially determined contribution	\$ 873,118	\$ 595,554	\$ 557,838
Covered payroll	<u>\$ 24,651,308</u>	<u>\$ 23,755,780</u>	<u>\$ 21,998,183</u>
Contribution as a percentage of covered payroll	<u>-3.542%</u>	<u>-2.507%</u>	<u>-2.536%</u>

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

Santa Cruz County Superintendent of Schools  
Schedule of the SCCOE's Proportionate Share of the Net OPEB Liability – MPP Program  
Year Ended June 30, 2020

Year ended June 30, Measurement Date	2020 <u>June 30, 2019</u>	2019 <u>June 30, 2018</u>	2018 <u>June 30, 2017</u>
Proportion of the net OPEB liability	<u>0.3334%</u>	<u>0.3316%</u>	<u>0.0000%</u>
Proportionate share of the net OPEB liability	<u>\$ 124,556</u>	<u>\$ 120,821</u>	<u>\$ 127,684</u>
Covered payroll	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>
Proportionate share of the net OPEB liability as of its covered payroll	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>-0.81%</u>	<u>0.40%</u>	<u>0.01%</u>
Measurement date	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 SCCOE's Proportionate Share of the Net Pension Liability  
Year Ended June 30, 2020

Measurement Date as of	2020 6/30/2019	2019 6/30/2018	2018 6/30/2017	2017 6/30/2016	2016 6/30/2015	2015 6/30/2014
CalSTRS						
SCCOE's proportion of the net pension liability	0.0189%	0.0176%	0.0168%	0.0169%	0.0213%	0.0258%
SCCOE's proportionate share of the net pension liability	\$ 17,076,252	\$ 16,162,680	\$ 15,503,260	\$ 13,672,572	\$ 14,359,551	\$ 15,084,573
State's proportionate share of the net pension liability associated with the SCCOE	9,316,235	9,253,890	9,171,598	7,783,552	7,594,619	9,108,717
Total	\$ 26,392,487	\$ 25,416,570	\$ 24,674,858	\$ 21,456,124	\$ 21,954,170	\$ 24,193,290
SCCOE's covered payroll	\$ 10,404,233	\$ 9,561,423	\$ 8,958,810	\$ 8,863,027	\$ 9,494,981	\$ 11,592,138
SCCOE's proportionate share of the net pension liability as a percentage of its covered payroll	164.13%	169.04%	173.05%	154.27%	151.23%	130.13%
Plan fiduciary net position as a percentage of the total pension liability	73%	71%	69%	70%	74%	77%
CalPERS						
SCCOE's proportion of the net pension liability	0.0827%	0.0815%	0.0799%	0.0760%	0.0800%	0.0878%
SCCOE's proportionate share of the net pension liability	\$ 24,098,441	\$ 21,727,160	\$ 19,067,848	\$ 15,009,890	\$ 11,794,608	\$ 9,970,401
SCCOE's covered payroll	\$ 11,072,255	\$ 10,403,962	\$ 9,686,705	\$ 8,789,784	\$ 8,800,872	\$ 9,190,072
SCCOE's proportionate share of the net pension liability as a percentage of its covered payroll	218%	209%	197%	170.77%	134.02%	108.49%
Plan fiduciary net position as a percentage of the total pension liability	70%	71%	72%	74%	79%	83%

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

Santa Cruz County Superintendent of Schools  
Schedule of the SCCOE Contributions  
Year Ended June 30, 2020

	2020	2019	2018	2017	2016	2015
CalSTRS						
Contractually required contribution	\$ 1,515,024	\$ 1,690,102	\$ 1,363,011	\$ 1,112,652	\$ 918,955	\$ 868,687
Contributions in relation to the contractually required contribution	1,515,024	1,690,102	1,363,011	1,112,652	918,955	868,687
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCCOE's covered payroll	\$ 8,859,790	\$ 10,404,233	\$ 9,561,423	\$ 8,958,810	\$ 8,863,027	\$ 9,494,981
Contributions as a percentage of covered payroll	17.10%	16.24%	14.26%	12.42%	10.37%	9.15%
CalPERS						
Contractually required contribution	\$ 1,405,955	\$ 1,996,656	\$ 1,611,481	\$ 1,343,511	\$ 1,037,482	\$ 1,036,441
Contributions in relation to the contractually required contribution	1,405,955	1,996,656	1,611,481	1,343,511	1,037,482	1,036,441
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCCOE's covered payroll	\$ 7,129,230	\$ 11,072,255	\$ 10,403,962	\$ 9,686,705	\$ 8,789,783	\$ 8,800,872
Contributions as a percentage of covered payroll	19.72%	18.03%	15.49%	13.87%	11.80%	11.78%

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



**Note 1 - Purpose of Schedules****Budgetary Comparison Schedules**

The SCCOE 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.

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

**Schedule of Changes in the SCCOE's Net OPEB Liability and Related Ratios**

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

***Changes in Benefit Terms*** – There were no changes in benefit terms since the previous valuation.

***Changes of Assumptions*** – There were no changes in assumptions since the previous valuation.

**Schedule of SCCOE's Contributions for OPEB**

This schedule presents information on the SCCOE's actuarially determined contribution, contributions in relation to the actuarially determined contribution, and any excess or deficiency related to the actuarially determined contribution. In the future, as data becomes available, ten years of information will be presented.

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

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

***Changes in Benefit Terms*** – There were no changes in benefit terms since the previous valuation.

***Changes of Assumptions*** – The plan rate of investment return assumption was changed from 3.87 percent to 3.5 percent since the previous valuation.

**Schedule of the SCCOE's Proportionate Share of the Net Pension Liability**

This schedule presents information on the SCCOE'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 SCCOE. 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 either the CalSTRS or CalPERS plans from the previous valuations.

**Schedule of SCCOE Contributions**

This schedule presents information on the SCCOE'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, 2020

## Santa Cruz County Superintendent of Schools

Santa Cruz County Superintendent of Schools  
Schedule of Expenditures of Federal Awards  
June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures	Pass-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	14981	\$ 176,735	\$ -
Title I, Basic School Support, Statewide System	84.010	14416	-	-
Title I, Part D, Subpart 2, Local Delinquent Programs	84.010	14357	213,261	-
Title I, Comprehensive Support for Improvement for LEA's	84.010	14416	174,545	-
Title I, Comprehensive Support for Improvement for COE's	84.010	15439	57,173	-
Subtotal Title I			621,714	-
Title II, Supporting Effective Instruction State Grants	84.367	14341	23,253	-
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15391	314,091	-
Title X McKinney-Vento Homeless Children Assistance Grants	84.196	14332	166,176	-
Alcohol Abuse Reduction	84.184A	<sup>[1]</sup>	-	-
Special Education IDEA Cluster				
IDEA Basic Local Assistance Entitlement	84.027	13379	7,079,430	6,552,406
IDEA Mental Health Services, Part B	84.027A	15197	220,588	187,813
Subtotal			7,300,018	6,740,219
IDEA Preschool Grants, Part B, Section 619	84.173	13431	147,093	100,217
IDEA Preschool Staff Development	84.173A	13431	1,843	909
Subtotal			148,936	101,126
Subtotal Special Education Cluster			7,448,954	6,841,345
Special Education - Grants for Infants and Families				
IDEA Early Intervention Grants	84.181	23761	102,304	-
Passed through California Department of Rehabilitation (DOR):				
State Vocational Rehabilitation Services Program	84.126A	<sup>[1]</sup>	191,206	-
Total U.S Department of Education			8,867,698	6,841,345
U.S. Department of Health and Human Services				
Passed through California Department of Education:				
CCDF Cluster				
Child Care and Development Block Grant - Local Planning Council	93.575	13946	18,569	-
Child Care and Development Block Grant - Federal Resource and Referral	93.575	14130	34,767	-
Child Care and Development Block Grant - CHST	93.575	14140	6,340	-
Child Care and Development Block Grant - CCIP and CCRP	93.575	13942	107,274	-
Child Care and Development Block Grant - CRET	93.575	14990	88,700	-
Child Care and Development Block Grant - CSPP	93.575	14869	27,172	-
Child Care and Development Block Grant - Local Planning Council	93.575	000326	53,117	-
Subtotal CCDF Cluster			335,939	-
Passed through Stanislaus County of Education:				
Migrant Head Start	93.600	<sup>[1]</sup>	1,619,557	-
Total U.S Department of Health and Human Services			1,955,496	-

Santa Cruz County Superintendent of Schools  
Schedule of Expenditures of Federal Awards  
June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
U.S. Department of Labor				
Passed through California Department of Education (CDE):				
WIOA Cluster				
WIA/WIOA Youth Activities	17.259	10055	683,096	-
Total WIOA Cluster			683,096	-
Total U.S Department of Labor			683,096	-
U.S. Department of Agriculture				
Passed through California Department of Education (CDE):				
Child Nutrition Cluster				
National School Lunch	10.553	13390	20,997	-
Subtotal Child Nutrition Cluster			20,997	-
Total U.S Department of Agriculture			20,997	-
Total Federal Programs			\$ 11,527,287	\$ 6,841,345

<sup>[1]</sup> Pass-Through Entity Identifying Number not available

## 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 SCCOE, 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 SCCOE 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
Sue Roth	President	2022
Rose Filicetti	Vice President	2020
Abel Sanchez	Member	2022
Bruce Van Allen	Member	2022
Sandra Nichols	Member	2020
Jane Royer-Barr	Member	2020
Dana Sales	Member	2020

## Administration

NAME	TITLE
Faris Sabbah	Superintendent
Rebecca Olker	Interim Deputy Superintendent, Business Services (CBO)
Debi Bodenheimer	Associate Superintendent, Educational Services
Bryan Wall	Deputy Superintendent of Schools

# Santa Cruz County Superintendent of Schools

## Schedule of Average Daily Attendance

Year Ended June 30, 2020

	Final Report	
	Second Period Report	Annual Report
Elementary		
Probation referred, on probation or parole, expelled	21.46	24.93
Total Elementary	21.46	24.93
Secondary		
Juvenile halls, homes, and camps	61.87	71.88
Probation referred, on probation or parole, expelled	803.51	908.44
Total Secondary	865.38	980.32
Total ADA	886.84	1,005.25
Charter School		
Regular ADA (Non classroom based)		
Ninth through twelfth	115.43	115.43
Total Regular ADA (Non-classroom based)	115.43	115.43
Charter School		
Regular ADA (Classroom based)		
Ninth through twelfth	93.30	93.30
Total Regular ADA (Classroom based)	93.30	93.30

# Santa Cruz County Superintendent of Schools

Schedule of Instructional Time

Year Ended June 30, 2020

Santa Cruz County Superintendent of Schools does not participate in the longer instructional day incentive. It receives funding for the longer year funding only through the special education funding model. SCCOE is in compliance with the longer year requirement as it has 180 instructional days.

## Charter School

Grade Level	1986-1987 Minutes Requirement	2019-2020 Actual Minutes	Number of Days		Status
			Traditional Calendar	Multitrack Calendar	
Grades 9-12	64,800				
Grade 9		67,280	175	N/A	Complied
Grade 10		67,289	175	N/A	Complied
Grade 11		67,280	175	N/A	Complied
Grade 12		67,280	175	N/A	Complied



**Santa Cruz County Superintendent of Schools**  
 Reconciliation of Annual Financial and Budget Report with Audited Financial Statements  
 Year Ended June 30, 2020

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

	<u>County School Service Fund</u>
Fund Balance	
Balance, June 30, 2020, Unaudited Actuals	\$ 31,935,075
Increase (decrease) in	
Accounts receivable	2,276,506
Accounts payable	(917,061)
Due to other funds	<u>1,200,376</u>
Balance, June 30, 2020, Audited Financial Statements	<u><u>\$ 34,494,896</u></u>
	<u>Aggregate Remaining Funds</u>
Fund Balance	
Balance, June 30, 2020, Unaudited Actuals	\$ 308,527
Decrease in	
Due from other funds	<u>(1,200,376)</u>
Balance, June 30, 2020, Audited Financial Statements	<u><u>\$ (891,849)</u></u>

# Santa Cruz County Superintendent of Schools

## Schedule of Financial Trends and Analysis

Year Ended June 30, 2020

	(Budget) 2021 <sup>1</sup>	2020	2019	2018
County School Service Fund <sup>3</sup>				
Revenues	\$ 48,340,866	\$ 51,667,373	\$ 59,470,512	\$ 53,977,681
Other sources and transfers in	-	-	-	-
Total Revenues and Other Sources	48,340,866	51,667,373	59,470,512	53,977,681
Expenditures	51,917,568	48,114,007	56,713,220	50,121,757
Other uses and transfers out	466,051	34,666	30,019	62,955
Total Expenditures and Other Uses	52,383,619	48,148,673	56,743,239	50,184,712
Increase (Decrease) in Fund Balance	\$ (4,042,753)	\$ 3,518,700	\$ 2,727,273	\$ 3,792,969
Ending Fund Balance	\$ 30,452,143	\$ 34,494,896	\$ 30,976,196	\$ 28,248,924
Available Reserves <sup>2</sup>	\$ 2,647,188	\$ 5,380,124	\$ 2,570,903	\$ 2,520,010
Available Reserves as a Percentage of Total Outgo <sup>4</sup>	5.10%	11.17%	4.53%	5.03%
Long-Term Obligations	\$ 8,259,474	\$ 8,628,090	\$ 8,821,682	\$ 9,129,143
Average Daily Attendance at Annual	1,054	1,005	861	834

The County School Service Fund balance has increased by \$6,245,972 over the past two years. The fiscal year 2020-2021 budget projects a further decrease of \$4,042,753 (12 percent). For a county office of education this size, the State recommends available reserves of at least 3 percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The SCCOE has incurred operating surpluses in the past three years and anticipates incurring an operating deficit during the 2020-2021 fiscal year. Total long-term liabilities have decreased by \$501,053 over the past two years.

Average daily attendance has increased by 171 over the past two years. Additional increase of 49 ADA is anticipated during fiscal year 2020-2021.

<sup>1</sup> Budget 2021 is 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> On behalf payments of \$1,299,505 and \$2,212,025 relating to Senate Bill 90 are included in the calculation of available reserves for the fiscal years ending June 30, 2020 and June 30, 2019.

# Santa Cruz County Superintendent of Schools

Schedule of Charter Schools

Year Ended June 30, 2020

Name of Charter School	Charter School Number	Included in Audit Report
Pacific Collegiate School	0210	No
Santa Cruz County Career Advancement Charter School	1904	Yes
Santa Cruz County Cypress Charter High School	100305	Yes

Santa Cruz County Superintendent of Schools  
Combining Balance Sheet – Non-Major Governmental Funds  
June 30, 2020

	Charter School Fund	Child Development Fund	Cafeteria Fund	County School Facilities Fund	Total Non-Major Governmental Funds
<b>Assets</b>					
Deposits and investments	\$ 616,398	\$ 442,632	\$ 7,134	\$ 506,240	\$ 1,572,404
Receivables	304,511	211,426	-	-	515,937
Due from other funds	105,848	335	-	-	106,183
<b>Total assets</b>	<b>\$ 1,026,757</b>	<b>\$ 654,393</b>	<b>\$ 7,134</b>	<b>\$ 506,240</b>	<b>\$ 2,194,524</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 669,460	\$ 147,418	\$ -	\$ 1,115,401	\$ 1,932,279
Due to other funds	706,310	123,522	7,134	-	836,966
Unearned revenue	-	317,128	-	-	317,128
<b>Total liabilities</b>	<b>1,375,770</b>	<b>588,068</b>	<b>7,134</b>	<b>1,115,401</b>	<b>3,086,373</b>
<b>Fund Balances:</b>					
Nonspendable	400	-	-	-	400
Restricted	31,922	-	-	-	31,922
Assigned	-	66,325	-	-	66,325
Unassigned	(381,335)	-	-	(609,161)	(990,496)
<b>Total Fund Balance</b>	<b>(349,013)</b>	<b>66,325</b>	<b>-</b>	<b>(609,161)</b>	<b>(891,849)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,026,757</b>	<b>\$ 654,393</b>	<b>\$ 7,134</b>	<b>\$ 506,240</b>	<b>\$ 2,194,524</b>

Santa Cruz County Superintendent of Schools  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds  
June 30, 2020

	Charter School Fund	Child Development Fund	Cafeteria Fund	County School Facilities Fund	Total Non-Major Governmental Funds
Revenues					
Local Control Funding Formula	\$ 2,159,966	\$ -	\$ -	\$ -	\$ 2,159,966
Federal sources	401	335,462	20,997	-	356,860
Other State sources	374,488	654,947	1,730	-	1,031,165
Other local sources	439,656	303,681	96	-	743,433
Total Revenues	2,974,511	1,294,090	22,823	-	4,291,424
Expenditures					
Current					
Instruction	2,518,115	-	-	1,105,500	3,623,615
Instruction-related activities					
School site administration	783,338	-	-	-	783,338
Pupil services					
Food services	-	-	54,689	-	54,689
General administration					
All other general administration	22,992	105,191	2,800	-	130,983
Community services	-	1,161,050	-	-	1,161,050
Total expenditures	3,594,639	1,266,241	57,489	1,105,500	6,023,869
Excess (Deficiency) of Revenues Over Expenditures	(620,128)	27,849	(34,666)	(1,105,500)	(1,732,445)
Other Financing Sources (Uses)					
Transfers in	-	-	34,666	-	34,666
Net Financing Sources (Uses)	-	-	34,666	-	34,666
Net Change in Fund Balances	(620,128)	27,849	-	(1,105,500)	(1,697,779)
Fund Balance - Beginning	271,115	38,476	-	496,339	805,930
Fund Balance - Ending	\$ (349,013)	\$ 66,325	\$ -	\$ (609,161)	\$ (891,849)

See Notes to Supplementary Information

**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 SCCOE under programs of the federal government for the year ended June 30, 2020. 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 SCCOE, it is not intended to and does not present the financial position, and changes in net position of SCCOE.

**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 SCCOE has not elected to use the ten percent de minimis cost rate.

**SEFA Reconciliation**

The following schedule provides reconciliation between revenues reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciliation amount relates to passed-through special education program funds (IDEA) that have been recorded in the current period as expenditures and distributed to member districts (subrecipients) but were recorded as revenue in the prior period.

Description	CFDA Number	Amount
Total Federal Revenues Statement of Revenues, Expenditures and Changes in Fund Balance		\$ 8,258,910
Special education cluster - difference between cash and accrual basis for amounts paid to subrecipients	84.027/84.173	\$ 3,268,377
Total Schedule of Expenditures of Federal Awards		<u>\$ 11,527,287</u>

**Local Education Agency Organization Structure**

This schedule provides information about the SCCOE'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 SCCOE. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to local educational agencies. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**Schedule of Instructional Time**

Education Code Section 46201.5 extended the longer instructional day incentive funding for County Offices of Education that provide special day classes. The SCCOE does not participate in the incentive funding for increasing instructional time as provided by the Incentives for Longer Instruction Day. The SCCOE does participate in the longer year funding for special education classes.

Due to school closures caused by COVID-19, the SCCOE filed the COVID-19 School Closure Certification certifying that schools were closed for 54 days due to the pandemic. As a result, SCCOE received a credit for these 54 days in meeting the annual instructional days requirement. In addition, planned minutes covered by the COVID-19 School Certification were included in the Actual Minutes column but were not actually offered due to the COVID-19 school closure.

**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 SCCOE's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the SCCOE'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 Office of Education and displays information for each Charter School on whether or not the Charter School is included in the SCCOE's audit.

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

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



Independent Auditor's Reports  
June 30, 2020

## 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 Board of Directors  
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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Santa Cruz County Superintendent of Schools, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Santa Cruz County Superintendent of Schools' basic financial statements and have issued our report thereon dated April 20, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Santa Cruz County Superintendent of Schools' 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 Santa Cruz County Superintendent of Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Santa Cruz County Superintendent of Schools' 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of financial statement findings as item 2020-001 that we consider to be a material weakness.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Santa Cruz County Superintendent of Schools' 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*.

## **Santa Cruz County Superintendent of Schools' Response to Findings**

Santa Cruz County Superintendent of Schools' response to findings identified in our audit is described in the accompanying schedule of financial statement findings. Santa Cruz County Superintendent of Schools responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

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



San Ramon, California  
April 20, 2021



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

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

### **Report on Compliance for Each Major Federal Program**

We have audited Santa Cruz County Superintendent of Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Santa Cruz County Superintendent of Schools' major federal programs for the year ended June 30, 2020. Santa Cruz County Superintendent of Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Santa Cruz County Superintendent of Schools' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Santa Cruz County Superintendent of Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Santa Cruz County Superintendent of Schools' compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Santa Cruz County Superintendent of Schools' complied, in all material respects, with the types of 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, 2020.

## Report on Internal Control over Compliance

Management of Santa Cruz County Superintendent of Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Santa Cruz County Superintendent of Schools' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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, we do not express an opinion on the effectiveness of the Santa Cruz County Superintendent of Schools' 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-002 that we consider to be a significant deficiency.

Santa Cruz County Superintendent of Schools' response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. Santa Cruz County Superintendent of Schools' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.



San Ramon, California  
April 20, 2021



## Independent Auditor's Report on State Compliance

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

### Report on State Compliance

We have audited Santa Cruz County Superintendent of Schools' (the SCCOE) compliance with the types of compliance requirements described in the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the state laws and regulations listed in the table below for the year ended June 30, 2020.

### Management's Responsibility

Management is responsible for compliance with the state laws and regulations as identified in the table below.

### Auditor's Responsibility

Our responsibility is to express an opinion on the SCCOE's compliance with state laws and regulations based on our audit of the types of compliance requirements referred to below. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements listed below has occurred. An audit includes examining, on a test basis, evidence about the SCCOE's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on state compliance. However, our audit does not provide a legal determination of the SCCOE's compliance.

## Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the SCCOE's compliance with laws and regulations applicable to the following items:

	Procedures Performed
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS</b>	
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
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
<b>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS</b>	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program:	
General Requirements	No, see below
After School	No, see below
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Independent Study - Course Based	No, see below
<b>CHARTER SCHOOLS</b>	
Attendance	Yes
Mode of Instruction	Yes
Non Classroom-Based Instruction/Independent Study for Charter Schools	Yes
Determination of Funding for Non Classroom-Based Instruction	Yes
Annual Instruction Minutes Classroom-Based	Yes
Charter School Facility Grant Program	No, see below

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

The SCCOE does not offer a Continuation Education Program; therefore, we did not perform procedures related to the Continuation Education Attendance Program.

The SCCOE is not required to meet the Instructional Time, Ratio of Administrative Employees to Teachers, and Classroom Teacher Salaries requirements; therefore we did not perform procedures related to Instructional Time, Ratio of Administrative Employees to Teachers and Classroom Teacher Salaries.

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

The SCCOE does not offer a Middle or Early College High School Program; therefore, we did not perform procedures related to the Middle or Early College High School Program.

The SCCOE is not required to meet the K-3 Grade Span Adjustment and Transportation Maintenance of Effort requirements; therefore we did not perform procedures related to the K-3 Grade Span Adjustment and Transportation Maintenance of Effort.

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

The SCCOE does not offer a District of Choice Program; therefore we did not perform any procedures related to the District of Choice Program.

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

The SCCOE 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 SCCOE does not participate in the Charter School Facility Grant Program; therefore we did not perform any procedures related to the Charter School Facility Grant Program.

### **Unmodified Opinion**

In our opinion, Santa Cruz County Superintendent of Schools complied with the laws and regulations of the state programs referred to above for the year ended June 30, 2020.

The purpose of this report on state compliance is solely to describe the results of our testing based on the requirements of the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report 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.

San Ramon, California  
April 20, 2021

**FINANCIAL STATEMENTS**

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

**FEDERAL AWARDS**

Internal control over major Federal programs:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
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:	Yes

**Identification of major Federal programs:**

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
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 AWARDS**

Type of auditor's report issued on compliance for programs:	Unmodified
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The following findings represents material weaknesses related to the financial statements that are required to be reported in accordance with Government Auditing Standards. The findings have been coded as follows:

Five Digit Code  
30000

AB 3627 Finding Type  
Internal Control

2020-001      Restatement and Material Audit Adjustments

Criteria

Management is responsible for the design, implementation, and maintenance of internal controls to ensure the financial statements are free from material misstatement, whether due to error or fraud. Such internal controls should also include consideration for the proper presentation of fund types as defined by Governmental Accounting Standards Board (GASB) Codification Section 1300 *Fund Accounting*.

Condition

The prior year financial statements contained certain errors that were discovered during the current year. The prior year financial statements incorrectly included an agent multi-employer defined benefit other postemployment benefits plan as a trust fund. Accordingly, the beginning net position of the fiduciary fund financial statements has been restated to remove the trust fund. Additionally, entries were proposed and recorded by management to correct the due to/from and transfers in/out for certain aggregate remaining funds due to the fact that these transactions had not yet occurred as of fiscal year-end. Additionally, we were requested to draft the financial statements and accompanying notes to the financial statements.

Effect

Material audit adjustments were necessary to present the financial statements in accordance with Generally Accepted Accounting Principles.

Cause

The COE's internal control system designed to provide for the preparation and fair presentation of the financial statements was not operating at an optimal level. During the implementation of GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)*, in a prior year, the OPEB plan was incorrectly identified as a single employer plan rather than an agent-multi employer plan. Additionally, audit adjustments are necessary in order to present the financial statements fairly, in all material respect.

Recommendation

We acknowledge that SCCOE corrected the errors and these corrections are reflected in the report. We recommend management improve controls over the financial statement preparation and reconciliation process to ensure transactions are properly recorded, and that all activities presented are correct.

Repeat Finding (Yes or No)

No.

Corrective Action Plan

The Santa Cruz County Office of Education will perform a more in depth analysis of the Conversion Entry to ensure compliance with GASB. With the Auditor's clarification that the OPEB CERBT Trust with CALPERS is an agent-multi-employer plan, it is unlikely that it will be mistakenly classified as a single employer Trust on future financial statements. See page 103.

The following finding represents a significant deficiency in internal control over compliance that is required to be reported by the Uniform Guidance. The finding has been coded as follows:

Five Digit Code	AB 3627 Finding Type
50000	Federal Compliance

2020-002      Subrecipient Monitoring (50000)  
 Significant Deficiency in internal control over compliance

**Federal Program Affected:**

Program Name: Special Education Cluster

Agency Name: U.S. Department of Education

Passed Through Agency: California Department of Education

CFDA: 84.027, 84.027A, 84.173; 84.173A

**Criteria or Specific Requirements**

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requires pass-through entities to evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate extent of subrecipient monitoring required.

**Condition**

Santa Cruz County Office of Education (SCCOE) completed aspects of subrecipient monitoring for its subrecipients; however, we noted (1) formal subrecipient monitoring policies had not been established and (2) no documentation evaluating each subrecipient's risk of noncompliance with the program requirements.

**Questioned Costs**

None.

**Context/Sampling**

A nonstatistical sample of 2 of 12 subawards was selected for testing.

**Effect**

Noncompliance at the subrecipient level may occur and not be detected by SCCOE.

**Cause**

SCCOE did not have adequate internal controls to ensure compliance with subrecipient monitoring requirements.

**Repeat Finding from Prior Year**

No

Recommendation

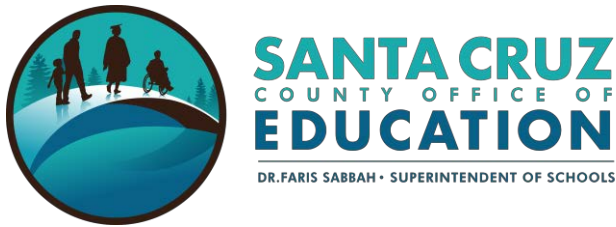
We recommend SCCOE enhance internal controls to ensure compliance with subrecipient monitoring requirements.

Corrective Action Plan

In addition to the long-established practices and procedures regarding fiscal oversight, we will add a Federal subrecipient risk assessment monitoring checklist. Also see page 103.

None reported.

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



**BOARD OF EDUCATION**

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

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

**Corrective Action Plan:**

**Financial Statement Finding #2020-001:**

The Santa Cruz County Office of Education will perform a more in depth analysis of the Conversion Entry to ensure compliance with GASB. With the Auditor's clarification that the OPEB CERBT Trust with CALPERS is an agent-multi-employer plan, it is unlikely that it will be mistakenly classified as a single employer Trust on future financial statements.

**Corrective Action Plan:**

Federal Awards Finding and Questioned Cost  
#2020-002 Subrecipient Monitoring:

Federal Program Affected:

Program Name: Special Education

Cluster Agency Name: U.S.

Department of Education

Passed Through Agency: California Department of  
Education CFDA: 84.027, 84.027A, 84.173; 84.173A

In addition to the long established practices and procedures regarding fiscal oversight, we will add a Federal subrecipient risk assessment monitoring checklist.



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** May 20, 2021

☒

**Action**



**Information**

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

**FROM:**

**SUBJECT:** Resolution #21-06 Mental Health Awareness Month

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### BACKGROUND

Each year millions of Americans face the reality of living with a mental illness — a challenge that has been exponentially exacerbated by the isolation and extreme stress many have dealt with in the past year as a result of the pandemic and precautions taken to slow the spread of the virus. It is recommended that the Board adopt Resolution #21-06, proclaiming the month of May as Mental Health Awareness Month and expressing support of students and staff challenged by mental illness.

### SUPERINTENDENT'S RECOMMENDATION:

Adopt Resolution #21-06

### FISCAL IMPLICATIONS:





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

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## **RESOLUTION #21-06**

### **In Recognition of Mental Health Awareness Month**

**WHEREAS**, families have been deeply affected by the pandemic, and children are likely facing increased stress due to the changes, fear and uncertainty caused by illness, isolation, impending homelessness, and job and healthcare loss at rates never before seen; and

**WHEREAS**, children have been found to be at a higher risk of abuse or witnessing domestic abuse at this time of long-term school closures; and

**WHEREAS**, children and families are dealing with the long overdue societal reckoning with police violence against African Americans, a spike in anti-Asian hate crimes and significantly higher-than-average death rates linked to COVID-19 among Latino communities; and

**WHEREAS**, the Centers for Disease Control and Prevention reports that more than 20 percent of youth have a diagnosed mental health disorder in the United States; and

**WHEREAS**, the average age of early signs of mental illness is 14, when most students are entering high school; and

**WHEREAS**, an estimated 60 percent of students with emotional, behavioral and mental health disorders do not graduate from high school, according to the U.S. Department of Education; and

**WHEREAS**, National Survey of Drug Use and Health data shows mental health diagnoses, suicide rates, non-suicidal self-injury such as cutting, and emergency room visits for students experiencing mental health issues are all on the rise; and

**WHEREAS**, the CDC has declared suicide is the second leading cause of death among youth ages 15 to 19 years old; and

**WHEREAS**, the number of children ages 6-12 who visited children's hospitals for suicidal thoughts or self harm has more than doubled since 2016, according to the Children's Hospital Association; and

**Santa Cruz County Board of Education**

Resolution #21-06 In Recognition of Mental Health Awareness Month

May 20, 2021

**WHEREAS**, researchers from the University of Montreal found that students with untreated mental illness are more likely to be chronically absent, more disruptive in class, have lower academic achievement and ultimately drop out; and

**WHEREAS**, the University of Maryland's Center for School Mental Health (CSMH) has found that educating staff, students and parents in the signs and symptoms of mental illness is key to both early intervention and dismantling the stigma surrounding mental health; and

**WHEREAS**, the CSMH reports that students are more likely to follow through with mental health services in school settings, and bringing mental health services onto campus enables easier communication among providers, parents and teachers; and

**WHEREAS**, schools that implement comprehensive mental health systems see improved academic performance, fewer special education placements, decreased disciplinary actions and higher graduation rates; and

**WHEREAS**, spreading awareness of the importance of mental health can help people realize the many ways in which mental illness impacts them and those around them, and can provide the opportunity to learn about available services.

**NOW, THEREFORE BE IT RESOLVED**, the Santa Cruz County Board of Education proudly proclaims the month of May as Mental Health Awareness Month, in recognition of any student or Santa Cruz County Office of Education staff member challenged by mental illness. The Santa Cruz County Office of Education stands ready to support you.

**PASSED AND ADOPTED** by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this day, the 20th day, of May, 2021 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

Rose Filicetti, President

**ATTEST:**

Dr. Faris Sabbah  
County Superintendent of Schools  
Secretary, Santa Cruz County Board of Education



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

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** May 20, 2021

☒ X

**Action**



**Information**

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

**FROM:**

**SUBJECT:** Resolution #21-07 Multilingual Resolution

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#### **BACKGROUND**

#### **SUPERINTENDENT'S RECOMMENDATION:**

Adopt Resolution #21-07

#### **FISCAL IMPLICATIONS:**



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

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## **RESOLUTION #21-07**

### **In Recognition of the Multilingual Network as Advocates for Multilingual Students**

**WHEREAS**, close to 43% of the Santa Cruz County's students, K-12th grade, are currently learning academic English as a second language;

**WHEREAS**, another 2.3% of the Santa Cruz County's students, K-12th grade, already have strong proficiency in English and also speak another language at home;

**WHEREAS**, these students represent an asset to our community of multilingual citizens;

**WHEREAS**, the Santa Cruz County Office of Education passed a resolution to support implementation of the California English Learner Roadmap in April 2019, calling for school districts to ensure that English Learner (EL) students attain high levels of English proficiency, mastery of grade level standards and have opportunities to develop proficiency in multiple languages starting in Early Childhood Education (ECE);

**WHEREAS**, the Santa Cruz County Office of Education is committed to aligning all of its programs and services for EL students with the State Board's EL Roadmap and is committed to supporting districts to do the same;

**WHEREAS**, the CA English Learner Roadmap explicitly calls for counties and districts to develop leaders and educators who are knowledgeable and responsive to the strengths and needs of English learners and their communities and who establish clear goals and commitments to English learners and who maintain a systemic focus on continuous improvement and progress towards these goals;

**AND WHEREAS** the members of the Santa Cruz County Multilingual Network have consistently exemplified the equity mindset, the self-reflection, and the advocacy essential to implementation of the principles of the California EL Roadmap;

**NOW, THEREFORE BE IT RESOLVED**, that the Governing Board of the Santa Cruz County Office of Education hereby recognizes and expresses deep appreciation for the work of the Multilingual Network Members:

**Santa Cruz County Board of Education**

Resolution #21-07 In Recognition of the Multilingual Network as Advocates for Multilingual Students  
May 20, 2021

**Live Oak School District**

Dr. Lorie Chamberland, Superintendent  
MaryAnn Hilton, Coordinator, ELA, ELD and Assessment  
Greg Stein, Principal, Live Oak Elementary School

**Pajaro Valley Unified School District**

Michael Berman, Director of Accountability, Equity and Categorical Programs  
Marwa Yousofzoy, Coordinator of EL Programs

**Santa Cruz City Schools**

Julia Hodges, Director of Curriculum, Instruction and Assessment, Secondary  
Shannon Calden, Director of Curriculum, Instruction and Assessment, Elementary  
Kristina Cabrera, Assistant Principal, Mission Hill Middle School  
Amy Spiers, Assistant Principal, Branciforte Middle School  
Rene Ohana, Assistant Principal, Santa Cruz High School  
Naima Leal, Special Education Instructional Coach

**Santa Cruz County Office of Education, Alternative Education**

Cristal Renteria, Site Coordinator, Sequoia Schools  
Blanca Corrales, Community Organizer  
Javier Gonzales, Teacher  
Jennifer Izant Gonzales, Project Director, Alternative Education

**Santa Cruz County Office of Education, Curriculum and Instruction**

Debi Bodenheimer, Associate Superintendent, Educational Services  
Angela Meeker, Senior Director, District Support  
Amity Sandage, Environmental Literacy Coordinator

**San Lorenzo Valley Unified School District**

Ned Hearn, Assistant Superintendent, Instruction  
Linda Buie, San Lorenzo Valley Middle and High School ELD teacher  
Bridgett O'Shea, EL Coordinator, San Lorenzo Valley Elementary  
Jen Wilson, EL Coordinator, Boulder Creek Elementary  
Mitzi Poetzinger, EL Coordinator and School Psychologist

**Santa Cruz County Board of Education**

Resolution #21-07 In Recognition of the Multilingual Network as Advocates for Multilingual Students  
May 20, 2021

**Scotts Valley Unified School District**

Michelle Stewart, Assistant Superintendent, Educational Services  
Joann Tassone, ELD teacher, Vine Hill Elementary  
Monica Keller, ELD teacher, Brook Knoll Elementary and Scotts Valley High School  
Alexie Neall, ELD teacher, Scotts Valley Middle School  
Josh Wahl, Principal, Brook Knoll Elementary  
Tracey Neilsen, Principal, Vine Hill Elementary  
Michelle Menchaca, Assistant Principal, Scotts Valley Middle School

**Soquel Union Elementary School District**

Jessica Kiernan, Assistant Superintendent, Educational Services  
Barbara Huebner, EL TOSA

**PASSED AND ADOPTED** by the Board of Education Santa Cruz County on this 20th Day of  
May, 2021 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

Rose Filicetti, President

**ATTEST:**

Dr. Faris Sabbah  
County Superintendent of Schools  
Secretary, Santa Cruz County Board of Education



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** May 20, 2021

☒

**Action**



**Information**

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

**FROM:** Dr. Jennifer Izant Gonzales, Project Director, Alternative Education

**SUBJECT:** Expanded Learning Opportunities (ELO) Grant for Alternative Education

---

#### **BACKGROUND**

The Expanded Learning Opportunities Grant Plan must be completed by Local Educational Agencies (LEAs) that receive Expanded Learning Opportunities (ELO) Grant funds under California Education Code (EC) Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, 2022.

#### **SUPERINTENDENT'S RECOMMENDATION:**

The recommendation of the Santa Cruz County Office of Education, Alternative Education Department and Dr. Sabbah, County Superintendent of Schools, is to pass the Expanded Learning Opportunities Grant Plan.

#### **FISCAL IMPLICATIONS:**

The passing of the Expanded Learning Opportunities Grant Plan will provide the Santa Cruz COE Alternative Education programs with \$1,587,412 of funding.

# Expanded Learning Opportunities Grant Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Santa Cruz County Office of Education	Jennifer Izant Gonzales Project Director	jizant@santacruzcoe.org (831) 466-5739

The following is the local educational agency's (LEA's) plan for providing supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. The plan will explain how the LEA will use the funds it receives through the Expanded Learning Opportunities (ELO) Grant to implement a learning recovery program for at least the students included in one or more of the following groups: low-income students, English learners, foster youth, homeless students, students with disabilities, students at risk of abuse, neglect, or exploitation, disengaged students, and students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For specific requirements please refer to the Expanded Learning Opportunities Grant Plan Instructions.

## Plan Descriptions

A description of how parents, teachers, and school staff were involved in the development of the plan.

The Santa Cruz County Office of Education, Alternative Education Department, partnered with families, teachers, school staff, human resources, classified staff, the business department and students to develop the plan. A new section was added to our annual Local Control and Accountability Plan (LCAP) survey which specifically focused on the Expanded Learning Opportunities (ELO) grant. In addition, we held student focus groups, parent meetings, and an Alternative Education Advisory Committee meeting to discuss the plan for the ELO grant. During these stakeholder engagement opportunities we discussed supplemental instruction and support strategies, community partnerships, and building upon our current social-emotional support program.

A description of how students will be identified and the needs of students will be assessed.

Students will be identified for supplemental supports primarily by their teachers, staff, and families. Our educators will complete a referral form for students who will benefit from our summer school program and the students will be appropriately placed with an individually tailored academic summer school experience. Teachers analyze student academic progress as well as their need for connection and support, specifically credit accrual, grades, performance on the Star Renaissance assessments, and their engagement in school. The Star Renaissance assessment is used as a formative assessment and a growth assessment for reading and writing and this assessment is also used to help identify students for additional academic supports. Transcript reviews and individual consultations with students and families is a main way for our staff to identify students for our tiered system of supplemental support. For social-emotional support our teachers, school staff, and students themselves can initiate referral to our counselors and staff to provide additional more tailored supplemental supports. Participation in expanded learning and enrichment opportunities will be made available at our sites for students as part of this plan.



A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

The Santa Cruz COE will provide continuous communication regarding supplemental academic and support services for students. Teachers will work directly with families to enroll in summer school and the Santa Cruz COE Alternative Education Department will send out via multiple methods, including email, communication applications, and in parent meetings, information about supplemental academic and support programs and communication will be available in the parent's primary language.

A description of the LEA's plan to provide supplemental instruction and support.

The general plan described below has been developed from collaboration with our community to identify strategies that will support our students in a tiered framework that bases universal, targeted, and intensive supports on students' needs for academic, social-emotional, and other integrated supports. The needs of the whole child are taken into consideration.

**Extending Instructional Time:**

- Summer School for 2021 and 2022 to accelerate learning progress

**Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports:**

- Tutoring and learning supports
- Learning recovery materials
- Educator training for certificated and classified staff

**Integrated student supports to address other barriers to learning:**

- Hiring of additional social-emotional support staff to create a mobile and responsive network of wellness
- Community partnerships that support student learning and social-emotional development

**Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports:**

- Internet connected devices and hotspots will continue to be provided to students throughout our programs
- Technology upgrades to support student learning in the classroom
- Supplemental learning support

**Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility:**

- Summer school program
- Learning materials

**Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs:**

- Training for certificated and classified staff targeted to engage students and support their academic and social-emotional needs.

# Expenditure Plan

The following table provides the LEA's expenditure plan for how it will use ELO Grant funds to support the supplemental instruction and support strategies being implemented by the LEA.

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Extending instructional learning time	700,000	
Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports	100,000	
Integrated student supports to address other barriers to learning	550,000	
Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports	\$62,412	
Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility	\$100,000	
Additional academic services for students		
Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs	75,000	
Total Funds to implement the Strategies	1,587,412	

A description of how ELO Grant funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA.

The ELO grant funds are being coordinated with the other federal Elementary and Secondary School Emergency Relief Funds received by the Santa Cruz COE to provide a robust foundation of academic and social-emotional support for students tailored to meet the unique needs of our students. The Santa Cruz COE is utilizing each portion of federal relief funds to support our students in a comprehensive way and ensuring the guidelines of the funding are being met including providing meals and snacks, providing services supplementary and complementary to our regular instructional program, and providing services in accordance with Individualized Education Programs (IEP).

# Expanded Learning Opportunities Grant Plan Instructions: Introduction

The Expanded Learning Opportunities Grant Plan must be completed by school districts, county offices of education, or charter schools, collectively referred to as Local Educational Agencies (LEAs), that receive Expanded Learning Opportunities (ELO) Grant funds under California *Education Code (EC)* Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, 2022.

*For technical assistance related to the completion of the Expanded Learning Opportunities Grant Plan, please contact*  
[ELOGrants@cde.ca.gov](mailto:ELOGrants@cde.ca.gov) or <mailto:lcff@cde.ca.gov>

## Instructions: Plan Requirements

An LEA receiving ELO Grant funds under *EC* Section 43521(b) is required to implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to, at a minimum, students who are included in one or more of the following groups:

- low-income,
- English learners,
- foster youth,
- homeless students,
- students with disabilities,
- students at risk of abuse, neglect, or exploitation,
- disengaged students, and
- students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For purposes of this requirement

- “Supplemental instruction” means the instructional programs provided in addition to and complementary to the LEAs regular instructional programs, including services provided in accordance with an individualized education program (IEP).
- “Support” means interventions provided as a supplement to those regularly provided by the LEA, including services provided in accordance with an IEP, that are designed to meet students’ needs for behavioral, social, emotional, and other integrated student supports, in order to enable students to engage in, and benefit from, the supplemental instruction being provided.
- “Students at risk of abuse, neglect, or exploitation” means students who are identified as being at risk of abuse, neglect, or exploitation in a written referral from a legal, medical, or social service agency, or emergency shelter.

*EC* Section 43522(b) identifies the seven supplemental instruction and support strategies listed below as the strategies that may be supported with ELO Grant funds and requires the LEA to use the funding only for any of these purposes. LEAs are not required to implement each supplemental instruction and support strategy; rather LEAs are to work collaboratively with their community partners to identify the

supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the design and implementation of the supplemental instruction and support strategies being provided (*EC* Section 43522[h]).

The seven supplemental instruction and support strategies are:

1. Extending instructional learning time in addition to what is required for the school year by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases the amount of instructional time or services provided to students based on their learning needs.
2. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports including, but not limited to, any of the following:
  - a. Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff.
  - b. Learning recovery programs and materials designed to accelerate student academic proficiency or English language proficiency, or both.
  - c. Educator training, for both certificated and classified staff, in accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.
3. Integrated student supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.
4. Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports.
5. Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility.
6. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning.
7. Training for school staff on strategies, including trauma-informed practices, to engage students and families in addressing students' social-emotional health needs and academic needs.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable IEP.

### **Fiscal Requirements**

The following fiscal requirements are requirements of the ELO grant, but they are not addressed in this plan. Adherence to these requirements will be monitored through the annual audit process.

- The LEA must use at least 85 percent (85%) of its apportionment for expenditures related to providing in-person services in any of the seven purposes described above.
- The LEA must use at least 10 percent (10%) of the funding that is received based on LCFF entitlement to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. The supplemental instruction and support provided by the paraprofessionals must be prioritized for English learners and students with disabilities. Funds expended to hire paraprofessionals count towards the LEAs requirement to spend at least 85% of its apportionment to provide in-person services.

- An LEA may use up to 15 percent (15%) of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction, before in-person instructional services are offered.

## Instructions: Plan Descriptions

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

### **A description of how parents, teachers, and school staff were involved in the development of the plan**

Describe the process used by the LEA to involve, at a minimum, parents, teachers, and school staff in the development of the Expanded Learning Opportunities Grant Plan, including how the LEA and its community identified the seven supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage with community partners, expanded learning programs, and existing behavioral health partnerships in the design of the plan.

### **A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.**

Describe the LEA's plan for informing the parents and guardians of students identified as needing supplemental instruction and support of the availability of these opportunities, including an explanation of how the LEA will provide this information in the parents' and guardians' primary languages, as applicable.

### **A description of how students will be identified and the needs of students will be assessed**

Describe the LEA's plan for identifying students in need of academic, social-emotional, and other integrated student supports, including the LEA's plan for assessing the needs of those students on a regular basis. The LEA's plan for assessing the academic needs of its students may include the use of diagnostic and formative assessments.

As noted above in the Plan Requirements, "other integrated student supports" are any supports intended to address barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.

### **A description of the LEA's plan to provide supplemental instruction and support**

Describe the LEA's plan for how it will provide supplemental instruction and support to identified students in the seven strategy areas defined in the Plan Requirements section. As a reminder, the LEA is not required to implement each of the seven strategies; rather the LEA will to work collaboratively with its community to identify the strategies that will be implemented. The plan must include a description of how supplemental instruction and support will be provided in a tiered framework that bases universal, targeted, and intensive supports on students' needs for academic, social-emotional, and other integrated student supports. The plan must also include a description of how the services will be provided through a program of engaging learning experiences in a positive school climate.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable individualized education program. Additionally, LEAs are encouraged to collaborate with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the implementation of, this plan (*EC* Section 43522[h]).

# Instructions: Expenditure Plan

The ‘Supplemental Instruction and Support Strategies’ column of the Expenditure Plan data entry table lists the seven supplemental instruction and support strategies that may be supported with ELO Grant funds.

Complete the Expenditure Plan data entry table as follows:

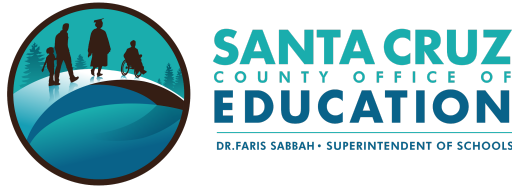
In the ‘Planned Expenditures’ column of the data entry table, specify the amount of ELO Grant funds being budgeted to support each supplemental instruction and support strategies being implemented by the LEA and the total of all ELO Grant funds being budgeted.

The plan must be updated to include the actual expenditures by December 1, 2022. In the ‘Actual Expenditures’ column of the data entry table the LEA will report the amount of ELO Grant funds that the LEA actually expended in support of the strategies that it implemented, as well as the total ELO Grant funds expended.

## **A description of how these funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA**

Describe how the LEA is coordinating its ELO Grant funds with funds received from the federal Elementary and Secondary School Emergency Relief (ESSER) Fund provided through the federal Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (Public Law 116-260), also known as ESSER II, to maximize support for students and staff.

California Department of Education  
March 2021



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

Board Meeting Date: May 20, 2021

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Action



Information

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

**FROM:** Denise Sanson, Senior Director, Student Programs

**SUBJECT:** Expanded Learning Opportunities (ELO) Grant for Career Advancement Charter

#### BACKGROUND

The Expanded Learning Opportunities Grant Plan must be completed by Local Educational Agencies (LEAs) that receive Expanded Learning Opportunities (ELO) Grant funds under California Education Code (EC) Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, 2022.

#### SUPERINTENDENT'S RECOMMENDATION:

The recommendation of the Santa Cruz County Office of Education, Alternative Education Department and Dr. Sabbah, County Superintendent of Schools, is to pass the Expanded Learning Opportunities Grant Plan.

#### FISCAL IMPLICATIONS:

The passing of the Expanded Learning Opportunities Grant Plan will provide the Santa Cruz COE Career Advancement Charter programs with \$81,758.00 of funding.



## Expanded Learning Opportunities Grant Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Santa Cruz County Office of Education Career Advancement Charter	Denise Sanson, Senior Director	<a href="mailto:dsanson@santacruzcoe.org">dsanson@santacruzcoe.org</a> 831-466-5680

The following is the local educational agency's (LEA's) plan for providing supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. The plan will explain how the LEA will use the funds it receives through the Expanded Learning Opportunities (ELO) Grant to implement a learning recovery program for at least the students included in one or more of the following groups: low-income students, English learners, foster youth, homeless students, students with disabilities, students at risk of abuse, neglect, or exploitation, disengaged students, and students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff. For specific requirements please refer to the Expanded Learning Opportunities Grant Plan Instructions.

### Plan Descriptions

A description of how parents, teachers, and school staff were involved in the development of the plan.

Students were engaged verbally and via survey to discuss how they would like to see the Career Advancement Charter address the following items: the barriers student's face while attending school, types of classes student's would like to attend, significant supplementary learning opportunities and support opportunities for students, and additional student commentary on their needs and hopes. Meetings to explain, discuss and brainstorm around the Expanded Learning Opportunities Grant were provided to all staff. Teacher and support staff ideas, with reflection on the student data provided from the survey, were implemented into the development of the plan.

A description of how students will be identified and the needs of students will be assessed.

To identify students in need of academic and social-emotional support, we use a variety of interpersonal connection, quantitative and qualitative data collection through student surveys, and CASAS, the Adult Education competency-based testing system, which tracks both academic and social emotional needs through quarterly testing of the students and quarterly student updates by the teachers. Interpersonal relationships that students have with teachers and staff informs us of more immediate student needs on an ongoing basis. CAC staff are able to refer students with need to our Project Coordinator for assistance.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

The students in Santa Cruz County Office of Education's Adult Learning Program, the Career Advancement Charter, will be informed by many methods, including flyers, calls, text messaging, and emails from support staff, project coordinators and teachers. Persistent learning opportunities, including academic tutoring, career technical education, resource and transition services are introduced to students at intake and orientation. Extended learning opportunities, such as college and career fairs, community groups and external student programs are brought to students as they are available throughout the school year. Students have access to visual and auditory reminders of supplemental instruction and support in both their physical and digital classroom environments.

A description of the LEA's plan to provide supplemental instruction and support.

***Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports***

Supplemental instruction will be provided by support staff with an emphasis on a student first approach that is culturally responsive and relationship focused. Providing assistance directly to students in small group and individual settings will promote learning, engagement, and retention as well as increase literacy gains for all adult high school diploma students. In addition to access to digital devices and internet connectivity, digital literacy instruction is a critical need for our students. Quarterly the staff will examine student progress and academic data at the school level, the site level, and amongst targeted populations such as incarcerated citizens, immigrants, English Language Learners, and low income students to assess larger programmatic academic needs. Teachers will work with support staff to identify individual student needs to inform adjustments in instruction and curriculum. Support staff will offer individual and small group integrated instruction to support the students individual and targeted academic needs.

***Integrated student supports to address other barriers to learning***

In response to the challenges brought forth by the COVID-19 pandemic, there is a critical need for direct support 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. Providing direct support to students with job searching, resume writing, interview preparation, post-secondary opportunities including FAFSA completion, community college registration and enrollment, technical education, and career counseling will allow for the removal of barriers so that students can continue with their high school diploma completion and beyond. We intend to focus on student transitions in and out of the Career Advancement Charter so we can support their efforts and goals. A project specialist will work closely with staff to examine barriers and social-emotional needs of the general student population and amongst specified targeted populations within our program such as incarcerated individuals, immigrants, English Language Learners, and low income students so that we can identify gaps in community resources. In addition, the project specialist will work with teachers to develop student files to track and support the individual student needs and goals in career, college, social-emotional health, and more. Providing integrated student support universally, through targeted populations and for the individual, allows us to grow and strengthen our program so that we can best provide for the whole student and so they may have an engaging learning experience and transition successfully beyond their high school diploma.

## Expenditure Plan

The following table provides the LEA's expenditure plan for how it will use ELO Grant funds to support the supplemental instruction and support strategies being implemented by the LEA.

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Extending instructional learning time	[\$ 0]	[Actual expenditures will be provided when available]
Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports	[\$ 18,000.00]	[Actual expenditures will be provided when available]
Integrated student supports to address other barriers to learning	[\$ 63,758.00]	[Actual expenditures will be provided when available]
Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports	[\$ 0.00]	[Actual expenditures will be provided when available]
Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility	[\$ 0.00]	[Actual expenditures will be provided when available]
Additional academic services for students	[\$ 0.00]	[Actual expenditures will be provided when available]
Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs	[\$ 0.00]	[Actual expenditures will be provided when available]
<b>Total Funds to implement the Strategies</b>	<b>[\$ 81,758.00]</b>	[Actual expenditures will be provided when available]

A description of how ELO Grant funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA.

The Career Advancement Charter is receiving no other federal relief funds at this time. Funds from other sources will be matching the expenditures, goals and expectations of this plan to provide strong, well rounded and versatile academic and transition support.

## Grant Plan Instructions: Introduction Expanded Learning Opportunities

The Expanded Learning Opportunities Grant Plan must be completed by school districts, county offices of education, or charter schools, collectively referred to as Local Educational Agencies (LEAs), that receive Expanded Learning Opportunities (ELO) Grant funds under California *Education Code (EC)* Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, 2022.

*For technical assistance related to the completion of the Expanded Learning Opportunities Grant Plan, please contact [ELOGrants@cde.ca.gov](mailto:ELOGrants@cde.ca.gov).*

## Instructions: Plan Requirements

An LEA receiving ELO Grant funds under *EC* Section 43521(b) is required to implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to, at a minimum, students who are included in one or more of the following groups:

- low-income,
- English learners,
- foster youth,
- homeless students,
- students with disabilities,
- students at risk of abuse, neglect, or exploitation,
- disengaged students, and
- students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For purposes of this requirement

- “Supplemental instruction” means the instructional programs provided in addition to and complementary to the LEAs regular instructional programs, including services provided in accordance with an individualized education program (IEP).
- “Support” means interventions provided as a supplement to those regularly provided by the LEA, including services provided in accordance with an IEP, that are designed to meet students’ needs for behavioral, social, emotional, and other integrated student supports, in order to enable students to engage in, and benefit from, the supplemental instruction being provided.

- “Students at risk of abuse, neglect, or exploitation” means students who are identified as being at risk of abuse, neglect, or exploitation in a written referral from a legal, medical, or social service agency, or emergency shelter.

*EC* Section 43522(b) identifies the seven supplemental instruction and support strategies listed below as the strategies that may be supported with ELO Grant funds and requires the LEA to use the funding only for any of these purposes. LEAs are not required to implement each supplemental instruction and support strategy; rather LEAs are to work collaboratively with their community partners to identify the supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the design and implementation of the supplemental instruction and support strategies being provided (*EC* Section 43522[h]).

The seven supplemental instruction and support strategies are:

1. Extending instructional learning time in addition to what is required for the school year by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases the amount of instructional time or services provided to students based on their learning needs.
2. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports including, but not limited to, any of the following:
  - a. Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff.
  - b. Learning recovery programs and materials designed to accelerate student academic proficiency or English language proficiency, or both.
  - c. Educator training, for both certificated and classified staff, in accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.
3. Integrated student supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.
4. Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports.
5. Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility.
6. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning.
7. Training for school staff on strategies, including trauma-informed practices, to engage students and families in addressing students' social-emotional health needs and academic needs.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable IEP.

### **Fiscal Requirements**

The following fiscal requirements are requirements of the ELO grant, but they are not addressed in this plan. Adherence to these requirements will be monitored through the annual audit process.

- The LEA must use at least 85 percent (85%) of its apportionment for expenditures related to providing in-person services in any of the seven purposes described above.
- The LEA must use at least 10 percent (10%) of the funding that is received based on LCFF entitlement to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. The supplemental instruction and support provided by the paraprofessionals must be prioritized for English learners and students with disabilities. Funds expended to hire paraprofessionals count towards the LEAs requirement to spend at least 85% of its apportionment to provide in-person services.
- An LEA may use up to 15 percent (15%) of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction, before in-person instructional services are offered.

## **Instructions: Plan Descriptions**

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

### **A description of how parents, teachers, and school staff were involved in the development of the plan**

Describe the process used by the LEA to involve, at a minimum, parents, teachers, and school staff in the development of the Expanded Learning Opportunities Grant Plan, including how the LEA and its community identified the seven supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage with community partners, expanded learning programs, and existing behavioral health partnerships in the design of the plan.

### **A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.**

Describe the LEA's plan for informing the parents and guardians of students identified as needing supplemental instruction and support of the availability of these opportunities, including an explanation of how the LEA will provide this information in the parents' and guardians' primary languages, as applicable.

### **A description of how students will be identified and the needs of students will be assessed**

Describe the LEA's plan for identifying students in need of academic, social-emotional, and other integrated student supports, including the LEA's plan for assessing the needs of those students on a regular basis. The LEA's plan for assessing the academic needs of its students may include the use of diagnostic and formative assessments.

As noted above in the Plan Requirements, "other integrated student supports" are any supports intended to address barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.

### **A description of the LEA's plan to provide supplemental instruction and support**

Describe the LEA's plan for how it will provide supplemental instruction and support to identified students in the seven strategy areas defined in the Plan Requirements section. As a reminder, the LEA is not required to implement each of the seven strategies; rather the LEA will to work collaboratively with its community to identify the strategies that will be implemented. The plan must include a description of how supplemental instruction and support will be provided in a tiered framework that bases universal, targeted, and intensive supports on students' needs for academic, social-emotional, and other integrated student supports. The plan must also include a description of how the services will be provided through a program of engaging learning experiences in a positive school climate.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable individualized education program. Additionally, LEAs are encouraged to collaborate with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the implementation of, this plan (*EC* Section 43522[h]).

## **Instructions: Expenditure Plan**

The 'Supplemental Instruction and Support Strategies' column of the Expenditure Plan data entry table lists the seven supplemental instruction and support strategies that may be supported with ELO Grant funds.

Complete the Expenditure Plan data entry table as follows:

In the 'Planned Expenditures' column of the data entry table, specify the amount of ELO Grant funds being budgeted to support each supplemental instruction and support strategies being implemented by the LEA and the total of all ELO Grant funds being budgeted.

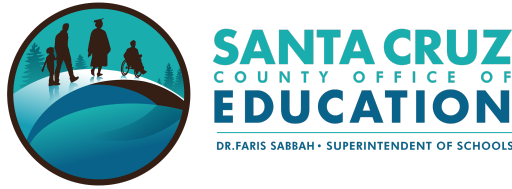
The plan must be updated to include the actual expenditures by December 1, 2022. In the 'Actual Expenditures' column of the data entry table the LEA will report the amount of ELO Grant funds that the LEA actually expended in support of the strategies that it implemented, as well as the total ELO Grant funds expended.

**A description of how these funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA**

Describe how the LEA is coordinating its ELO Grant funds with funds received from the federal Elementary and Secondary School Emergency Relief (ESSER) Fund provided through the federal Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (Public Law 116-260), also known as ESSER II, to maximize support for students and staff.

California Department of Education  
March 2021





## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** May 20, 2021

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**Action**



**Information**

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

**FROM:** Dr. Faris Sabbah, Superintendent of Schools  
Michael Paynter, Director, Student Support Services

**SUBJECT:** Approve “We Can Work”, a Work Experience Grant

#### **BACKGROUND**

The Alternative Education Department is requesting the Santa Cruz County Office of Education Board’s approval to enter into a two year contract agreement with the California State Department of Rehabilitation (DOR) to receive funding in the amount of \$270,078 (\$135,039 per year) to serve students with documented or suspected disabilities by placing up to 25 students in work experience settings with up to 100 hours of paid employment, each at minimum wage, as well as continuing a staff position to monitor and develop placement sites. The program is called We Can Work and is for both the 2021-22 and 2022-23 school years subject to state and federal budget approvals. The COE applied for and was accepted to receive the funds for the second time in two grant request cycles. If the DOR continues the program, future grants are also possible, and if not, we hope to transition to another similar program they operate called TPP.

#### **SUPERINTENDENT’S RECOMMENDATION:**

Approve “We Can Work” work experience grant.

#### **FISCAL IMPLICATIONS:**

Funding implications outlined above.



State of California  
Health and Human Services Agency  
Department of Rehabilitation  
721 Capitol Mall  
Sacramento, CA 95814  
(916) 558-5680 Office  
(916) 558-5681 Fax

April 2, 2021

Santa Cruz County Office of Education  
400 Encinal Street  
Santa Cruz  
CA 95060

Re: Agreement # 31681

Attention: Rene La Branch

Attached is an electronic version of the above-mentioned contract. Please complete, sign and return the following checked item(s).

***DOR is accepting electronic signed (e-signed) documents. Please return e-signed documents and additional required documents to the following email address:*** Email address

***\*\*PLEASE REFERENCE YOUR CONTRACT NUMBER ABOVE  
IN THE EMAIL SUBJECT LINE.\*\****

***DOR will also continue to accept original hard copies following the instructions as outlined per each item below:***

- ☒ Print (4) four copies of the **Standard Agreement form (STD 213)** and one copy of the attached exhibits. Sign all (4) four copies of the STD 213. All signatures must be original. ***\*\*If you will be returning the Std 213 by email, only one (1) signed copy is required.\*\****
- ☒ Print one copy of the **Contractor Certification Clauses (CCC)**. The CCC package contains clauses and conditions that may apply to your agreement and to persons doing business with the State of California. The CCC will be kept on file in a central location and must be renewed every three (3) years and updated as changes occur. Sign and return the first page of the current CCC. Failure to do will prohibit the State of California from doing business with your company.

- X   Print one copy of the **Board Resolution**, complete and sign. (You may use your own form in lieu of the attached Board Resolution.) Please make sure the person who is signing the Board Resolution is not the person authorized to sign the Agreement. However, if the authorized signer is in an elected position, you don't need the Board approval; just submit a letter stating the fact.
- X   Print one copy of the **Signature Authorization** form, complete and sign. The person authorizing the signatures is the person who is authorized to sign the contract.
- X   Print one copy of the **Unruh Civil Rights Act and the Fair Employment & Housing Act**. This form must be received to execute the agreement.
- X   General Liability Insurance Requirements. (See Exhibit D for liability limits).
- X   Worker's Compensation Insurance Requirements. (See Exhibit D).

**\*\* Please provide the attached insurance requirements and example to your business unit/insurance agent to expedite\*\***

Department of Rehabilitation  
Attn: Sabrina Pizzuti-Johnson Contract Analyst, Contract Section  
721 Capitol Mall, 6<sup>th</sup> Floor  
Sacramento, California, 95814

No services should be started prior to final approval by DGS and/or the passage of the State Budget as the State is not obligated to make any payments until the contract is executed. Expeditious handling of this Agreement is appreciated.

If you have any questions, please email at: Email [Sabrina.Pizzuti-Johnson@dor.ca.gov](mailto:Sabrina.Pizzuti-Johnson@dor.ca.gov) or 916-445-9933.

Sincerely,

/s/Sabrina Pizzuti-Johnson  
Contract Analyst

Enclosures  
cc: Contract Administrator

**EXHIBIT A**  
**(Standard Agreement - Subvention)**

**1. PURPOSE**

Subvention: We Can Work

**2. AUTHORITY**

Legislation: Rehabilitation Act of 1973, as amended, Title I, Parts A and B, Sec. 100-111; 29 U.S.C. 720-731.

Regulations: 34 CFR 361.3

Assistance Listing Number: 84.126A

**3. CONTRACT REPRESENTATIVES**

Direct all inquiries during the term of this Agreement to the Contract Administrators listed herein:

<u><b>Department of Rehabilitation</b></u>	<u><b>Santa Cruz County Office of Education</b></u>
Contract Administrator Judy Salinas, Rehabilitation Specialist Dept of Rehabilitation San Jose District Office 100 Paseo de San Antonio, Rm 211 San Jose, CA 95113-1400 (408) 277-1005 (408) 277-1402 (fax) <a href="mailto:Judith.salinas@dor.ca.gov">Judith.salinas@dor.ca.gov</a>	Program Coordinator Rene LaBranche, Education Specialist Santa Cruz County Office of Education Alternative Education 400 Encinal Street Santa Cruz, CA 95060 (831) 466 – 5731 (831) 466 – 5730 (fax) <a href="mailto:rlabranche@santacruzcoe.org">rlabranche@santacruzcoe.org</a>

**4. DESCRIPTION OF SERVICES/DELIVERABLES**

**See attached program description - EXHIBIT A.1**

**EXHIBIT A.1**  
**Standard Agreement - Subvention**  
**Santa Cruz County Office of Education**  
**We Can Work**  
**Work Experience Contract**

**SCOPE OF WORK**

**I. Introduction**

The Federal Workforce Innovation and Opportunities Act (WIOA) requires that the Department of Rehabilitation provide DOR Student Services to high school students with all types of disabilities ages 16-21. DOR Student Services are an outcome oriented and coordinated set of activities that promotes movement from school to post school activities. DOR Student Services include the following core services:

- Job exploration counseling
- Work-based learning experiences
- Counseling on post-secondary opportunities
- Workplace readiness training
- Instruction in self advocacy.

This contract will focus specifically on the provision of Work-based Learning Experience services.

The Santa Cruz County Office of Education (SCCOE) and the Department of Rehabilitation (DOR) San Jose District are entering into an agreement to work collaboratively with high school students with disabilities needing Work Experience (WE) services. The high school locations which will refer students with disabilities to DOR include: SCCOE Alternative Education Department. The targeted populations include those students with disabilities who are being served through the Workability I (WAI) program and need additional WE services to allow them to obtain skills and insight about the world of work as well as students not eligible for WA1 services such as those students possessing and eligible for 504 plans that still meet DOR eligibility standards. The WCW Work Experience Specialist will identify students that can benefit from WCW DOR services to obtain work experience services. The referral process includes: A completed referral form from SCCOE to DOR, copy of signed releases of information.

A WCW may provide DOR student services to students who are not younger than 16 or older than 21 years, unless the student is participating in a special education program and receiving services beyond the age of 21 (for students participating in secondary education programs such as adult transition programs), but not beyond the point at which a secondary school student exits their special education program.

The TPP contractor will provide information to the TPP students with ID/DD ages 16-21 regarding Employment First, opportunities for employment, and supports to achieve Competitive Integrated Employment.

Services will also be made available to DOR Consumers of Blind Field Services (BFS) District as appropriate.

For fiscal year 2021-2022, a total of 20 unduplicated WCW students/DOR participants will be served through this case service contract.

For fiscal year 2022-2023, a total of 18 unduplicated WCW students/DOR participants will be served through this case service contract.

For fiscal year 2023-2024, a total of 16 unduplicated WCW students/DOR participants will be served through this case service contract.

## **II. Services to be Provided**

### **A. DOR Student Services Work-based Learning Experience**

#### **1. DESCRIPTION OF SERVICES**

DOR Student Services Work-based Learning Experience consists of short-term placements either on or off campus and monitoring of the WCW student/DOR participants performance in the work environment. Work experience may include paid/unpaid internships, paid/unpaid placement, summer work experience, work exploration and job shadowing. The WCW students/DOR participants may participate in more than one work experience situation. Work experiences are intended to be temporary placements to gain experience in the workplace. They may also result in the development of any of the following: vocational direction, appropriate work attitudes, ethics, interpersonal skills, speed, and accuracy, foundational employment skills.

Any paid or non-paid work experience activities will be in compliance with the Department of Labor regulations. For WCW students/DOR participants participating in paid work experience, the contracting school will be the employer of record, and students will be paid minimum wage. Work experiences will be individualized and can vary in duration as well as type of placement. Work experience hours are expected to average up to 100 hours per student per year depending on individual need and interest. The Work Experience Coordinator will evaluate WCW students/DOR participants progress and submit written reports to the DOR counselor on a monthly basis as long as the WCW students/DOR participant is actively participating in contract services.

#### **2. Service Goals/Number to be served**

During fiscal year 2021-2022, it is expected that: The Santa Cruz County Office of Education (SCCOE) will provide 20 work experiences to WCW students/DOR participants.

During fiscal year 2022-2023, it is expected that: The Santa Cruz County Office of Education (SCCOE) will provide 18 work experiences to WCW students/DOR participants.

During fiscal year 2023-2024, it is expected that: The Santa Cruz County Office of Education (SCCOE) will provide 16 work experiences to WCW students/DOR participants.

### III. Contract Administrator/Program Coordinator

<u>Department of Rehabilitation</u>	<u>Santa Cruz County Office of Education</u>
Contract Administrator Judy Salinas, Rehabilitation Specialist Dept of Rehabilitation San Jose District Office 100 Paseo de San Antonio, Rm 211 San Jose, CA 95113-1400 (408) 277-1005 (408) 277-1402 (fax) <a href="mailto:Judith.salinas@dor.ca.gov">Judith.salinas@dor.ca.gov</a>	Program Coordinator Rene LaBranche, Education Specialist Santa Cruz County Office of Education Alternative Education 400 Encinal Street Santa Cruz, CA 95060 (831) 466 – 5731 (831) 466 – 5730 (fax) <a href="mailto:rlabranche@santacruzcoe.org">rlabranche@santacruzcoe.org</a>

**EXHIBIT B**  
**(Standard Agreement - Subvention)**

**BUDGET DETAIL AND PAYMENT PROVISIONS**

**1. INVOICING AND PAYMENT**

**A. Service Budget Payment of Expenditure**

1. This is a cost reimbursement Agreement for subvention services. For services satisfactorily completed, and upon receipt and approval of the invoices, the Department of Rehabilitation (DOR) agrees to reimburse the Contractor for actual expenditures incurred subject to the approved Scope of Work, Service Budget, Budget Narrative, and applicable regulations as attached or referenced hereto and made a part of this Agreement.
2. All expenses shall be reviewed and approved by the DOR Contract Administrator before payment can be made to the Contractor.
3. The Service Budget must set forth in detail the reimbursable items, unit rates and extended total amounts for each line item. The Contractor's Service Budget shall include items directly related to this Agreement to include a Budget Narrative that fully explains why and how the costs are necessary to the Agreement.

**B. Submission of Invoice(s)**

1. Monthly invoices must be completed using the DR 801B Service Invoice form (DR801B) and shall provide an actual line-item detail of expenditure(s) that supports the approved Service Budget and Budget Narrative. The DR801B shall include the Agreement Number and be submitted in duplicate not more frequently than monthly in arrears to the DOR Contract Administrator or designee (listed in Exhibit A).
2. An original DR801B must be submitted and signed by authorized personnel as listed on the Signature Authorization (DR 325) form.
3. Supporting documentation must be available upon request at any time by DOR staff, or other State and Federal representatives.
4. Federal and State funds are time limited, therefore, invoices (service and certified match) must be submitted as soon as possible, but no later than 60 days after the service month. Final submission of all fiscal year-end invoices is due no later than November 1<sup>st</sup>, to allow for payment and draw down prior to the close out of Federal/State funds.
5. If budgetary funds revert due to failure to submit timely invoices or failure to submit a properly prepared invoice, related Federal and State funds will no longer be available for use which will require the contractor to submit a claim through the Victims Compensation and Government Claims Board, where approval to pay is not guaranteed.
6. The DOR is committed to issue payments as quickly as possible following the receipt of an accurate and complete invoice of allowable costs as approved by the DOR Contract Administrator.



### C. **Appropriate Expenditures**

Budgets must not contain line items that are or will be reimbursed/paid by another source of funding during the period covered by this Agreement. Unexpended funds for a fiscal year shall not be carried over to another fiscal year. Agreement expenditures reimbursed by DOR must be reported as federal funds in the contractor's accounting records and on the Schedule of Federal Awards under the CFDA # listed for this Agreement and prepared for the Title 2 Code of Federal Regulations, Part 200 (2 CFR 200) Single Audit.

### D. **Invoice Claim Adjustments**

1. Surplus funds from a given line item, within a fiscal year budget may be used to defray allowable costs under the approved budget line items contained **within the same fiscal year**. A claim adjustment is required on the Service Invoice (DOR 801B) with an attached brief narrative explaining each line item impacted and may not exceed up to a cumulative amount of ten percent (10%) of the total annual contract Service Budget for all budget years as long, as there is neither an increase nor decrease of the total annual contract Service Budget. A formal amendment is required if it does not meet the above criteria.
2. Staff line item salary ranges and percentage of time are projected estimates and are subject to change based on actual salary and chargeable time costs. Claim adjustments are allowable as long as the annualized total line item costs do not exceed what is allowed in Item 1 above.

### E. **Budget Contract Amendments**

A contract amendment between both parties is required for any budget changes not covered in Section D above. This includes any major category or detailed line item description changes to the approved Service Budget and Budget Narrative as outlined below:

- Adding and deleting a major category budget or detailed line item.
- Line item adjustments that exceed a cumulative amount of 10%.
- Decrease/increase to the total annual budget award or the total Agreement award for all budget years.
- Any word for word changes to the written budget narrative or budget cost detail.  
(Note: ALL changes must be made in **bold**.)

### F. **Travel Reimbursements**

If travel is reimbursable, the Contractor agrees that all travel expenses and per diem rates paid to its employees under this Agreement shall be reimbursed at actual costs not to exceed the California Department of Human Resources (CalHR) designated rates for excluded employees. Go to CalHR website at <http://www.calhr.ca.gov/employees/pages/travel-reimbursements.aspx>. No travel outside the State of California except for bordering California states shall be reimbursed without prior documented written authorization from DOR.

Upon request from the DOR, Contractor will provide sufficient documentation to support travel expenditures such as travel claims, mileage logs, and receipts for lodging, transportation, and meal costs.

## **2. BUDGET CONTINGENCY CLAUSE**

- A. It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall be of no further force and effect. In this event, the State shall have no liability to pay any funds whatsoever to Contractor or to furnish any other considerations under this Agreement and Contractor shall not be obligated to perform any provisions of this Agreement.
- B. If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the State shall have the option to either cancel this Agreement with no liability occurring to the State, or offer an Agreement amendment to Contractor to reflect the reduced amount.

## **3. BUDGET CONTINGENCY CLAUSE FOR FEDERALLY FUNDED AGREEMENTS**

- A. It is mutually understood between the parties that this Agreement may have been written for the mutual benefit of both parties before ascertaining the availability of congressional appropriation of funds to avoid program and fiscal delays that would occur if the Agreement were executed after that determination was made.
- B. This Agreement is valid and enforceable only if sufficient funds are made available to the State by the United States Government for the current year and/or any subsequent year for the purpose of this program. In addition, this Agreement is subject to any additional restrictions, limitations, or conditions enacted by Congress or to any statute enacted by Congress that may affect the provisions, terms, or funding of this Agreement in any manner.
- C. The parties mutually agree that if Congress does not appropriate sufficient funds for the program, this Agreement shall be amended to reflect any reduction in funds.

## **4. PROMPT PAYMENT CLAUSE**

Payment will be made in accordance with, and within the time specified in, Government Code Chapter 4.5, commencing with section 927.

## **5. PRINCIPLES AND STANDARDS FOR DETERMINING ALLOWABLE COSTS, INCLUDING REQUIREMENTS FOR DOCUMENTING PERSONNEL ACTIVITY CHARGEABLE TO THE AGREEMENT**

Agreements awarded by the Department shall be subject to actual costs for services rendered under this Agreement. Allowable costs under this Agreement must meet the following general criteria:

- Be generally recognized and necessary for the operation of the Contractor's organization.
- Be reasonable for the performance of the Agreement, including acceptable sound business practices.

- Be subject to the terms and conditions of the Agreement and approved DOR budgeted line items.
- Not be used for general expenses required to carry out other responsibilities of the Contractor.
- Be properly documented and supported.

Documenting and supporting the distribution of all costs, including the allocation of time chargeable to the Agreement, is required. The Contractor agrees to comply with the 2 CFR 200 cost principles regarding documentation for the support of personnel activity chargeable to the Agreement.

## **6. ACCOUNTING SYSTEM REQUIREMENTS**

- A. Contractor must maintain an appropriate fund accounting system that accurately accumulates and segregates reasonable, allocable, and allowable costs in compliance with state and federal regulations, and generally accepted accounting principles. The Contractor's financial management system shall provide:
  - Accurate, current, and complete disclosure of the financial results of each federally sponsored project.
  - Records that identify adequately the source and application of funds for federally sponsored activities.
  - Written procedures for determining the reasonableness, allocable, and allowable costs in accordance with the provisions of the applicable federal cost principles and the terms and conditions of the Agreement.
  - Accurate fund accounting records that track the revenues received from funders/sources and the expenditures paid to vendors for goods and services, and that are supported by adequate source documentation.
- B. Contractor shall submit to State such reports, accounts, and records as deemed necessary by the State to discharge its obligation under State and Federal laws and regulations

# Exhibit B.1

STATE OF CALIFORNIA SERVICE BUDGET		WE CAN WORK CASE SERVICE CONTRACT						DEPARTMENT OF REHABILITATION		
<input checked="" type="checkbox"/> Original <input type="checkbox"/> Amendment										
Contractor Name and Address		Contract Number			Federal ID Number			Page 1 of 1		
Santa Cruz County Office of Education 400 Encinal St. Santa Cruz, CA 95060					94-6002633					
		Budget Period			Budget Period			Budget Period		
		July 1, 2021 - June 30, 2022			July 1, 2022 - June 30, 2023			July 1, 2023 - June 30, 2024		
		Effective Date (Amendments Only)			Effective Date (Amendments Only)			Effective Date (Amendments Only)		
Line No.	PERSONNEL-Position Title & Time Base	Annual Salary Per FTE	Annual FTE	Amount Budgeted	Annual Salary Per FTE	Annual FTE	Amount Budgeted	Annual Salary Per FTE	Annual FTE	Amount Budgeted
1	WCW Work Experience Specialist 1 FTE=40hrs/wki - 12 months per year)	\$ 97,643.00	1.00	\$ 97,643.00	\$ 100,013.00	1.00	\$100,013.00	\$ 102,383.00	1.00	\$102,383.00
	<b>Work Based Learning Services</b>	<b>Estimate cost per student</b>	<b>Approx. Students to be served</b>	<b>Amount Budgeted</b>	<b>Estimate cost per student</b>	<b>Approx. Students to be served</b>	<b>Amount Budgeted</b>	<b>Estimate cost per student</b>	<b>Students to be served</b>	<b>Amount Budgeted</b>
2	Student Wages	\$1,343.70	20.00	\$26,874.00	\$1,361.33	18.00	\$24,503.94	\$ 1,383.38	16.00	\$22,134.08
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18	<b>Subtotal</b>			\$124,517.00			\$124,516.94			\$124,517.08
19	<b>OPERATING EXPENSES</b>									
20										
21										
22										
23										
24										
25										
26										
27	<b>Operating Subtotal</b>									
28	<b>Personnel and Operating Subtotal</b>			\$124,517.00			\$124,516.94			\$124,517.08
29	<b>Indirect Rate Percentage</b>			8.45%			8.45%			8.45%
30	<b>Indirect Cost</b>			\$10,521.69			\$10,521.68			\$10,521.69
	<b>TOTAL (rounded to nearest dollar)</b>			\$135,039			\$135,039			\$135,039

**Santa Cruz County Office of Education  
We Can Work Case Service Contract  
Service Budget Narrative**

**Benefits:**

The positions listed below are provided with the following Full-time benefits: PERS (18.062%), FICA (6.2%), Health & Welfare Benefits (Cost based on individual plan), State Unemployment Insurance (.05%), Medicare (1.45%), Worker's Compensation (1.8366%)

**Personnel:**

This position is 100% to the We Can Work contract.

**WCW Work Experience Specialist**

1. Maintains a job bank for DOR participant in Work Experiences.
2. Builds and maintains relationships with local non-profit and for profit agencies which enter into employer agreements to provide work experiences with the County Office of Education
3. Places DOR participant in Work Experiences
4. Monitors and evaluates the DOR participant in the Work Experience
5. Provides monthly progress reports to referring DOR counselor.

**Student Wages:**

Cost of Student wages at minimum wage plus OPEB (1.0%) and Worker's Compensation (1.8366%). Students will be paid minimum wage (\$13.00) for up to 100 hours per student. The student may be provided more than one work experience within this 100-hour limit.

**Indirect Costs:**

The specific percentage of indirect costs of the Education Agency Cooperative Program are those costs which have been calculated and approved by the California Department of Education (CDE).

## **EXHIBIT C**

### **GENERAL TERMS AND CONDITIONS (GTC 4/2017)**

PLEASE NOTE: The General Terms and Conditions will be included in the Agreement by reference, you can view them at the Department of General Services, Office of Legal Services website at: <https://www.dgs.ca.gov/OLS/Resources/Page-Content/Office-of-Legal-Services-Resources-List-Folder/Standard-Contract-Language>. Go to Resources, click on the Standard Contract Language section to expand, then click on GTC 4/2017.

**EXHIBIT D**  
**(Standard Agreement - Subvention)**

**SPECIAL TERMS AND CONDITIONS**

**1. NOTIFICATION & COMPLIANCE**

All notices required by either party shall be in writing and sent by email, mail, or personally delivered to the appropriate address. Mailing addresses may be changed by written notice.

Contractor agrees to comply with all laws, regulations, ordinances, and policies of any governmental unit having jurisdiction over the rehabilitation program with regards to construction, medicine, health, safety, wages, hours, working conditions, workers' compensation, licensing and all other activities requiring compliance. Contractor shall accept financial responsibilities in the event of non-compliance.

**2. DISPUTES**

If Contractor believes that there is a dispute or grievance between Contractor and the State arising out of or relating to this Agreement, Contractor shall first discuss and attempt to resolve the issue informally with the DOR Contract Administrator. If the issue cannot be resolved at this level, Contractor shall follow the following procedures:

- A. If the issue cannot be resolved informally with the DOR Contract Administrator, Contractor shall submit, in writing, a grievance report together with any evidence to the DOR Contract Administrator's Supervisor. The grievance report must state the issues in the dispute, the legal authority, or other basis for the Contractor's position and the remedy sought. Within ten (10) working days of receipt of the written grievance report from the Contractor the DOR Supervisor shall make a determination on the problem and shall respond in writing to the Contractor indicating the decision and reasons, therefore. Should the Contractor disagree with the Supervisor's decision, Contractor may appeal to the next level following the procedure in "Disputes", paragraph B listed below.
- B. Contractor's letter of appeal must be submitted within ten (10) working days of the receipt of the Contract Administrator's Supervisor's written decision. Contractor must submit a letter of appeal to the Department's Contract Officer explaining the disagreement with the Contract Administrator's supervisor's decision. The letter must include, as an attachment, copies of the Contractor's original grievance report, evidence originally submitted, and response from Supervisor. The Contracting Officer shall, within twenty (20) working days of receipt of Contractor's letter of appeal, review the issues raised and shall render a written decision to the Contractor. The decision of the Director or designee shall be final.

**3. RIGHT TO TERMINATE**

- A. Either party reserves the right to terminate this Agreement subject to 30 days written notice.
- B. However, the Agreement can be immediately terminated for cause. The term "for cause" shall mean that the Contractor fails to meet the terms, conditions, and/or responsibilities of the Agreement. In this instance, the Agreement termination shall be effective as of the date indicated on the State's notification to the Contractor.

#### **4. TRAINING SEMINARS, WORKSHOPS OR CONFERENCES**

If said Contractor provides training seminars, workshops, or conferences, Contractor must obtain prior DOR approval for the location, costs, dates, agenda, instructors, instructional materials, and attendees at any reimbursable training seminar, workshop, or conference pursuant to this Agreement and of any reimbursable publicity or educational materials to be made available for distribution. The Contractor shall acknowledge the support of the State whenever publicizing the work under this Agreement in any media. The provision does not apply to necessary staff meetings or training sessions held for the staff of the Contractor to conduct routine business matters.

#### **5. INSURANCE REQUIREMENTS**

##### **General Provisions Applying to All Policies**

- A. Coverage Term** – Coverage needs to be in force for the complete term of the contract. If insurance expires during the term of the contract, a new certificate must be received by the State at least ten (10) days prior to the expiration of this insurance. Any new insurance must still comply with the original terms of the contract.
- B. Policy Cancellation or Termination & Notice of Non-Renewal** – Contractor is responsible to notify the State within five business days before the effective date of any cancellation, non-renewal, or material change that affects required insurance coverage. In the event Contractor fails to keep in effect the specified insurance coverage, the State may, in addition to any other remedies it may have, terminate this Contract upon the occurrence of such event, subject to the provisions of this Contract.
- C. Deductible** – Contractor is responsible for any deductible or self-insured retention contained within their insurance program.
- D. Insurance Carrier Required Rating** – All insurance companies must carry a rating acceptable to the Office of Risk and Insurance Management. If the Contractor is self-insured for a portion or all of its insurance, review of financial information including a letter of credit may be required.
- E. Endorsements** – Any required endorsements requested by the State must be physically attached to all requested certificates of insurance and not substituted by referring to such coverage on the certificate of insurance.
- F. Inadequate Insurance** – Inadequate or lack of insurance does not negate the contractor obligations under the contract.
- G. Satisfying an SIR** - All insurance required by this contract must allow the State to pay and/or act as the contractor's agent in satisfying any self-insured retention (SIR). The choice to pay and/or act as the contractor's agent in satisfying any SIR is at the State's discretion.
- H. Available Coverages/Limits** - All coverage and limits available to the contractor shall also be available and applicable to the State.
- I. Subcontractors** - In the case of Contractor utilization of subcontractors to complete the contracted scope of work, contractor shall include all subcontractors as insured under Contractor and insurance or supply evidence of insurance to The State equal to policies, coverages and limits required of Contractor.



- i. Commercial General Liability – Contractor shall maintain general liability on an occurrence form with limits not less than \$1,000,000 per occurrence for bodily injury and property damage liability combined with a \$2,000,000 annual policy aggregate. The policy shall include coverage for liabilities arising out of premises, operations, independent contractors, products, completed operations, personal & advertising injury, and liability assumed under an insured Agreement. This insurance shall apply separately to each insured against whom claim is made or suit is brought subject to the Contractor's limit of liability. The policy must include:

*The State of California, its officers, agents, and employees as additional insured, but only with respect to work performed under the Agreement.*

**Endorsements must be physically attached to all requested certificates of insurance and not substituted by referring to such coverage on the certificate of insurance. The endorsement must be acceptable to the DGS Office of Risk and Insurance Management.**

- ii. Automobile Liability (If Applicable) – For DOR consumers being provided transportation under said Agreement, the Contractor shall maintain motor vehicle liability with limits not less than \$1,000,000 combined single limit per accident. Such insurance shall cover liability arising out of a motor vehicle including owned, hired and non-owned motor vehicles to include the following additional insurance coverage below:
- **For public schools and for-profit organizations:** Automobile Liability insurance must include Any-Auto, Hired-Autos, Non-Owned Autos, and any other auto used in performing services under the Agreement. For **seating capacity up to 7 people** (includes driver), the Contractor's certificate of insurance shall state a limit of liability of not less than **\$1,000,000** per occurrence for bodily injury and property damage liability combined. For **seating capacity for 8 –15 people** (includes driver) the certificate of insurance shall state a limit of liability of not less than **\$1,500,000** per occurrence for bodily injury and property damage liability combined. For **seating capacity for 16 passengers** or more the certificate of insurance shall state a limit of liability of not less than **\$5,000,000** per occurrence for bodily injury and property damage liability combined.
  - **For non-profit organizations:** Automobile Liability insurance must include Any-Auto, Hired-Autos, Non-Owned Autos, and any other auto used in performing services under the Agreement. For **seating capacity of up to 15 people** (includes driver) the certificate of insurance shall state a limit of liability of not less than **\$1,000,000** per occurrence for bodily injury and property damage liability combined. For **seating capacity for 16 passengers** or more the certificate of insurance shall state a limit of liability of not less than **\$5,000,000** per occurrence for bodily injury and property damage liability combined.

**The same additional insured designation and endorsement required for general liability is to be provided for this coverage.**

- iii. Workers Compensation and Employers Liability – Contractor shall maintain statutory worker's compensation and employer's liability coverage for all its employees who will be engaged in the performance of the Agreement. Employer's liability limits of \$1,000,000 are required.

**The workers' compensation policy shall contain a waiver of subrogation in favor of the State. The waiver of subrogation endorsement shall be provided.**

- iv. Self-insurance - Contractor shall supply the consent letter of self-insurance or the Certificate of Consent to Self-Insure. The Waiver of Subrogation is not required.

## **6. CONFLICT OF INTEREST**

- A. Contractor certifies that its employees and the officers of its governing body shall avoid any actual or potential conflicts of interest and that no officer or employee who exercises any functions or responsibilities in connection with this Agreement shall have any personal financial interest or benefit which either directly or indirectly arises from this Agreement.
- B. Contractor shall establish safeguards to prohibit its employees or its officers from using their positions for a purpose which could result in private gain or which gives the appearance of being motivated for private gain for themselves or others, particularly those with whom they have family, business, or other ties.

## **7. CONFIDENTIALITY**

- A. Contractor agrees to comply with the provisions applicable to consumer information as set forth in 34 Code of Federal Regulations, Section 361.38 and Title 9, California Code of Regulations, Section 7140 et seq., and personal information as set forth in the Information Practices Act of 1977 (California Civil Code Section 1798 et seq.).
- B. Contractor agrees that any personal information, as defined by the Information Practices Act of 1977 (California Civil Code Section 1798 et seq.) and this Agreement, obtained in the performance of this Agreement is classified as confidential and shall not be subject to disclosure to any source except as required by this contract or otherwise authorized by DOR.
- C. Contractor agrees to remove all confidential, sensitive, or personal information from any reports, publications, or other materials created during the performance of this contract prior to being released to the scientific and academic community, or other individuals or entities. The removal method(s) must be reasonable and appropriate to ensure that any confidential, sensitive, or personal information cannot be recovered, accessed, used or disclosed, which would result in a security breach or an information security incident.
- D. Subject to the applicable requirements of the regulations cited above, Contractor agrees to report any security breach or information security incident involving confidential, sensitive, or personal information (e.g., consumer information) obtained in the performance of this contract to the DOR's Contract Administrator and the DOR's Information Security Officer. The DOR's Information Security Officer can be contacted via e-mail at [iso@dor.ca.gov](mailto:iso@dor.ca.gov).
- E. Security breaches or information security incidents that shall be reported include, but are not limited to:
  - 1. Inappropriate use or unauthorized disclosure of confidential, sensitive, or personal information (e.g., consumer information) obtained in the performance of this contract by

the Contractor or the Contractor's assignees. Disclosure methods include, but are not limited to, electronic, paper, and verbal.

2. Unauthorized access to confidential, sensitive, or personal information (e.g., consumer information) obtained in the performance of this contract. Information can be held in medium that includes, but is not limited to, electronic and paper.
  3. Loss or theft of information technology (IT) equipment, electronic devices/media, paper media, or data containing confidential, sensitive, or personal information (e.g., consumer information) obtained in the performance of this contract. IT equipment and electronic devices/media include, but are not limited to, computers (e.g., laptops, desktops, tablets), smartphones, cell phones, CDs, DVDs, USB flash drives, servers, printers, peripherals, assistive technology devices (e.g., notetakers, videophones), and copiers. Data can be held in medium that includes, but is not limited to, electronic and paper.
- F. Contractor agrees to provide annual security and privacy training for all individuals who have access to confidential, sensitive, or personal information (e.g., consumer information) obtained in the performance of this contract.
- G. Contractor agrees to obtain and maintain acknowledgements from all individuals to evidence their understanding of the consequences of violating California privacy laws and the contractor's information privacy and security policies.
- H. For contractors that do not have a security program that includes annual security and privacy training, a self-training manual is available on the DOR website in the "Requirements for Becoming a Service Provider" section under "Annual Security and Privacy Training for VR Service Providers." The self-training manual is named "Protecting Privacy in State Government" and can be downloaded at the following link:  
<https://www.dor.ca.gov/Home/SecurityandPrivacy>.
- I. Additional training and awareness tools are available at the California Information Security Office (CISO) website and the California Department of Justice – Privacy Enforcement and Protection website. These state entities created the self-training manual, "Protecting Privacy in State Government" that DOR revised to meet its business needs.

## **8. AUDIT AND REVIEW REQUIREMENTS**

- A. General Audit and Review Requirements
1. The State shall have the right to conduct inspections, reviews, and/or audits of the Contractor to determine whether the services provided, and the expenditures invoiced by the Contractor were in compliance with this Agreement and other applicable federal or state statutes and regulations.
  2. Contractor agrees that Department of Rehabilitation, State Controller's Office, Department of General Services, Bureau of State Audits, Federal Department of Education Auditors, or their designated representatives shall have the right to review and to copy any records and supporting documentation pertaining to the performance of the Agreement, including but not limited to, accounting records, consumer service records, records and evaluations of individuals referred to the program, and other supporting documentation that may be relevant to the audit or investigation.

3. The Contractor shall submit to the State such reports, accounts, and records deemed necessary by the State to discharge its obligation under State and Federal laws and regulations, including the applicable OMB cost principles and administrative requirements.
  4. Contractor agrees to allow the auditors access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records.
  5. Contractor agrees to maintain such records for possible audit for a minimum of seven (7) years after final payment or until resolution of all issues which may arise as a result of any litigation, claim, negotiation, audit, or any other action involving the records prior to expiration of the seven (7) year period, whichever is later.
- B. Annual Federal Audit (For Agreements that received Federal Funds \$750,000 and above):
1. In addition to the General Audit and Review Requirements above, the Contractor agrees to provide an annual audit as required by the federal "Single Audit Act" of 1994, as amended. These annual audit documents shall be maintained by the Contractor and provided to the auditing agency when requested. This audit shall be made in accordance with 2 CFR 200.

## **9. COMPETITIVE BIDDING AND PROCUREMENTS**

- A. Contractor shall comply with applicable laws and regulations regarding securing competitive bids and undertaking negotiations in Contractor's Agreements with other entities for acquisition of goods and services with funds provided by the State or Federal under this Agreement. A minimum of two competitive quotations is required for any purchase order or subcontract for services over \$2,500, and should be submitted to the DOR contract administrator or adequate justification provided for the absence of bidding.
- B. Contractors must maintain a copy of the narrative description of the procurement systems guidelines, rules or regulations that will be used to make purchases under this Agreement. The State reserves the right to request a copy of these documents and to inspect the purchasing practices of the Contractor at any time.
- C. The Contractor should seek prior approval for any purchase or subcontract exceeding \$2,500 per unit or more for commodities, supplies, and services related to this Agreement. The Contractor must provide in its request for approval all particulars necessary, as specified by DOR, for evaluating the necessity or desirability of incurring such costs.
- D. For all purchases made, subject to this Agreement, the Contractor must maintain copies of all paid vendor invoices, documents, bids and other information used in vendor selection, for inspection or audit.

## **10. USE OF SUBCONTRACTOR(S)**

If the Contractor desires to accomplish part of the services through the use of one (1) or more subcontractors, the following conditions must be met:

- A. The Contractor shall submit any subcontracts to the State for approval prior to starting any of the work;
- B. The Agreement between the primary Contractor and the subcontractor must be in writing;

- C. The subcontract must include specific language which establishes the rights of the auditors of the State to examine the records of the subcontractor relative to the services and materials provided under the Agreement; and
- D. Upon termination of any subcontract, the State shall be notified immediately, in writing.
- E. Contractor shall assure that all subcontractor administrative fees are reasonable considering the services being provided, and they may only pay overhead charges on the first \$25,000 for each subcontract.

Further, any subcontract in excess of \$100,000 entered into as a result of this Agreement shall contain all applicable provisions stipulated in this Agreement.

## **11. POTENTIAL SUBCONTRACTORS**

Nothing contained in this Agreement or otherwise, shall create any contractual relation between the State and any subcontractors, and no subcontract shall relieve the Contractor of his responsibilities and obligations hereunder. The Contractor agrees to be as fully responsible to the State for the acts and omissions of its subcontractors and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by the contractor. The Contractor's obligation to pay its subcontractors is an independent obligation from the State's obligation to make payments to the Contractor. As a result, the State shall have no obligation to pay or to enforce the payment of any moneys to any subcontractor. Contractor shall not subcontract any services under this Agreement without prior approval of the State.

## **12. CONTRACT AMENDMENTS**

In the event that additional program services must be performed which was wholly unanticipated and is not specified in the written Scope of Work, but is, in the opinion of both parties necessary to the successful accomplishment of the general scope of work outlined, an amendment to the Agreement is required.

## **13. SOFTWARE**

Contractor certifies that it has appropriate systems and controls in place to ensure that state funds will not be used in the performance of this contract for the acquisition, operation or maintenance of computer software in violation of copyright laws.

## **14. THEFT SENSITIVE ITEMS**

DOR is requiring nonexpendable electronic items purchased to be listed under a separate line item titled "Theft Sensitive Items". Contractor shall maintain an inventory record for each nonexpendable item purchased or built with funds provided under the terms of the contract. The inventory record of each item shall include the date acquired, total cost, serial number, model identification and any other information or description necessary to identify said item. A copy of the inventory record must be submitted annually to the State Contract Administrator.

The following items, regardless of cost must be inventoried:

1. Computers/printers
2. Laptops/tablets

3. Copiers/fax
4. Smart phones/cell phones
5. Other electronic items required to provide contract services

Upon termination of the agreement, DOR may request equipment be returned to DOR or authorize the continued use of equipment for work to be performed under a different agreement.

DOR reserves title to equipment purchased under this agreement that are not fully consumed during the life of the agreement.

## **15. ATTRIBUTION**

The Contractor agrees to acknowledge the sponsorship of DOR with respect to any public statement, press release, news item, or publication related to a program funded all or in part with funds from DOR. Contractor further agrees to identify the role of DOR with respect to any individual highlighted or publicized by or through Contractor, when such individual is a DOR consumer.

## **16. UNRUH CIVIL RIGHTS ACT AND THE FAIR EMPLOYMENT & HOUSING ACT**

Pursuant to Public Contract Code section 2010, if a bidder or proposer executes or renews a contract over \$100,000 on or after January 1, 2017, the bidder or proposer hereby certifies compliance with the following:

The contractor certifies compliance with the Unruh Civil Rights Act (Section 51 of the Civil Code) and the Fair Employment and Housing Act (Section 12960 of the Government Code); and

If the contractor has an internal policy against a sovereign nation or peoples recognized by the United States government, the Contractor certifies that such policies are not used in violation of the Unruh Civil Rights Act (Section 51 of the Civil Code) or the Fair Employment and Housing Act (Section 12960 of the Government Code).

**EXHIBIT E**  
**(Standard Agreement - Subvention)**

**ADDITIONAL PROVISIONS – Federally Funded Agreements**

**1. FEDERAL REQUIREMENTS**

The Federal Office of Management and Budget (OMB) has established uniform administrative requirements and cost principles for determining allowable costs chargeable to Federal awards. The Contractor agrees to abide by the Title 2 Code of Federal Regulations, Part 200 (2 CFR 200), except where the Agreement is more restrictive. The federal regulations are available for review on the Internet at [www.ecfr.gov](http://www.ecfr.gov) under Title 2-Grants and Agreements.

**2. FEDERAL FUNDING INTELLECTUAL PROPERTY**

- A. In any Agreement funded in whole or in part by the federal government, DOR may acquire and maintain the Intellectual Property rights, title and ownership, which results directly and indirectly from the Agreement. However, the federal government shall have non-exclusive, non-transferable, irrevocable, paid-up license throughout the world to use, duplicate, or dispose of such Intellectual Property throughout the world in any manner for governmental purposes and to have and permit others to do so.
- B. Evaluation of Discovery or Invention: If any discovery or invention arises as a result of funded work, the Contractor must refer the discovery or invention to the DOR. The Rehabilitation Services Administration (RSA) and its representatives have the sole and exclusive power to determine whether or not and where a patent should be filed and the disposition of all rights, including title and license rights, which may result. RSA's determination of these issues shall be considered final. In addition, the DOR and RSA shall acquire at least an irrevocable, non-exclusive, and royalty-free license to utilize for government purposes of any of these inventions. By signing this Agreement, the Contractor agrees that determinations of rights to inventions made in the course of or under the Agreement shall be made by RSA or its authorized representative.
- C. Copyrights and Patents: The Federal awarding agency and/or the DOR reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use, for Federal Government purposes:
  - 1. The copyright in any work developed under a grant, subgrant, or Agreement under a grant or subgrant; and
  - 2. Any rights of copyright to which a grantee, subgrantee or a contractor purchases ownership with grant support.

**3. DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION**

Federal and State agencies shall not award assistance to applicants that are debarred or suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549. By signing this Agreement, Contractor certifies that neither it nor its principals or subcontractors are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

#### 4. PROHIBITION ON TAX DELINQUENCY

Any Agreement that a state agency enters into after July 1, 2012, is void if the contract is between a state agency and a contractor, or subcontractor, whose name appears on either list of the 500 largest tax delinquencies pursuant to Section 7063 or 19195 of the Revenue and Taxation Code. In accordance with Public Contract Code Section 10295.4, agencies are required to cancel Agreements with entities that appear on either list.

(Franchise Tax Board) <https://www.ftb.ca.gov/about-ftb/newsroom/top-500-past-due-balances/index.html>

(Department of Tax and Fee Administration) <https://www.cdtfa.ca.gov/taxes-and-fees/top500.htm>

#### 5. THE FOLLOWING PROVISIONS ARE SUBJECT TO THIS AGREEMENT

- A. Equal Employment Opportunity--All Agreements require compliance with E.O. 11246--Equal Employment Opportunity, as amended by E.O. 1137--Amending Executive Order 11246 Relating to Equal Employment Opportunity, and as supplemented by regulations at 41 CFR Chapter 60 Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor, Part 60-1 Obligations of Contractors and Subcontractors, Subpart A. Preliminary Matters; Equal Opportunity Clause; Compliance Reports.
- B. Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.), as amended--Agreements of amounts in excess of \$100,000 shall require the Contractor to agree to comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251 et seq.). Violations shall be reported to ED and the Regional Office of the Environmental Protection Agency (EPA).
- C. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)--By signing this Agreement, the Contractor who is awarded an Agreement of \$100,000 or more certifies that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31 U.S.C. 1352. Contractor shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award.
- D. All contractors shall comply with the following statutes and regulations:
  - 1. Subject: Discrimination on the basis of race, color, or national origin.  
Statute: Title VI of the Civil Rights Act of 1964 (45 U.S.C. 2000 through 2000d-4).  
Regulation: 34 CFR part 100.
  - 2. Subject: Discrimination on the basis of sex  
Statute: Title IX of the Education Amendments of 1972 (20 U.S.C. 1681-1683).  
Regulations: 34 CFR part 106.
  - 3. Subject: Discrimination on the basis of handicap.  
Statute: Section 504 of the Rehabilitation Act of 1973 (29U.S.C. 794).  
Regulation: 34 CFR part 104handicap.



4. Subject: Discrimination on the basis of age.  
Statute: The Age Discrimination Act (42 U.S.C. 6101 et seq.).  
Regulation: 34 CFR part 110

**6. RETURN OF INAPPROPRIATE USE OF FUNDS**

By signing this Agreement, Contractor shall certify that in the event of funds used inappropriately, funds must be returned to DOR.

**7. AMERICANS WITH DISABILITIES ACT (ADA)**

By signing this Agreement, Contractor/Grantee agrees to comply with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis of disability, as well as, all applicable regulations and guidelines issued pursuant to the ADA (42 U.S.C. 12101 et seq.). In compliance with the Rehabilitation Act of 1973, 29 U.S.C. §794 et seq. and Government Code, Section 11135 et seq.; Section 504 imposes affirmative disability-related responsibilities on recipients of federal financial assistance as well as federal programs and activities and prohibits disability-based discrimination; and Section 508, requires electronic and information technology be accessible to people with disabilities.

**EXHIBIT F**  
**(COOP/Case Services Agreements-Subvention)**

**ADDITIONAL PROVISIONS - COOPERATIVE/CASE SERVICES**

**1. INDIRECT COSTS**

Indirect costs are allowable expenses incurred by an organization which support the activities of a program or contract, but are not directly assigned to the specific program or contract and are allocated to the program or contract using a method in compliance with 2 CFR 200. The allocation method must be fully explained in the contract budget narrative and must be supported by actual costs incurred and paid by the organization. The allocation of indirect costs cannot be based on an arbitrary fixed rate and there is a 15% cap on the service budget. There is no cap on the certified match, however, indirect costs over 40% require a copy of the rate approval document from the cognizant federal agency or state department designee (e.g. California Department of Education {CDE} or established through an independent audit).

**3. CONTRACT HANDBOOK**

Contractor acknowledges and agrees with the policies requirements and conditions of the Department of Rehabilitation's Contract Handbook and its additional policy requirements and conditions for Case Services/Cooperative Program Agreements as applicable for the Fiscal Year(s) covered under this Agreement. Match requirements are applicable to Cooperative Programs Agreements only.

**4. DOR'S CONTRACT MONITORING**

The DOR Contract Administrator will monitor and document the contractor's performance to ensure compliance with all Agreement provisions. The DOR Contractor Administrator will:

- A. Maintain documentation on all Agreement activities, including the performance of the Agreement services, invoice reviews and approvals, monitoring activities, and other Agreement administration activities.
- B. Monitor the Agreement to ensure services were performed according to the quality, quantity, objectives, timeframes and manner specified in the Agreement, and that the Contractor prepares and maintains adequate documentation to support the services provided, expenditures reimbursements, and/or any applicable match requirements.
- C. Review and approve invoices for payment to substantiate expenditures for the work performed, including verification that costs invoiced for the provision of services to DOR applicants/consumers during the Agreement period are based on reasonable costs, and that the invoices are current, correct, and timely.
- D. Ensure that all Service Invoices (DR801B) and Certified Expenditure Summaries, if applicable, are received no later than November 1<sup>st</sup>, to allow for payment and draw down prior to the close out of Federal/State funds.
- E. Verify that the contractor has fulfilled all requirements of the Agreement before approving the final invoice.

- F. Ensure there are sufficient funds to pay for all services rendered as required by the Agreement.
- G. Ensure, by the end of the second quarter, that the projected certified expenditure match will be sufficient to support the budgets as outlined in this Agreement. If not, contact the appropriate Collaborative Services Program Specialist. (Cooperative Program Agreements only)
- H. Identify low usage levels and consider partial disencumbrance of Agreement funds.
- I. Periodically review personnel activity reports for staff funded by the Agreement to ensure that the Contractor is preparing and maintaining personnel activity reports in compliance with the applicable OMB cost principle.
- J. Verify that all Agreement staff are providing services in accordance to their duties specified in the Agreement, including ensuring that:
- Personnel duty statements or a copy of the Agreement Budget Narrative/Agreement Duty Statement has been provided to each staff person to communicate the specific duties to be performed under the Agreement.
  - Verify that job duties, as provided by the Agreement staff, match Agreement duty statements and service descriptions.
  - Ensure that the contractor has submitted to DOR appropriate documentation that supports the services provided to DOR applicants/consumers, including monthly (or otherwise specified) progress reports, consumer listings, utilization/service reports, and/or other agreed-upon documentation.
  - Verify that Contract staff provide services only to authorized DOR consumers.

## **EXHIBIT G ADDITIONAL PROVISIONS**

### **I. CONTRACT MONITORING AND REPORTING**

The Contract Administrator/Program Manager shall monitor the contract by:

- Submitting Service Invoices (801B) on a monthly basis, with a list of DOR participants served that month.
- Ensuring Personnel Activity Reports or time reporting documents and a list of DOR participants served are prepared and maintained by Contract staff in accordance with 2CFR200 and reflect accurate reporting.
- Submitting Personnel Activity Reports or time reporting documents, supporting documentation, and a list of DOR participants served as requested by DOR contract administrator.
- Preparing and submitting to the assigned vocational rehabilitation counselor monthly progress reports for DOR participants receiving contract services. Progress reports should include DOR participant's name and other necessary or required information to document the services provided and individual DOR participant progress in those services.

### **II. Transportation**





The Contractor will provide transportation to 0 DOR participants including driver.

**GRANT/CONTRACT SIGNATURE AUTHORIZATION**


DR 325 (Rev. 10/07) Computer Generated

<b>GRANTEE/CONTRACTOR:</b>  STATE OF CALIFORNIA Department of Rehabilitation 721 Capitol Mall Sacramento, California 95814-4702	<b>SUBGRANTEE/CONTRACTEE:</b> (Legal Corporation/Public Agency Name & Address)
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The following persons are authorized to request reimbursement of expenses incurred as a result of the agreement between the Grantee/Contractor and Subgrantee/Contractee named above:

Signature	Name (Please Type or Print)	Title (Please Type or Print)
		
Signature	Name (Please Type or Print)	Title (Please Type or Print)
		
Signature	Name (Please Type or Print)	Title (Please Type or Print)
		
Signature	Name (Please Type or Print)	Title (Please Type or Print)
		

I hereby delegate authority to request reimbursement of expenses as shown above.

Authorized Signature per Board Resolution	Name (Please Type or Print)	Date Signed
		

Original  
Amendment #

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FULL Name of Corporation or Public Agency

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WHEREAS, the Board of Directors or Board of Trustees of the above-named corporation or public agency has read the proposed agreement between State of California, Department of Rehabilitation, and above-named corporation or public agency and said Board of Directors or Board of Trustees acknowledges the benefits and responsibilities to be shared by both parties to said agreement,

NOW, THEREFORE, BE IT RESOLVED that said Board of Directors or Board of Trustees does hereby authorize the following person:

Name of Person Authorized to Sign Agreement	Title of Person Authorized to Sign Agreement

of the above-named corporation or public agency on behalf of the corporation or public agency to sign and execute said agreement and all amendments there to, except to increase the financial liability of said corporation or public agency.

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### CERTIFICATION


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I, the Recording Secretary named below, hereby certify that the foregoing resolution was duly and regularly adopted by the Board of Directors or Board of Trustees of above-named corporation or public agency at a meeting of said Board regularly called and convened at which a quorum of said Board of Directors or Board of Trustees was present and voting, and that said resolution was adopted by a vote of the majority of all Directors or Trustees present at said meeting.

IN WITNESS WHEREOF, I have hereunto set my hand as Recording Secretary of said corporation or public agency.

---

Address Where Board Meeting Held

Date of Board Meeting	Signature of Recording Secretary	Date Signed
		

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**CERTIFICATION**

I, the official named below, CERTIFY UNDER PENALTY OF PERJURY that I am duly authorized to legally bind the prospective Contractor to the clause(s) listed below. This certification is made under the laws of the State of California.

<i>Contractor/Bidder Firm Name (Printed)</i>		<i>Federal ID Number</i>
<i>Santa Cruz County Office of Education</i>		
<i>By (Authorized Signature)</i>		
<i>Liann Reyes</i>		
<i>Printed Name and Title of Person Signing</i>		
<i>Deputy Superintendent, Business Services</i>		
<i>Date Executed</i>	<i>Executed in the County of</i>	
	<i>Santa Cruz</i>	

**CONTRACTOR CERTIFICATION CLAUSES**

1. **STATEMENT OF COMPLIANCE**: Contractor has, unless exempted, complied with the nondiscrimination program requirements. (Gov. Code §12990 (a-f) and CCR, Title 2, Section 11102) (Not applicable to public entities.)

2. **DRUG-FREE WORKPLACE REQUIREMENTS**: Contractor will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:

a. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.

b. Establish a Drug-Free Awareness Program to inform employees about:

- 1) the dangers of drug abuse in the workplace;
- 2) the person's or organization's policy of maintaining a drug-free workplace;
- 3) any available counseling, rehabilitation and employee assistance programs; and,
- 4) penalties that may be imposed upon employees for drug abuse violations.

c. Every employee who works on the proposed Agreement will:

- 1) receive a copy of the company's drug-free workplace policy statement; and,
- 2) agree to abide by the terms of the company's statement as a condition of employment on the Agreement.

Failure to comply with these requirements may result in suspension of payments under the Agreement or termination of the Agreement or both and Contractor may be ineligible for award of any future State agreements if the department determines that any of the following has occurred: the Contractor has made false certification, or violated the certification by failing to carry out the requirements as noted above. (Gov. Code §8350 et seq.)

3. NATIONAL LABOR RELATIONS BOARD CERTIFICATION: Contractor certifies that no more than one (1) final unappealable finding of contempt of court by a Federal court has been issued against Contractor within the immediately preceding two-year period because of Contractor's failure to comply with an order of a Federal court, which orders Contractor to comply with an order of the National Labor Relations Board. (Pub. Contract Code §10296) (Not applicable to public entities.)

4. CONTRACTS FOR LEGAL SERVICES \$50,000 OR MORE- PRO BONO REQUIREMENT: Contractor hereby certifies that Contractor will comply with the requirements of Section 6072 of the Business and Professions Code, effective January 1, 2003.

Contractor agrees to make a good faith effort to provide a minimum number of hours of pro bono legal services during each year of the contract equal to the lessor of 30 multiplied by the number of full time attorneys in the firm's offices in the State, with the number of hours prorated on an actual day basis for any contract period of less than a full year or 10% of its contract with the State.

Failure to make a good faith effort may be cause for non-renewal of a state contract for legal services, and may be taken into account when determining the award of future contracts with the State for legal services.

5. EXPATRIATE CORPORATIONS: Contractor hereby declares that it is not an expatriate corporation or subsidiary of an expatriate corporation within the meaning of Public Contract Code Section 10286 and 10286.1, and is eligible to contract with the State of California.

6. SWEATFREE CODE OF CONDUCT:

a. All Contractors contracting for the procurement or laundering of apparel, garments or corresponding accessories, or the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, declare under penalty of perjury that no apparel, garments or corresponding accessories, equipment, materials, or supplies furnished to the state pursuant to the contract have been laundered or produced in whole or in part by sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor, or with the benefit of sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor. The contractor further declares under penalty of perjury that they adhere to the Sweatfree Code of Conduct as set forth on the California Department of Industrial Relations website located at [www.dir.ca.gov](http://www.dir.ca.gov), and Public Contract Code Section 6108.

b. The contractor agrees to cooperate fully in providing reasonable access to the contractor's records, documents, agents or employees, or premises if reasonably required by authorized officials of the contracting agency, the Department of Industrial Relations, or the Department of Justice to determine the contractor's compliance with the requirements under paragraph (a).

7. DOMESTIC PARTNERS: For contracts of \$100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.3.



8. GENDER IDENTITY: For contracts of \$100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.35.

## **DOING BUSINESS WITH THE STATE OF CALIFORNIA**

The following laws apply to persons or entities doing business with the State of California.

1. CONFLICT OF INTEREST: Contractor needs to be aware of the following provisions regarding current or former state employees. If Contractor has any questions on the status of any person rendering services or involved with the Agreement, the awarding agency must be contacted immediately for clarification.

Current State Employees (Pub. Contract Code §10410):

- 1). No officer or employee shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest and which is sponsored or funded by any state agency, unless the employment, activity or enterprise is required as a condition of regular state employment.
- 2). No officer or employee shall contract on his or her own behalf as an independent contractor with any state agency to provide goods or services.

Former State Employees (Pub. Contract Code §10411):

- 1). For the two-year period from the date he or she left state employment, no former state officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning, arrangements or any part of the decision-making process relevant to the contract while employed in any capacity by any state agency.
- 2). For the twelve-month period from the date he or she left state employment, no former state officer or employee may enter into a contract with any state agency if he or she was employed by that state agency in a policy-making position in the same general subject area as the proposed contract within the 12-month period prior to his or her leaving state service.

If Contractor violates any provisions of above paragraphs, such action by Contractor shall render this Agreement void. (Pub. Contract Code §10420)

Members of boards and commissions are exempt from this section if they do not receive payment other than payment of each meeting of the board or commission, payment for preparatory time and payment for per diem. (Pub. Contract Code §10430 (e))

2. LABOR CODE/WORKERS' COMPENSATION: Contractor needs to be aware of the provisions which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions, and Contractor affirms to comply with such provisions before commencing the performance of the work of this Agreement. (Labor Code Section 3700)

3. AMERICANS WITH DISABILITIES ACT: Contractor assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA. (42 U.S.C. 12101 et seq.)

4. CONTRACTOR NAME CHANGE: An amendment is required to change the Contractor's name as listed on this Agreement. Upon receipt of legal documentation of the name change the State will process the

amendment. Payment of invoices presented with a new name cannot be paid prior to approval of said amendment.

5. CORPORATE QUALIFICATIONS TO DO BUSINESS IN CALIFORNIA:

a. When agreements are to be performed in the state by corporations, the contracting agencies will be verifying that the contractor is currently qualified to do business in California in order to ensure that all obligations due to the state are fulfilled.

b. "Doing business" is defined in R&TC Section 23101 as actively engaging in any transaction for the purpose of financial or pecuniary gain or profit. Although there are some statutory exceptions to taxation, rarely will a corporate contractor performing within the state not be subject to the franchise tax.

c. Both domestic and foreign corporations (those incorporated outside of California) must be in good standing in order to be qualified to do business in California. Agencies will determine whether a corporation is in good standing by calling the Office of the Secretary of State.

6. RESOLUTION: A county, city, district, or other local public body must provide the State with a copy of a resolution, order, motion, or ordinance of the local governing body which by law has authority to enter into an agreement, authorizing execution of the agreement.

7. AIR OR WATER POLLUTION VIOLATION: Under the State laws, the Contractor shall not be: (1) in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district; (2) subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or (3) finally determined to be in violation of provisions of federal law relating to air or water pollution.

8. PAYEE DATA RECORD FORM STD. 204: This form must be completed by all contractors that are not another state agency or other governmental entity.

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

**STANDARD AGREEMENT**

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER

31681

PURCHASING AUTHORITY NUMBER (If Applicable)

1. This Agreement is entered into between the Contracting Agency and the Contractor named below:

CONTRACTING AGENCY NAME

Department of Rehabilitation

CONTRACTOR NAME

Santa Cruz County Office of Education

2. The term of this Agreement is:

START DATE

July 1, 2021

THROUGH END DATE

June 30, 2024

3. The maximum amount of this Agreement is:

\$405,117.00

4. The parties agree to comply with the terms and conditions of the following exhibits, which are by this reference made a part of the Agreement.

Exhibits	Title	Pages
Exhibit A	Scope of Work	1
Exhibit A.1	Contractor's Program Scope of Work	3
Exhibit B	Budget Detail and Payment Provisions	4
+ - Exhibit B.1	Contractor's Program Budget(s) and Narrative(s)	2
+ - Exhibit C*	General Terms and Conditions GTC 04/2017 (Dated 04/2017)	1
+ - Exhibit D	Special Terms and Conditions (Attached hereto as part of this agreement)	8
+ - Exhibit E	Additional Provisions - Federally Funded Agreements	3
+ - Exhibit F	Additional Provisions - Cooperative/Case Services	2
+ - Exhibit G	Additional Provisions – Contract Monitoring and Reporting	1

Items shown with an asterisk (\*), are hereby incorporated by reference and made part of this agreement as if attached hereto.

These documents can be viewed at <https://www.dgs.ca.gov/OLS/Resources>

IN WITNESS WHEREOF, THIS AGREEMENT HAS BEEN EXECUTED BY THE PARTIES HERETO.

**CONTRACTOR**

CONTRACTOR NAME (if other than an individual, state whether a corporation, partnership, etc.)

Santa Cruz County Office of Education

CONTRACTOR BUSINESS ADDRESS

400 Encinal Street

CITY

Santa Cruz

STATE

CA

ZIP

95060

PRINTED NAME OF PERSON SIGNING

TITLE

CONTRACTOR AUTHORIZED SIGNATURE

DATE SIGNED

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

**STANDARD AGREEMENT**

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER

31681

PURCHASING AUTHORITY NUMBER (If Applicable)

**STATE OF CALIFORNIA**

CONTRACTING AGENCY NAME

Department of Rehabilitation

CONTRACTING AGENCY ADDRESS

721 Capitol Mall, 6th Floor

CITY

Sacramento

STATE

CA

ZIP

95814

PRINTED NAME OF PERSON SIGNING

TITLE

CONTRACTING AGENCY AUTHORIZED SIGNATURE

DATE SIGNED

CALIFORNIA DEPARTMENT OF GENERAL SERVICES APPROVAL

EXEMPTION (If Applicable)



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** May 20, 2021

☒

**Action**



**Information**

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

**FROM:** Board Policy Committee

**SUBJECT:** First Reading: Board ByLaws 9000s series

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### BACKGROUND

Modified and new policies may be adopted by the County Board of Education following a first and second reading by the Board. The Board may accept the following proposed policy(ies) as submitted and waive a second reading and move to take action, order changes, or order changes and bring back for a final reading:

BB 9012	Board Member Electronic Communications
BB 9121	President
BB 9124	Attorney
BB 9210	Officers of the Board
BB 9223	Filling Vacancies
BB 9250	Remuneration, Reimbursement and Other Benefits
E 9250	Remuneration, Reimbursement and Other Benefits
BB 9250.1	
BB 9250.2	
BB 9270	Conflict of Interest
E 9270	Conflict of Interest
BB 9290	
BB 9320	Meetings and Notices
BB 9322	Agenda/Meeting Materials
BB 9323	Meeting Conduct
BB 9400	Board Self-Evaluation

**Board Member Electronic Communications**

The **County Board of Education** recognizes that electronic communication is an efficient and convenient way for Board members to communicate and expedite the exchange of information within the district and with members of the public. Board members shall exercise caution so as to ensure that electronic communications are not used as a means for the Board to deliberate outside of an agendaized Board meeting, circumvent the public's right to access records regarding district business, or restrict access to a public forum.

A majority of the Board shall not, outside of an authorized meeting, use a series of electronic communications of any kind, directly or through intermediaries, to discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the Board. (Government Code 54952.2)

Examples of permissible electronic communications concerning district business include, but are not limited to, dissemination of Board meeting agendas and agenda packets, reports of activities from the Superintendent, and reminders regarding meeting times, dates, and places.

Board members may engage in separate conversations or communications with members of the public on a social media platform to answer questions, provide information, or solicit information regarding a matter that is within the subject matter jurisdiction of the Board, as long as a majority of the Board does not use the platform to discuss among themselves any business of a specific nature that is within the subject matter jurisdiction of the Board. A Board member is prohibited from responding directly to any communication from other Board members regarding matters that are within the subject matter jurisdiction of the Board or using digital icons (e.g., "likes" or emojis) to express reactions to communications made by other Board members. (Government Code 54952.2)

Whenever a Board member uses a social media platform to communicate with the public about district business or Board activities, the Board member shall not block access to a member of the public based on the viewpoint expressed by that individual.

Board members may use electronic communications to discuss matters that do not pertain to district business, regardless of the number of Board members participating in the discussion.

Board members shall make every effort to ensure that their electronic communications conform to the same standards and protocols established for other forms of communication. A Board member may respond, as appropriate, to an electronic communication received from a

member of the community and should make clear that the response does not necessarily reflect the views of the Board as a whole. Any complaint or request for information should be forwarded to the Superintendent in accordance with Board bylaws and protocols so that the issue may receive proper consideration and be handled through the appropriate district process. As appropriate, communication received from the media shall be forwarded to the designated district spokesperson.

To the extent possible, electronic communications regarding any district-related business shall be transmitted through a district-provided device or account. When any such communication is transmitted through a Board member's personal device or account, the Board member shall copy the communication to a district electronic storage device for easy retrieval.

*Adopted:*

**President**

The **County Board of Education** shall elect a president from among its members to provide leadership on behalf of the governance team and the educational community it serves.

To ensure that Board meetings are conducted in an efficient, transparent, and orderly manner, the president shall:

1. Call such meetings of the Board as he/she may deem necessary, giving notice as required by law
2. Consult with the Superintendent or designee on the preparation of Board meeting agendas
3. Call the meeting to order at the appointed time and preside over the meeting
4. Announce the business to come before the Board in its proper order
5. Enforce the Board's bylaws related to the conduct of meetings and help ensure compliance with applicable requirements of the Brown Act
6. Recognize persons who desire to speak, and protect the speaker who has the floor from disturbance or interference
7. Facilitate the Board's effective deliberation, ensuring that each Board member has an opportunity to participate in the deliberation and that the discussion remains focused
8. Rule on issues of parliamentary procedure
9. Put motions to a vote, and clearly state the results of the vote

The president shall have the same rights as other members of the Board, including the right to discuss and vote on all matters before the Board.

The president shall perform other duties in accordance with law and Board policy including, but not limited to:

1. Signing all instruments, acts, orders, and resolutions necessary to comply with legal requirements and carry out the will of the Board
2. Working with the Superintendent or designee to ensure that Board members have necessary materials and information
3. Subject to Board approval, appointing and dissolving all committees
4. In conjunction with the Superintendent or designee, representing the district as the Board's spokesperson in communications with the media



5. Leading the Board's advocacy efforts to build support within the local community and at the state and national levels

The president shall/may participate in the California School Boards Association's Board President's Workshop and other professional development opportunities to enhance his/her leadership skills.

OPTION 1: When the president resigns or is absent, the clerk shall perform the president's duties. When both the president and clerk are absent, the Board shall choose a president pro tempore to perform the president's duties.

OPTION 1 ENDS HERE

OPTION 2: When the president resigns or is absent, the vice president shall perform the president's duties. When both the president and vice president are absent, the clerk shall perform the president's duties.

OPTION 2 ENDS HERE

*Adopted:*

**Obtaining Legal Services**

The **County Board of Education** recognizes the complex legal environment in which districts operate and desires reliable, high-quality legal advice at reasonable rates. In order to meet the district's legal needs, the Board may contract with county counsel, attorneys in private practice, or appoint legal counsel as a district employee or independent contractor. The Board also supports pursuing collaborative legal efforts with other agencies and districts as appropriate.

**Duties of Legal Counsel**

The district's legal counsel may: (Education Code 35041.5)

1. Render legal advice to the Board and the Superintendent or designee
2. Serve the Board and the Superintendent or designee in the preparation and conduct of district litigation and administrative proceedings
3. Render advice on school bond and tax increase measures and prepare the necessary forms for the voting of these measures
4. Perform other administrative duties as assigned by the Board and Superintendent or designee

**Retaining Legal Counsel**

When the district is seeking legal advice or representation, the Superintendent or designee shall initiate a Request for Proposals (RFP) to advertise and solicit proposals for legal services. In evaluating the proposals, the Board and Superintendent shall consider the firm's or attorney's background, experience, and reputation in education law; experience advising or representing school districts in California; fees; and experience of attorneys at the firm who will provide legal services.

The Board and Superintendent shall annually evaluate the performance of the firm and/or attorneys providing legal services in such areas as efficiency and adequacy of advice; results obtained for the district; reasonableness of fees; and responsiveness to and interactions with the Board, administration, and community. Upon a successful evaluation, the Board may renew the agreement with legal counsel without initiating an RFP.

The Board may also contract for temporary, specialized legal services without initiating an RFP when a majority of the Board determines that the unique demands of a particular issue or emergency situation so requires.

**Contacting Legal Counsel**

At his/her discretion, the Board president or Superintendent may confer with district legal counsel subject to any limits or parameters established by the Board. In addition, the Superintendent or Board president may contact district legal counsel to provide the Board with legal information or advice when so directed by a majority of the Board.

Individual Board members other than the Board president may not seek advice from district legal counsel on matters of district business unless so authorized by a majority of the Board.

*Adopted:*

**Filling Vacancies****Events Causing a Vacancy**

A vacancy on the **County Board of Education** may occur for any of the following events:

1. The death of an incumbent (Government Code 1770)
2. The adjudication pursuant to a quo warranto proceeding declaring that an incumbent is physically or mentally incapacitated due to disease, illness, or accident and that there is reasonable cause to believe that the incumbent will not be able to perform the duties of his/her office for the remainder of his/her term (Government Code 1770)

3. A Board member's resignation (Government Code 1770)

A vacancy resulting from resignation occurs when the written resignation is filed with the County Superintendent of Schools having jurisdiction over the district, except where a deferred effective date is specified in the resignation so filed, in which case the resignation shall become operative on that date. A Board member may not defer the effective date of his/her resignation for more than 60 days after he/she files the resignation with the County Superintendent. Upon being filed with the County Superintendent, a written resignation, whether specifying a deferred effective date or otherwise, shall be irrevocable. (Education Code 5090, 5091)

4. A Board member's removal from office, including by recall (Elections Code 11384; Government Code 1770)

5. A Board member's ceasing to be a resident of the district (Government Code 1770)

A vacancy on the Board also occurs when a Board member ceases to inhabit the trustee area which he/she represents on the Board. (58 Ops.Cal.Atty.Gen. 888 (1975))

6. A Board member's absence from the state for more than 60 days, except in the following situations: (Government Code 1064, 1770)

- a. Upon district business with the approval of the Board
- b. With the consent of the Board for an additional period not to exceed a total absence of 90 days

In the case of illness or other urgent necessity, and upon a proper showing thereof, the time limited for absence from the state may be extended by the Board.

- c. For federal military deployment, not to exceed an absence of a total of six months, as a member of the armed forces of the United States or the California National Guard

If the absence of the Board member for this purpose exceeds six months, the Board may approve an additional six-month absence upon a showing that there is a

reasonable expectation that the member will return within the second six-month period, and the Board may appoint an interim member to serve in his/her absence. If two or more members of the Board are absent by reason of these circumstances, and those absences result in the inability to establish a quorum at a regular meeting, the Board may immediately appoint one or more interim members as necessary to enable the Board to conduct business and discharge its responsibilities. The term of an interim member appointed in these circumstances shall not extend beyond the return of the absent Board member or beyond the next regularly scheduled election for that office, whichever occurs first.

7. A Board member's ceasing to discharge the duties of his/her office for the period of three consecutive months, except when prevented by illness or when absent from the state with the permission required by law (Government Code 1770)
8. A Board member's conviction of a felony or any offense involving a violation of his/her official duties or conviction of a designated crime resulting in a forfeiture of office (Government Code 1770, 3000-3003)
9. A Board member's refusal or neglect to file his/her required oath within the time prescribed (Government Code 1770)
10. The decision of a competent tribunal declaring void a Board member's election or appointment (Government Code 1770)
11. A Board member's commitment to a hospital or sanitarium as a drug addict, dipsomaniac, inebriate, or stimulant addict by a court of competent jurisdiction, in which case the office shall not be deemed vacant until the order of commitment has become final (Government Code 1770)
12. A "failure to elect" in which no candidate or an insufficient number of candidates have filed to run for a Board seat(s) (Education Code 5090, 5326, 5328)

**Timelines for Filling a Vacancy**

When a vacancy occurs, the Board shall take the following action, as appropriate:

1. When a vacancy occurs within four months of the end of a Board member's term, the Board shall take no action. (Education Code 5093)
2. When a vacancy occurs longer than four months before the end of a Board member's term, the Board shall, within 60 days of the date of the vacancy or the filing of the member's deferred resignation, either order an election or make a provisional appointment, unless a special election is mandated as described in item #3 below. (Education Code 5091, 5093)
3. When a vacancy occurs from six months to 130 days before a regularly scheduled Board election at which the position is not scheduled to be filled, a special election to fill the position shall be consolidated with the regular election. The person so elected shall take office at the first regularly scheduled Board meeting following the certification of the

election and shall serve only until the end of the term of the position which he/she was elected to fill. (Education Code 5093)

**Eligibility**

In order to be appointed or elected to fill a vacancy on the Board, a person must meet the eligibility requirements specified in Education Code 35107.

**Provisional Appointments**

When authorized by law to make a provisional appointment to fill a vacancy on the Board, the Board shall advertise in the local media to solicit candidate applications or nominations. A committee consisting of less than a quorum of the Board shall ensure that applicants are eligible for Board membership and announce the names of the eligible candidates. The Board shall interview the candidates at a public meeting, accept oral or written public input, and select the provisional appointee by a majority vote.

Within 10 days after the appointment is made, the Board shall post notices of the actual vacancy, or the filing of a deferred resignation, and the provisional appointment. The notice shall be published in the local newspaper pursuant to Government Code 6061 and posted in at least three public places within the district. (Education Code 5092)

The notice shall contain: (Education Code 5092)

1. The date of the occurrence of the vacancy or the date of the filing of, and the effective date of, the resignation
2. The full name of the appointee
3. The date of appointment
4. A statement notifying the voters that unless a petition calling for a special election pursuant to Education Code 5091 is filed in the office of the County Superintendent within 30 days of the provisional appointment, it shall become an effective appointment

The person appointed shall hold office until the next regularly scheduled election for district Board members and shall be afforded all the powers and duties of a Board member upon appointment. (Education Code 5091)

**Appointment Due to Failure to Elect**

When a vacancy occurs because no candidate or an insufficient number of candidates have been nominated (i.e., a failure to elect) and a district election will not be held, the Board shall appoint a qualified person to the office. This appointment shall be made at a meeting prior to the day fixed for the election and the appointee shall be seated at the organizational meeting as if elected at the district election. (Education Code 5328)

When an appointment is being made because of a failure to elect, the district shall publish a notice once in a newspaper of general circulation published in the district, or if no such

newspaper exists, in a newspaper having general circulation within the district. This notice shall state that the Board intends to make an appointment and shall inform persons of the procedure available for applying for the appointment. (Education Code 5328.5)

The procedure for selecting and interviewing candidates shall be the same as the procedures for "Provisional Appointments," as specified above.

*Adopted:*

**Remuneration, Reimbursement, and Other Benefits****Compensation**

OPTION 1: Each member of the Governing Board may receive the maximum monthly compensation as provided for in Education Code 35120.

**OPTION 1 ENDS HERE**

OPTION 2: Each member of the Governing Board may receive a monthly compensation of \$ (Education Code 35120)

**OPTION 2 ENDS HERE**

OPTION 3: The members of the Governing Board view their Board service as a voluntary contribution to the community and elect not to receive the compensation to which they are entitled pursuant to Education Code 35120.

**OPTION 3 ENDS HERE**

On an annual basis, the Board may increase the compensation of Board members beyond the limit delineated in Education Code 35120 in an amount not to exceed five percent based on the present monthly rate of compensation. (Education Code 35120)

Board members are not required to accept payment for meetings attended.

Any member who does not attend all Board meetings during the month is eligible to receive only a percentage of the monthly compensation equal to the percentage of meetings he/she attended, unless otherwise authorized by the Board in accordance with law. (Education Code 35120)

A member may be compensated for meetings he/she missed when the Board, by resolution, finds that he/she was performing designated services for the district at the time of the meeting or that he/she was absent because of illness, jury duty, or a hardship deemed acceptable by the Board. (Education Code 35120)

Student Board members shall receive no compensation for meetings attended. (Education Code 35012)

Whenever a quorum of Board members serves as another legislative body which will meet simultaneously or in serial order to a Board meeting, the Board clerk or a member of the Board shall verbally announce the amount of any additional compensation or stipend that each member will be entitled to receive as a result of convening the simultaneous or serial meeting. (Government Code 54952.3)



**Reimbursement of Expenses**

Board members shall be reimbursed for actual and necessary expenses incurred when performing authorized services for the district. Expenses for travel, telephone, business meals, or other authorized purposes shall be in accordance with policies established for district personnel and at the same rate of reimbursement.

Board members shall be reimbursed for travel expenses incurred when performing services directed by the Board. (Education Code 35044)

Authorized purposes may include, but are not limited to, attendance at educational seminars or conferences designed to improve Board members' skills and knowledge; participation in regional, state, or national organizations whose activities affect the district's interests; attendance at district or community events; and meetings with state or federal officials on issues of community concern.

Personal expenses shall be the responsibility of individual Board members. Personal expenses include, but are not limited to, the personal portion of any trip, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the Board member on district-related business, personal use of an automobile, and personal losses and traffic violation fees incurred while on district business.

Any questions regarding the propriety of a particular type of expense should be resolved by the Superintendent or designee before the expense is incurred.

Board members may use district-issued credit cards while on official district business and consistent with the limits established for district personnel. Personal expenses shall not be charged on a district-issued credit card, even if the Board member intends to subsequently reimburse the district for the personal charges.

**Health and Welfare Benefits for Current Board Members**

Board members may participate in the health and welfare benefits program provided for district employees.

Health and welfare benefits for Board members shall be no greater than that received by the district's nonsafety employees with the most generous schedule of benefits. (Government Code 53208.5)

OPTION 1: The district shall pay the premiums required for Board members electing to participate in the district health and welfare benefits program to the same extent that it pays for district employees.

**OPTION 1 ENDS HERE**

OPTION 2: Board members who elect to participate shall pay the full cost of premiums.

**OPTION 2 ENDS HERE**

OPTION 3: The district shall pay \$      as a reimbursement for costs of approved health plans that have been paid by Board members.

**OPTION 3 ENDS HERE**

Health and welfare benefits provided to Board members shall be extended at the same level to their spouse/registered domestic partner and to their eligible dependent children as specified in law and the health plan.

**Health and Welfare Benefits for Former Board Members**

Former Board members may participate in the health and welfare benefits program provided for district employees under the conditions specified below.

Health and welfare benefits for former Board members shall be no greater than those received by district nonsafety employees with the most generous schedule of benefits. (Government Code 53208.5)

**OPTION 1: (Benefits paid by district)**

The district shall pay the premiums for health and welfare benefits of any former Board member who served in office after January 1, 1981, began his/her term before January 1, 1995, and has served for 12 or more years.  
(Government Code 53201)

**OPTION 1 ENDS HERE**

Any other former Board member who served at least one term may participate in the health and welfare benefits program at his/her own expense if coverage is in effect at the time he/she leaves office. (Government Code 53201)

**OPTION 2: (Benefits paid by former Board member)**

Any former Board member leaving the Board after at least one term of office may participate in the health and welfare benefits program at his/her own expense if coverage is in effect at the time of retirement. (Government Code 53201)

**OPTION 2  
ENDS HERE**

Health and welfare benefits provided to a former Board member shall be extended, at his/her expense and at the same level, to his/her spouse/registered domestic partner and eligible dependent children as specified in law and the health plan.

*Adopted:*

**RESOLUTION ON BOARD COMPENSATION FOR MISSED MEETINGS**

Note: The following optional exhibit is for use by districts that offer compensation to members of the Governing Board for their service; see Options #1 and 2 in the accompanying board bylaw. Pursuant to Education Code 35120, a Board member may receive compensation for Board meetings that he/she missed if the Board makes a finding, by resolution, that one or more specified circumstances exist

WHEREAS, the Governing Board of the School District appreciates the services provided by members of the Board and provides compensation for meeting attendance in accordance with Education Code 35120 and Board Bylaw 9250; and

WHEREAS, Education Code 35120 provides that the monthly compensation provided to Board members shall be commensurate with the percentage of meetings attended during the month unless otherwise authorized by Board resolution; and

WHEREAS, Education Code 35120 provides that the monthly compensation provided to Board members shall be commensurate with the percentage of meetings attended during the month unless otherwise authorized by Board resolution; and

WHEREAS, Education Code 35120 specifies limited circumstances under which the Board is authorized to compensate a Board member for meetings he/she missed; and

WHEREAS, the Board finds that \_\_\_\_\_ (*name of Board member*) did not attend the Board meeting(s) on \_\_\_\_\_ (*dates*) for the following reason(s): (check applicable reasons)

- ☐ Performance of other designated duties for the district during the time of the meeting
- ☐ Illness or jury duty
- ☐ Hardship deemed acceptable by the Board

NOW THEREFORE BE IT RESOLVED that the Board of the School District approves full compensation of the Board member for the month of

PASSED AND ADOPTED THIS \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ at a regular meeting, by the following vote:

AYES: \_\_\_\_\_ NOES: \_\_\_\_\_ ABSENT: \_\_\_\_\_

Attest:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President

**Conflict of Interest**

The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. Accordingly, no Board member, district employee, or other person in a designated position shall participate in the making of any decision for the district when the decision will or may be affected by his/her financial, family, or other personal interest or consideration.

Even if a prohibited conflict of interest does not exist, a Board member shall abstain from voting on personnel matters that uniquely affect his/her relatives. However, a Board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which his/her relative belongs. Relative means an adult who is related to the Board member by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner unless the individual is widowed or divorced.

The Board shall adopt for the district a conflict of interest code that incorporates the provisions of 2 CCR 18730 by reference, specifies the district's designated positions, and provides the disclosure categories required for each position. The conflict of interest code shall be submitted to the district's code reviewing body for approval, in accordance with Government Code 87303 and within the deadline for submission established by the code reviewing body. (Government Code 87303)

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code and submit any changes to the code reviewing body or, if no change is required, the Board shall submit a written statement to that effect. (Government Code 87306.5)

When a change in the district's conflict of interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days after the changed circumstances necessitating the amendments have become apparent. (Government Code 87306)

When reviewing and preparing the district's conflict of interest code, the Superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict

of interest code. A Board member who leaves office or a designated employee who leaves district employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last required statement and the date of leaving office or district employment. (Government Code 87302, 87302.6)

**Conflict of Interest under the Political Reform Act**

A Board member, designated employee, or other person in a designated position shall not make, participate in making, or in any way use or attempt to use his/her official position to influence a governmental decision in which he/she knows or has reason to know that he/she has a disqualifying conflict of interest. A disqualifying conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect," which is distinguishable from the effect on the public generally, on the Board member, designated employee, or other person in a designated position, his/her immediate family, or any financial interest described in 2 CCR 18700. (Government Code 87100, 87101, 87103; 2 CCR 18700-18707)

A Board member, designated employee, or other person in a designated position makes a governmental decision when he/she, acting within the authority of his/her office or position, authorizes or directs any action on a matter, votes or provides information or opinion on it, contacts or appears before a district official for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.

However, a Board member shall participate in the making of a contract in which he/she has a financial interest if his/her participation is required by the rule of necessity or legally required participation pursuant to Government Code 87101 and 2 CCR 18705.

**Additional Requirements for Boards that Manage Public Investments**

Any Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18707)

1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required.
2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. The Board member shall not be counted toward achieving a quorum while the item is discussed.

However, the Board member may speak on the issue during the time that the general public speaks on it and may leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion and deliberations of the matter with members of the public.

3. Leave the room until after the discussion, vote, and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters.

If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during consideration of the consent calendar.

4. If the Board's decision is made during closed session, disclose his/her interest orally during the open session preceding the closed session. This disclosure shall be limited to a declaration that his/her recusal is because of a conflict of interest pursuant to Government Code 87100. He/she shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the Board's decision

**Conflict of Interest under Government Code 1090 - Financial Interest in a Contract**

Board members, employees, or district consultants shall not be financially interested in any contract made by the Board on behalf of the district, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a Board member has such a financial interest in a contract made by the Board, the contract is void. (Government Code 1090)

A Board member shall not be considered to be financially interested in a contract in which he/she has only a "remote interest," as specified in Government Code 1091, if the interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member or district official to enter into the contract. (Government Code 1091)

In addition, a Board member shall not be considered to be financially interested in a contract in which his/her interest is a "noninterest" as defined in Government Code 1091.5. Noninterest includes a Board member's interest in being reimbursed for his/her actual and necessary expenses incurred in the performance of his/her official duties, in the employment of his/her spouse/registered domestic partner who has been a district employee for at least one year prior to the Board member's election or appointment, or in any other applicable circumstance specified in Government Code 1091.5.

**Common Law Doctrine Against Conflict of Interest**

A Board member shall abstain from any official action in which his/her private or personal interest may conflict with his/her official duties.

**Incompatible Offices and Activities**

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Board member's duties as an officer of the district. (Government Code 1099, 1126)

**Gifts**

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitation on gifts does not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays, and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

In addition, the limitation on gifts does not apply to informational materials such as books, reports, pamphlets, calendars, and periodicals. (Government Code 82028)

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation, except when: (Government Code 89506)

1. The travel is in connection with a speech given by a Board member or designated employee, provided the lodging and subsistence expenses are limited to the day immediately preceding, the day of, and the day immediately following the speech and the travel is within the United States.
2. The travel is provided by a person or agency specified in Government Code 89506, including a government, governmental agency or authority, bona fide public or private educational institution, as defined in Revenue and Taxation Code 203, or nonprofit organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code.

Gifts of travel exempted from the gift limitation, as described in items #1 and 2 above, shall nevertheless be reportable on the recipient's Statement of Economic Interest/Form 700 as required by law.

A gift of travel does not include travel provided by the district for Board members and designated employees. (Government Code 89506)

**Honoraria**

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering. (Government Code 89501, 89502)



The term honorarium does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession, unless the sole or predominant activity of the business, trade, or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes

**RESOLUTION ADOPTING A  
CONFLICT OF INTEREST CODE**

Note: The Governing Board is required to adopt a conflict of interest code in compliance with Government Code 87300-87313 of the Political Reform Act (PRA). Pursuant to 2 CCR 18730, the requirements of the Government Code are satisfied if a district adopts a conflict of interest code that incorporates 2 CCR 18730 by reference along with a list of designated positions and disclosure categories. Board members and designated employees must annually file a Statement of Economic Interest/Form 700 pursuant to the disclosure requirements of the district's conflict of interest code.

Government Code 87303 requires a district's conflict of interest code to be approved by a code reviewing body. For school districts located entirely in one county, the code reviewing body is the board of supervisors of the county in which the district is located. The Fair Political Practices Commission (FPPC) is the code reviewing body for school districts with jurisdiction in more than one county.

The code reviewing body needs to review only the portion of the district's conflict of interest code that specifies the district's designated positions and the disclosure categories as detailed in the following sample Resolution, including its Appendix, and not the other legal requirements related to conflict of interest reflected in the accompanying sample bylaw. The Resolution, including the Appendix, should be adopted by the Board and, as necessary, forwarded to the code reviewing body. Pursuant to Government Code 87306.5, the code reviewing body is required to notify the district in even-numbered years of the need to review the district's conflict of interest code. Upon such notification, the district should review the Appendix and make any necessary changes. In some counties, the code reviewing body requires that a resolution be adopted during each review and that the Board's resolution and amended appendix be submitted to that body. In other counties, only the appendix needs to be submitted. In both cases, districts need not submit BB 9270 - Conflict of Interest to the code reviewing body. In addition to the biannual review, districts should modify the Appendix and submit it, and the resolution if required, to the code reviewing body when any changed circumstances within the district require amendments to the Appendix, such as the creation of new designated positions or a change of duties assigned to existing positions.

The following resolution should be modified to reflect district practice as well as any specific requirements of the district's code reviewing body.

WHEREAS, the Political Reform Act, Government Code 87300-87313, requires each public agency in California to adopt a conflict of interest code; and

WHEREAS, the Governing Board of the \_\_\_\_\_ School District has previously adopted a local conflict of interest code; and

WHEREAS, past and future amendments to the Political Reform Act and implementing regulations may require conforming amendments to be made to the district's conflict of interest code; and

WHEREAS, a regulation adopted by the Fair Political Practices Commission, 2 CCR 18730, provides that incorporation by reference of the terms of that regulation, along with an agency-specific appendix designating positions and disclosure categories shall constitute the

adoption and amendment of a conflict of interest code in conformance with Government Code 87300 and 87306; and

WHEREAS, the \_\_\_\_\_ School District has recently reviewed its positions, and the duties of each position, and has determined that (changes/no changes) to the current conflict of interest code are necessary; and

WHEREAS, any earlier resolutions, bylaws, and/or appendices containing the district's conflict of interest code shall be rescinded and superseded by this resolution and Appendix; and

NOW THEREFORE BE IT RESOLVED that the \_\_\_\_\_ School District Governing Board adopts the following Conflict of Interest Code including its Appendix of Designated Employees and Disclosure Categories.

PASSED AND ADOPTED THIS \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ at a meeting, by the following vote:

AYES: \_\_\_\_\_ NOES: \_\_\_\_\_ ABSENT: \_\_\_\_\_

Attest:

Secretary/President

**Conflict of Interest Code of the  
\_\_\_\_\_ School District**

The provisions of 2 CCR 18730 and any amendments to it adopted by the Fair Political Practices Commission, together with the attached Appendix specifying designated positions and disclosure categories, are incorporated by reference and shall constitute the district's conflict of interest code.

Governing Board members and designated employees shall file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories listed in the attached Appendix. The Statement of Economic Interest shall be filed with the district's filing officer and/or, if so required, with the district's code reviewing body. The district's filing officer shall make the statements available for public review and inspection.

## APPENDIX

### Disclosure Categories

Note: <b>The following list must be modified to reflect the specific disclosure categories in the district.</b>
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1. **Category 1:** A person designated Category 1 shall disclose:
  - a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the district.
  - b. Investments or business positions in or income from sources which are engaged in the acquisition or disposal of real property within the district, are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the district, or manufacture or sell supplies, books, machinery, or equipment of the type used by the district.
2. **Category 2:** A person designated Category 2 shall disclose:
  - a. Investments or business positions in or income from sources which are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs.
  - b. Investments or business positions in or income from sources which manufacture or sell supplies, books, machinery, or equipment of the type used by the department which the designated person manages or directs. For the purposes of this category, a principal's department is his/her entire school.

Note: **Item #3 below is for use only by districts in which the Board and Superintendent "manage public investments." All other districts must delete item #3.**

Government Code 87500 requires public officials and designated employees to annually file a Statement of Economic Interest/Form 700 to disclose any assets and income which may be materially affected by official actions. Under the PRA, there are two separate categories of Form 700 disclosure requirements. For the first category pursuant to Government Code 87302, which is applicable to most school districts, the disclosure requirements are determined by the district and set forth in the district's conflict of interest code. The second category, pursuant to Government Code 87200, is only applicable to Board members and Superintendents who "manage public investments." Those Board members and designated employees, referred to by the FPPC as Government Code 87200/Article 2 filers, must file broader disclosure statements pursuant to the disclosure requirements specified in law and FPPC regulation. See section in accompanying bylaw entitled "Additional Requirements for Boards that Manage Public Investments" for a further discussion of this issue.

3. **Full Disclosure:** Because it has been determined that the district's Board members and/or Superintendent "manage public investments," they and other persons designated for "full disclosure" shall disclose, in accordance with Government Code 87200:
  - a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the district.

- b. Investments, business positions, and sources of income, including gifts, loans, and travel payments.

### Designated Positions

**Note: The following list must be modified to reflect the specific designated positions and applicable disclosure categories in the district. For districts in which the Board and Superintendent "manage public investments," the disclosure category for Board members and the Superintendent in the list below must be modified to "Full Disclosure."**

<u>Designated Position</u>	<u>Disclosure Category</u>
Governing Board Members	1
Superintendent of Schools	1
Assistant/Associate Superintendent	1
Purchasing Agent	1
Director	2
Principal	2
Assistant Principal	2
Maintenance and Operations Director	2
Program Coordinator	2
Project Specialist	2
Supervisor	2
Dean of Students	2

### Disclosures for Consultants

**Note: The definition of designated employees in Government Code 82019 includes consultants. To preclude amending the code whenever retaining a consultant in a decision-making capacity, the following section provides that the Superintendent or designee shall make case-by-case determinations of the disclosures necessary, depending on the range of duties to be performed by the consultant.**

Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis by the Superintendent or designee. The Superintendent or designee's written determination shall include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict of interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2 CCR 18700.3)

1. Approve a rate, rule, or regulation
2. Adopt or enforce a law

3. Issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlement
4. Authorize the district to enter into, modify, or renew a contract that requires district approval
5. Grant district approval to a contract that requires district approval and in which the district is a party, or to the specifications for such a contract
6. Grant district approval to a plan, design, report, study, or similar item
7. Adopt or grant district approval of district policies, standards, or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2 CCR 18704, subsections (a) and (b), or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's conflict of interest code. (2 CCR 18700.3)

**Meetings and Notices**

Meetings of the **County Board of Education** are conducted for the purpose of accomplishing district business. In accordance with state open meeting laws (Brown Act), the Board shall hold its meetings in public and shall conduct closed sessions during such meetings only as authorized by law. To encourage community involvement in the schools, Board meetings shall provide opportunities for questions and comments by members of the public. All meetings shall be conducted in accordance with law and the Board's bylaws, policies, and administrative regulations.

A Board meeting exists whenever a majority of Board members gather at the same time and location, including teleconference location, to hear, discuss, deliberate, or take action upon any item within the subject matter jurisdiction of the Board or district. (Government Code 54952.2)

A majority of the Board shall not, outside of an authorized meeting, use a series of communications of any kind, directly or through intermediaries, including social media and other electronic communications, to discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the Board. (Government Code 54952.2)

However, an employee or district official may engage in separate conversations with Board members in order to answer questions or provide information regarding an item within the subject matter jurisdiction of the Board, as long as that employee or district official does not communicate the comments or position of any Board members to other Board members. (Government Code 54952.2)

In order to help ensure the participation of individuals with disabilities at Board meetings, the Superintendent or designee shall provide appropriate disability-related accommodations or modifications upon request in accordance with the Americans with Disabilities Act. (Government Code 54953.2, 54954.1, 54954.2)

**Regular Meetings**

The Board shall hold regular meeting(s) each month. **Regular meetings shall be held at 4 p.m. on the third Thursday of each month.** At least 72 hours prior to a regular meeting, the agenda shall be posted at one or more locations freely accessible to members of the public and on the district's Internet web site. (Government Code 54954.2)

Whenever agenda materials relating to an open session of a regular meeting are distributed to the Board less than 72 hours before the meeting, the Superintendent or designee shall make the

materials available for public inspection at a public office or location designated for that purpose. (Government Code 54957.5)

### **Special Meetings**

Special meetings of the Board may be called at any time by the presiding officer or a majority of the Board members. However, a special meeting shall not be called regarding the salary, salary schedule, or other compensation of the Superintendent, assistant superintendent, or other management employee as described in Government Code 3511.1. (Government Code 54956)

Written notice of special meetings shall be delivered personally or by any other means to all Board members and the local media who have requested such notice in writing. The notice also shall be posted on the district's Internet web site. The notice shall be received at least 24 hours before the time of the meeting. The notice shall also be posted at least 24 hours before the meeting in a location freely accessible to the public. The notice shall specify the time and location of the meeting and the business to be transacted or discussed. No other business shall be considered at this meeting. (Education Code 35144; Government Code 54956)

Any Board member may waive the 24-hour written notice requirement prior to the time of the meeting by filing a written waiver of notice with the clerk or secretary of the Board or by being present at the meeting at the time it convenes. (Government Code 54956)

Every notice of a special meeting shall provide an opportunity for members of the public to directly address the Board concerning any item that has been described in the meeting notice, before or during the item's consideration. (Government Code 54954.3)

### **Emergency Meetings**

In the case of an emergency situation for which prompt action is necessary due to the disruption or threatened disruption of public facilities, the Board may hold an emergency meeting without complying with the 24-hour notice and/or 24-hour posting requirement for special meetings pursuant to Government Code 54956. The Board shall comply with all other requirements for special meetings during an emergency meeting. (Government Code 54956.5)

An emergency situation means either of the following: (Government Code 54956.5)

1. An emergency, which shall be defined as a work stoppage, crippling activity, or other activity that severely impairs public health and/or safety as determined by a majority of the members of the Board



2. A dire emergency, which shall be defined as a crippling disaster, mass destruction, terrorist activity, or threatened terrorist act that poses peril so immediate and significant that requiring the Board to provide one-hour notice before holding an emergency meeting may endanger the public health and/or safety as determined by a majority of the members of the Board

Except in the case of a dire emergency, the Board president or designee shall give notice of the emergency meeting by telephone at least one hour before the meeting to the local media that have requested notice of special meetings. All telephone numbers provided by the media in the most recent request for notification must be exhausted. If telephone services are not functioning, the notice requirement of one hour is waived and, as soon after the meeting as possible, the Board shall notify those media representatives of the meeting and shall describe the purpose of the meeting and any action taken by the Board. In the case of a dire emergency, the Board president or designee shall give such notice at or near the time notification is given to the other members of the Board about the meeting. (Government Code 54956.5)

The minutes of the meeting, a list of persons the Board president or designee notified or attempted to notify, a copy of the roll call vote, and any actions taken at the meeting shall be posted for at least 10 days in a public place as soon after the meeting as possible. (Government Code 54956.5)

### **Adjourned/Continued Meetings**

The Board may adjourn/continue any regular or special meeting to a later time and location that shall be specified in the order of adjournment. Less than a quorum of the Board may adjourn such a meeting. If no Board members are present, the secretary or the clerk may declare the meeting adjourned to a later time and shall give notice in the same manner required for special meetings. (Government Code 54955)

Within 24 hours after the time of adjournment, a copy of the order or notice of adjournment/continuance shall be conspicuously posted on or near the door of the place where the meeting was held. (Government Code 54955)

### **Study Sessions, Retreats, Public Forums, and Discussion Meetings**

The Board may occasionally convene a study session or public forum to study an issue in more detail or to receive information from staff or feedback from members of the public.

The Board may also convene a retreat or discussion meeting to discuss Board roles and relationships.

Public notice shall be given in accordance with law when a quorum of the Board is attending a study session, retreat, public forum, or discussion meeting. All such meetings shall comply with the Brown Act and shall be held in open session and within district boundaries. Action items shall not be included on the agenda for these meetings.

**Other Gatherings**

Attendance by a majority of Board members at any of the following events is not subject to the Brown Act provided that a majority of the Board members do not discuss specific district business among themselves other than as part of the scheduled program: (Government Code 54952.2)

1. A conference or similar public gathering open to the public that involves a discussion of issues of general interest to the public or to school board members
2. An open, publicized meeting organized by a person or organization other than the district to address a topic of local community concern
3. An open and noticed meeting of another body of the district
4. An open and noticed meeting of a legislative body of another local agency
5. A purely social or ceremonial occasion
6. An open and noticed meeting of a standing committee of the Board, provided that the Board members who are not members of the standing committee attend only as observers

Individual contacts or conversations between a Board member and any other person are not subject to the Brown Act. (Government Code 54952.2)

**Location of Meetings**

Meetings shall not be held in a facility that prohibits the admittance of any person on the basis of ancestry or any characteristic listed in Government Code 11135. In addition, meetings shall not be held in a facility which is inaccessible to individuals with disabilities or where members of the public must make a payment or purchase in order to be admitted. (Government Code 54961)

Meetings shall be held within district boundaries, except to do any of the following: (Government Code 54954)

1. Comply with state or federal law or court order or attend a judicial or administrative proceeding to which the district is a party
2. Inspect real or personal property which cannot conveniently be brought into the district, provided that the topic of the meeting is limited to items directly related to the property
3. Participate in meetings or discussions of multiagency significance, provided these meetings are held within one of the other agencies' boundaries, with all participating agencies giving the notice required by law

4. Meet in the closest meeting facility if the district has no meeting facility within its boundaries or if its principal office is located outside the district
5. Meet with elected or appointed state or federal officials when a local meeting would be impractical, solely to discuss legislative or regulatory issues affecting the district over which the state or federal officials have jurisdiction
6. Meet in or near a facility owned by the district but located outside the district, provided the meeting agenda is limited to items directly related to that facility
7. Visit the office of the district's legal counsel for a closed session on pending litigation, when doing so would reduce legal fees or costs
8. Attend conferences on nonadversarial collective bargaining techniques
9. Interview residents of another district regarding the Board's potential employment of an applicant for Superintendent of the district
10. Interview a potential employee from another district

Meetings exempted from the boundary requirements, as specified in items #1-10 above, shall still be subject to the notice and open meeting requirements for regular and special meetings when a quorum of the Board attends the meeting.

If a fire, flood, earthquake, or other emergency renders the regular meeting place unsafe, meetings shall be held for the duration of the emergency at a location designated by the Board president or designee, who shall so inform all news media who have requested notice of special meetings by the most rapid available means of communication. (Government Code 54954)

### **Teleconferencing**

A teleconference is a meeting of the Board in which Board members are in different locations, connected by electronic means through audio and/or video. (Government Code 54953)

The Board may use teleconferences for all purposes in connection with any meeting within the Board's subject matter jurisdiction. All votes taken during a teleconference meeting shall be by roll call. (Government Code 54953)

During the teleconference, at least a quorum of the members of the Board shall participate from locations within district boundaries. (Government Code 54953)

Agendas shall be posted at all teleconference locations and shall list all teleconference locations whenever they are posted elsewhere. Additional teleconference locations may be provided to the public. (Government Code 54953)

All teleconference locations shall be accessible to the public. All teleconferenced meetings shall be conducted in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the Board, including the right of the public to address the Board directly at each teleconference location. (Government Code 54953)

All Board policies, administrative regulations, and bylaws shall apply equally to meetings that are teleconferenced. The Superintendent or designee shall facilitate public participation in the meeting at each teleconference location.

**Agenda/Meeting Materials****Agenda Content**

**County Board of Education** meeting agendas shall reflect the district's vision and goals and the Board's focus on student learning.

Each agenda shall state the meeting time and place and shall briefly describe each business item to be transacted or discussed, including items to be discussed in closed session. (Government Code 54954.2)

The agenda shall provide members of the public the opportunity to address the Board on any agenda item before or during the Board's consideration of the item. However, the agenda need not provide an opportunity for public comment when the agenda item has previously been considered at an open meeting of a committee comprised exclusively of Board members, provided that members of the public were afforded an opportunity to comment on the item at that meeting and that the item has not been substantially changed since the committee considered it. (Government Code 54954.3)

The agenda for a regular Board meeting shall also provide members of the public an opportunity to provide comment on matters which are not on the agenda but which are within the subject matter jurisdiction of the Board. (Education Code 35145.5; Government Code 54954.3)

Each agenda for a regular meeting shall list the address designated by the Superintendent or designee for public inspection of documents related to an open session item that have been distributed to the Board less than 72 hours before the meeting. (Government Code 54957.5)

The agenda shall include information regarding how, when, and to whom a request should be made if an individual requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting. (Government Code 54954.2)

**Agenda Preparation**

The Board president and the Superintendent, as secretary to the Board, shall work together to develop the agenda for each regular and special meeting.

Any Board member or member of the public may request that a matter within the jurisdiction of the Board be placed on the agenda of a regular meeting. The request shall be submitted in writing to the Superintendent or designee with supporting documents and information, if any, at least one week before the scheduled meeting date. Items submitted less than a week before the

scheduled meeting date may be postponed to a later meeting in order to allow sufficient time for consideration and research of the issue.

The Board president and Superintendent shall decide whether a request from a member of the public is within the subject matter jurisdiction of the Board. Items not within the subject matter jurisdiction of the Board may not be placed on the agenda. In addition, before placing the item on the agenda, the Board president and Superintendent shall determine if the item is merely a request for information or whether the issue is covered by an existing policy or administrative regulation.

If the Board president and Superintendent deny a request from a Board member to place an item on the agenda, the Board member may request the Board to take action to determine whether the item shall be placed on the agenda.

The Board president and Superintendent shall also decide whether an agenda item is appropriate for discussion in open or closed session, and whether the item should be an action item subject to Board vote or an information item that does not require immediate action.

In order to promote efficient meetings, the Board may bundle a number of items and act upon them together by a single vote through the use of a consent agenda. Consent items shall be items of a routine nature and items for which Board discussion is not anticipated and for which the Superintendent recommends approval. When any Board member requests the removal of an item from the consent agenda, the item shall be removed and given individual consideration for action as a regular agenda item.

The agenda shall provide an opportunity for members of the public to comment on any consent agenda item that has not been previously considered. (Government Code 54954.3)

Any Board action that involves borrowing \$100,000 or more shall be discussed, considered, and deliberated upon as a separate item of business on the meeting agenda. (Government Code 53635.7)

All public communications with the Board are subject to requirements of relevant Board policies and administrative regulations.

### **Agenda Dissemination to Board Members**

At least 72 hours before each regular meeting, each Board member shall be provided a copy of the agenda and agenda packet, including the Superintendent or designee's report; minutes to be approved; copies of communications; reports from committees, staff, and others; and other available documents pertinent to the meeting.

When special meetings are called, Board members shall receive, at least 24 hours prior to the meeting, notice of the business to be transacted. (Government Code 54956)

Board members shall review agenda materials before each meeting. Individual members may confer directly with the Superintendent or designee to ask questions and/or request additional information on agenda items. However, a majority of Board members shall not, outside of a noticed meeting, directly or through intermediaries or electronic means discuss, deliberate, or take action on any matter within the subject matter jurisdiction of the Board.

**Agenda Dissemination to Members of the Public**

Any agenda and related materials distributed to the Board shall be made available to the public upon request without delay. Only those documents which are disclosable public records under the Public Records Act and which relate to an agenda item scheduled for the open session portion of a regular meeting shall be made available to the public. (Government Code 54957.5)

At least 72 hours prior to a regular meeting, the agenda shall be posted at one or more locations freely accessible to members of the public. (Government Code 54954.2)

In addition, the Superintendent or designee shall post the agenda on the homepage of the district web site. The posted agenda shall be accessible through a prominent direct link to the current agenda or to the district's agenda management platform in accordance with Government Code 54954.2. When the district utilizes an integrated agenda management platform, the link to that platform shall take the user directly to the web site with the district's agendas, and the current agenda shall be the first available. (Government Code 54954.2)

If a document which relates to an open session agenda item of a regular Board meeting is distributed to the Board less than 72 hours prior to a meeting, the Superintendent or designee shall make the document available for public inspection at a designated location at the same time the document is distributed to all or a majority of the Board. (Government Code 54957.5)

The Superintendent or designee shall mail a copy of the agenda or a copy of all the documents constituting the agenda packet to any person who requests the items. The materials shall be mailed at the time the agenda is posted or upon distribution of the agenda to a majority of the Board, whichever occurs first. (Government Code 54954.1)

Any request for mailed copies of agendas or agenda packets shall be in writing and shall be valid for the calendar year in which it is filed. Written requests must be renewed following January 1 of each year. (Government Code 54954.1)

Persons requesting mailing of the agenda or agenda packet shall pay an annual fee, as determined by the Superintendent or designee, not to exceed the cost of providing the service.

Any document prepared by the district or Board and distributed during a public meeting shall be made available for public inspection at the meeting. Any document prepared by another person shall be made available for public inspection after the meeting. These requirements shall not apply to a document that is exempt from public disclosure under the Public Records Act. (Government Code 54957.5)

Upon request, the Superintendent or designee shall make the agenda, agenda packet, and/or any writings distributed at the meeting available in appropriate alternative formats to persons with a disability, as required by the Americans with Disabilities Act. (Government Code 54954.1)



**Actions by the Board**

The **County Board of Education** shall act by a majority vote of all of the membership constituting the Board, unless otherwise required by law. (Education Code 35164)

An "action" by the Board means: (Government Code 54952.6)

1. A collective decision by a majority of the Board members
2. A collective commitment or promise by a majority of the Board members to make a positive or negative decision
3. A vote by a majority of the Board members when sitting as the Board upon a motion, proposal, resolution, order, or ordinance

The Board shall not take action by secret ballot, whether preliminary or final. (Government Code 54953) Actions taken by the Board in open session shall be recorded in the Board minutes. (Education Code 35145) **Action on Non-Agenda Items**

After publicly identifying the item, the Board may take action on a subject not appearing on the posted meeting agenda under any of the following conditions: (Government Code 54954.2)

1. When a majority of the Board determines that an emergency situation exists, as defined for emergency meetings pursuant to Government Code 54956.5
2. When two-thirds of the members present, or if less than two-thirds of the members are present then by a unanimous vote of all members present, determine that the need to take immediate action came to the district's attention after the agenda was posted
3. When an item appeared on the agenda of, and was continued from, a meeting that occurred not more than five days earlier

**Challenging Board Actions**

The district attorney's office or any interested person may file an action in court for the purpose of: (Government Code 54960, 54960.2)

1. Stopping or preventing the Board's violation or threatened violation of the Brown Act
2. Determining the applicability of the Brown Act to ongoing or future threatened Board actions

3. Determining the applicability of the Brown Act to a past action of the Board that is not specified in Government Code 54960.1, provided that:
  - a. Within nine months of the alleged violation, a cease and desist letter is submitted to the Board, clearly describing the past Board action and the nature of the alleged violation.
  - b. The time for the Board to respond has expired and the Board has not provided an unconditional commitment to cease and desist from and not repeat the past action alleged to have violated the Brown Act.
  - c. The action is brought within the time required by Government Code 54960.2.
4. Determining the validity, under state or federal law, of any Board rule or action which penalizes any of its members or otherwise discourages their expression
5. Compelling the Board to audio record its closed sessions because of a court's finding of the Board's violation of any applicable Government Code provision

The district attorney or any interested person may file an action in court to nullify a Board action which is alleged to be in violation of law regarding any of the following: (Government Code 54960.1)

1. Open meeting and teleconferencing (Government Code 54953)
2. Agenda posting (Government Code 54954.2)
3. Closed session item descriptions (Government Code 54954.5)
4. New or increased tax assessments (Government Code 54954.6)
5. Special meetings (Government Code 54956)
6. Emergency meetings (Government Code 54956.5)

Prior to bringing any action to nullify a Board action, the district attorney or other interested person shall present a demand to "cure and correct" the alleged violation. The demand shall clearly describe the challenged action and the nature of the alleged violation and shall be presented to the Board in writing within 90 days of the date when the action was taken. If the alleged violation concerns action taken in an open session but in violation of Government Code 54954.2 (agenda posting), the written demand must be made within 30 days of the date when the alleged action took place. (Government Code 54960.1)

Within 30 days of receiving the demand, the Board shall do one of the following: (Government Code 54960.1)

1. Cure or correct the challenged action and inform the demanding party in writing of its actions to cure or correct.
2. Determine not to cure or correct the alleged violation and inform the demanding party in writing of its decision to not cure or correct.
3. Take no action. If the Board takes no action within the 30-day period, its inaction shall be considered a decision not to cure or correct the challenged action.

**ACTIONS REQUIRING A SUPER MAJORITY VOTE**

Note: The following exhibit lists some of the Governing Board actions that require more than a simple majority vote. Other such actions may exist and may be identified in the future.

**Actions Requiring a Two-Thirds Vote of the Board**

Note: For an action requiring a two-thirds vote to pass, a three-member board will need two board members to vote in favor of the item, a five-member board will need four board members to vote in favor of the item, and a seven-member board will need five board members to vote in favor of the item.

1. Resolution declaring the **County Board of Education**'s intention to sell or lease real property (Education Code 17466)

*(cf. 3280 - Sale or Lease of District-Owned Real Property)*

2. Resolution declaring the Board's intent to convey or dedicate property to the state or any political subdivision for the purposes specified in Education Code 17556 (Education Code 17557)
3. Resolution authorizing and directing the Board president, or any other presiding officer, secretary, or member, to execute a deed of dedication or conveyance of property to the state or a political subdivision (Education Code 17559)
4. Lease, for up to three months, of school property which has a residence on it and which cannot be developed for district purposes because funds are unavailable (Education Code 17481)

Note: Item #5 below is different from temporary borrowing pursuant to Government Code 53850-53858 which requires only a majority vote of the Board.

5. Request for temporary borrowing of funds needed for immediate requirements of the district to pay district obligations incurred before the receipt of district income for the fiscal year sufficient to meet the payment(s) (Government Code 53821)
6. Upon complying with Government Code 65352.2 and Public Resources Code 21151.2, action to render city or county zoning ordinances inapplicable to a proposed use of the property by the district (Government Code 53094)

*(cf. 7131 - Relations with Local Agencies)*  
*(cf. 7150 - Site Selection and Development)*  
*(cf. 7160 - Charter School Facilities)*

7. When the district is organized to serve only grades K-8, action to establish a community day school for any of grades K-8 (Education Code 48660)  
(*cf.* 6185 - *Community Day School*)
8. When the district is organized to serve only grades K-8, has an average daily attendance (ADA) of 2,500 or less, or desires to operate a community day school to serve any of grades K-6 (and no higher grades) and seeks to situate a community day school on an existing school site, certification that satisfactory alternative facilities are not available for a community day school (Education Code 48661)
9. Resolution of intent to issue general obligation bonds with the approval of 55 percent of the voters of the district (Education Code 15266)  
  
(*cf.* 7214 - *General Obligation Bonds*)
10. Resolution of intent to issue bonds within a school facilities improvement district with the approval of 55 percent of the voters of the school facilities improvement district (Education Code 15266)  
  
(*cf.* 7213 - *School Facilities Improvement Districts*)
11. Resolution to place a parcel tax on the ballot (Government Code 53724) (*cf.* 3471 - *Parcel Taxes*)

Note: Code of Civil Procedure 1245.240 requires that, prior to commencing an eminent domain action, the Board adopt a resolution of necessity approved by a two-thirds vote of the Board unless a greater vote is required by statute, charter, or ordinance. In addition, if the Board desires to use the property for a different purpose than stated in the resolution of necessity, then pursuant to Code of Civil Procedure 1245.245, the Board must adopt, by two-thirds vote, another resolution authorizing the different use unless a greater vote is required by statute, charter, or ordinance.

12. Resolution of necessity to proceed with an eminent domain action and, if the Board subsequently desires to use the property for a different use than stated in the resolution of necessity, a subsequent resolution so authorizing the different use (Code of Civil Procedure 1245.240, 1245.245)

Note: Item #13 is for use by districts governed by a three-member board that have elected to use an alternative procedure for awarding contracts for public works projects pursuant to the Uniform Public Construction Cost Accounting Act (UPCCAA) (Public Contract Code 22000-22045), which establishes a higher bid limit and a more informal bidding process for certain projects. For further information, see BP 3311.1 - Uniform Public Construction Cost Accounting Procedures.

13. When the district has a three-member Board and has adopted the procedures set forth in the Uniform Public Construction Cost Accounting Act (UPCCAA), action to respond to an emergency facilities condition without giving notice for bids to let contracts, including the repair or replacement of district facilities, the taking of any other action that is directly related to and immediately required by that emergency, the procurement of the necessary equipment, services, and supplies for those purposes, the delegation of authority to the Superintendent or designee to take such action, and the determination

during a regular Board meeting of the need to continue the action (Public Contract Code 22035, 22050)

*(cf. 3311.1 - Uniform Public Construction Cost Accounting Procedures)*

### **Actions Requiring a Two-Thirds Vote of the Board Members Present at the Meeting**

1. Determination that there is a need to take immediate action and that the need for action came to the district's attention after the posting of the agenda. If less than two-thirds of the Board members are present at the meeting, a unanimous vote of all members present is required. (Government Code 54954.2)
2. Determination that a closed session is necessary during an emergency meeting. If less than two-thirds of the Board members are present, a unanimous vote of all members present is required. (Government Code 54956.5)

*(cf. 9320 - Meetings and Notices)*

*(cf. 9321 - Closed Session)*

### **Actions Requiring a Four-Fifths Vote of the Board**

Note: For an action requiring a four-fifths vote to pass, a three-member board will need a unanimous vote in favor of the item, a five-member board will need four board members to vote in favor of the item, and a seven-member board will need six board members to vote in favor of the item.

1. Resolution for district borrowing based on issuance of notes, tax anticipation warrants, or other evidences of indebtedness, in an amount up to 50 percent of the district's estimated income and revenue for the fiscal year or the portion not yet collected at the time of the borrowing (Government Code 53822, 53824)
2. Resolution for district borrowing, between July 15 and August 30 of any fiscal year, of up to 25 percent of the estimated income and revenue to be received by the district during that fiscal year from apportionments based on ADA for the preceding school year (Government Code 53823-53824)
3. Declaration of an emergency in order to authorize the district to include a particular brand name or product in a bid specification (Public Contract Code 3400)

*(cf. 3311 - Bids)*

Note: Item #4 is for use by districts governed by a five-member or seven-member board.

Items #4-5 are for use by districts that have elected to use an alternative procedure for awarding contracts for public works projects pursuant to the UPCCAA. For further information, see BP 3311.1 - Uniform Public Construction Cost Accounting Procedures.

4. When the district has a five-member or seven-member Board and has adopted the procedures set forth in UPCCAA, action to respond to an emergency facilities condition without giving notice for bids to let contracts, including the repair or replacement of district facilities, the taking

of any other action that is directly related to and immediately required by that emergency, the procurement of the necessary equipment, services, and supplies for those purposes, the delegation of authority to the Superintendent or designee to take such action, and the determination during a regular Board meeting of the need to continue the action (Public Contract Code 22035, 22050)

5. Resolution to award a contract for a public works project at \$212,500 or less to the lowest responsible bidder, when the district is using the informal process authorized under the UPCCAA for projects of \$200,000 or less, all bids received are in excess of \$200,000, and the Board determines that the district's cost estimate was reasonable (Public Contract Code 22034)

#### **Action Requiring a Four-Fifths Vote of the Board Members Present at the Meeting**

A four-fifths vote of the Board members present at the meeting shall be required to approve the expenditure and transfer of necessary funds and use of district property or personnel to meet a national or local emergency created by war, military, naval, or air attack, or sabotage, or to provide for adequate national or local defense. (Government Code 53790-53792)

*(cf. 3110 - Transfer of Funds)*

#### **Actions Requiring a Unanimous Vote of the Board**

1. Resolution authorizing and prescribing the terms of a lease of district property for extraction and taking of gas not associated with oil (Education Code 17510-17511)
2. Authorization of the use of day labor or force account, or waiver of the competitive bid process pursuant to Public Contract Code 20111, when the Board determines that an emergency exists requiring the repair, alteration, work, or improvement to any facility to permit the continuance of existing classes or to avoid danger to life or property, and upon approval of the County Superintendent of Schools (Public Contract Code 20113)

#### **Action Requiring a Unanimous Vote of the Board Members Present at the Meeting**

1. Private sale of surplus property without advertisement in order to establish that such property is not worth more than \$2,500. Disposal of surplus property or donation to a charitable organization requires the unanimous vote of the Board members present to establish that the value of such property would not defray the cost of arranging its sale. (Education Code 17546)

*(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)*

**UNCONDITIONAL COMMITMENT LETTER**

Note: Government Code 54960 authorizes the district attorney or other interested person to file an action in court to determine the applicability of the Ralph M. Brown Act to any past Governing Board action which is not specified in Government Code 54960.1; see the accompanying board bylaw. Pursuant to Government Code 54960.2, prior to commencing such an action the district attorney or other interested person must send a cease and desist letter to the Board within nine months of the alleged violation. Within 30 days of receiving the cease and desist letter, the Board may respond by sending an unconditional commitment, substantially in the same form provided in Government Code 54960.2, to desist from repeating the past action. If the Board so responds, the district attorney or other interested person may not file an action in court. The following exhibit presents a sample unconditional commitment letter.

To: *(Name of district attorney or any interested person)*

The **County Board of Education** has received your cease and desist letter dated *(date)* alleging that the following past action taken by the Board violates the Ralph M. Brown Act: *(Describe alleged past action as set forth in the cease and desist letter.)*

In order to avoid unnecessary litigation and without admitting any violation of the Ralph M. Brown Act, the Board hereby unconditionally commits that it will cease, desist from, and not repeat the challenged past action described above. The Board may rescind this commitment only by a majority vote of its membership taken in open session at a regular meeting and noticed on its posted agenda as "Rescission of Brown Act Commitment." You will be provided with written notice, sent by any means or media you provide in response to this message, to whatever address(es) you specify, of any intention to consider rescinding this commitment at least 30 days before any such regular meeting. In the event that this commitment is rescinded, a notice will be delivered to you by the same means as this commitment, or by mail to an address that you have designated in writing, and you will have the right to commence legal action pursuant to Government Code 54960(a).

Sincerely,

*(Name)*

*(Title of Board President or other designee)*



**Meeting Conduct****Meeting Procedures**

All **County Board of Education** meetings shall begin on time and shall be guided by an agenda prepared in accordance with Board bylaws and posted and distributed in accordance with the Ralph M. Brown Act (open meeting requirements) and other applicable laws.

The Board president shall conduct Board meetings in accordance with Board bylaws and procedures that enable the Board to efficiently consider issues and carry out the will of the majority.

The Board believes that late night meetings deter public participation, can affect the Board's decision-making ability, and can be a burden to staff. Regular Board meetings shall be adjourned at 10:30 p.m. unless extended to a specific time determined by a majority of the Board. The meeting shall be extended no more than once and subsequently may be adjourned to a later date.

**Quorum and Abstentions**

The Board shall act by majority vote of all of the membership constituting the Board. (Education Code 35164)

The Board believes that when no conflict of interest requires abstention, its members have a duty to vote on issues before them. When a member abstains, the abstention shall not be counted for purposes of determining whether a majority of the membership of the Board has taken action.

Provided the Board typically has seven members and there are no more than two vacancies on the Board, the vacant position(s) shall not be counted for purposes of determining how many members of the Board constitute a majority. In addition, whenever any provisions of the Education Code require unanimous action of all or a specific number of the members, the vacant position(s) shall not be counted for purposes of determining the total membership constituting the Board. (Education Code 35165)

**Public Participation**

Members of the public are encouraged to attend Board meetings and to address the Board concerning any item on the agenda or within the Board's jurisdiction. So as not to inhibit public participation, persons attending Board meetings shall not be requested to sign in,

complete a questionnaire, or otherwise provide their name or other information as a condition of attending the meeting.

In order to conduct district business in an orderly and efficient manner, the Board requires that public presentations to the Board comply with the following procedures:

1. The Board shall give members of the public an opportunity to address the Board on any item of interest to the public that is within the subject matter jurisdiction of the Board, either before or during the Board's consideration of the item. (Education Code 35145.5; Government Code 54954.3)
2. At a time so designated on the agenda at a regular meeting, members of the public may bring before the Board matters that are not listed on the agenda. The Board shall take no action or discussion on any item not appearing on the posted agenda, except as authorized by law. (Education Code 35145.5; Government Code 54954.2)
3. Without taking action, Board members or district staff members may briefly respond to statements made or questions posed by the public about items not appearing on the agenda. Additionally, on their own initiative or in response to questions posed by the public, Board members or staff members may ask a question for clarification, make a brief announcement, or make a brief report on their own activities. (Government Code 54954.2)

Furthermore, the Board or a Board member may provide a reference to staff or other resources for factual information, ask staff to report back to the Board at a subsequent meeting concerning any matter, or take action directing staff to place a matter of business on a future agenda. (Government Code 54954.2)

4. The Board need not allow the public to speak on any item that has already been considered by a committee composed exclusively of Board members at a public meeting where the public had the opportunity to address the committee on that item. However, if the Board determines that the item has been substantially changed since the committee heard the item, the Board shall provide an opportunity for the public to speak. (Government Code 54954.3)
5. A person wishing to be heard by the Board shall first be recognized by the president and shall then proceed to comment as briefly as the subject permits.

In general, individual speakers will be allowed three minutes to address the Board on each agenda or nonagenda item, and the Board will limit the total time for public input on each item to 20 minutes. However, in exceptional circumstances when necessary to ensure full opportunity for public input, the Board president may, with Board consent, adjust the amount of time allowed for public input and/or the time allotted for each speaker. Any such adjustment shall be done equitably so as to allow a diversity of viewpoints. The

president may also ask members of the public with the same viewpoint to select a few individuals to address the Board on behalf of that viewpoint.

In order to ensure that non-English speakers receive the same opportunity to directly address the Board, any member of the public who utilizes a translator shall be provided at least twice the allotted time to address the Board, unless simultaneous translation equipment is used to allow the Board to hear the translated public testimony simultaneously. (Government Code 54954.3)

6. The Board president may rule on the appropriateness of a topic, subject to the following conditions:

- a. If a topic would be suitably addressed at a later time, the Board president may indicate the time and place when it should be presented.
- b. The Board shall not prohibit public criticism of its policies, procedures, programs, services, acts, or omissions. (Government Code 54954.3)
- c. The Board shall not prohibit public criticism of district employees. However, whenever a member of the public initiates specific complaints or charges against an individual employee, the Board president shall inform the complainant of the appropriate complaint procedure.

7. The Board president shall not permit any disturbance or willful interruption of Board meetings. Persistent disruption by an individual or group or any conduct or statements that threaten the safety of any person(s) at the meeting shall be grounds for the president to terminate the privilege of addressing the Board.

The Board may remove disruptive individuals and order the room cleared if necessary. In this case, members of the media not participating in the disturbance shall be allowed to remain, and individuals not participating in such disturbances may be allowed to remain at the discretion of the Board. When the room is ordered cleared due to a disturbance, further Board proceedings shall concern only matters appearing on the agenda. (Government Code 54957.9)

When such disruptive conduct occurs, the Superintendent or designee shall contact local law enforcement as necessary.

#### **Recording by the Public**

Members of the public may record an open Board meeting using an audio or video recorder, still or motion picture camera, cell phone, or other device, provided that the noise, illumination, or obstruction of view does not persistently disrupt the meeting. The Superintendent or designee

may designate locations from which members of the public may make such recordings without causing a distraction.

If the Board finds that noise, illumination, or obstruction of view related to these activities would persistently disrupt the proceedings, these activities shall be discontinued or restricted as determined by the Board. (Government Code 54953.5, 54953.6)

**Self-Evaluation**

The **County Board of Education** shall annually conduct a self-evaluation in order to demonstrate accountability to the community and ensure that district governance effectively supports student achievement and the attainment of the vision and goals.

The evaluation may address any area of Board responsibility, including, but not limited to, Board performance in relation to vision setting, curriculum, personnel, finance, policy development, collective bargaining, community relations, and advocacy. The evaluation may also address objectives related to Board meeting operations, relationships among Board members, relationship with the Superintendent, understanding of Board and Superintendent roles and responsibilities, communication skills, or other governance or boardsmanship skills.

The Board shall evaluate itself as a whole. Individual Board members are also expected to use the evaluation process as an opportunity to assess and set goals for their own personal performance.

Each year, the Board, with assistance from the Superintendent, shall determine an evaluation method or instrument that measures key components of board responsibility and previously identified performance objectives. Visual and/or audio recordings of a Board meeting may only be used as an evaluation tool when consent is given by all Board members.

Any discussion involving the Board's self-evaluation shall be conducted in open session.

At the request of the Board, a facilitator may be used to assist with the evaluation process. The Board may invite the Superintendent or other individual(s) with pertinent information to provide input into the evaluation process.

Following the evaluation, the Board shall set goals, define and/or refine protocols, and establish priorities and objectives for the following year's evaluation. The Board shall also develop strategies for strengthening Board performance based on identified areas of need, including, but not limited to, Board trainings such as those offered by the California School Boards Association



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** May 20, 2021

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**Action**



**Information**

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

**FROM:** Board Policy Committee

**SUBJECT:** First Reading: Board Policy 5000's Series

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### BACKGROUND

Modified and new policies may be adopted by the County Board of Education following a first and second reading by the Board. The Board may accept the following proposed policy(ies) as submitted and waive a second reading and move to take action, order changes, or order changes and bring back for a final reading:

BP 5141	Health Care and Emergencies
AR 5141	Health Care and Emergencies
BP 5141.21	Administering Medication And Monitoring Health Conditions
AR 5141.21	Administering Medication And Monitoring Health Conditions
BP 5141.22	Infectious Diseases
AR 5141.22	Infectious Diseases
AR 5141.24	Specialized Health Care Services
BP 5141.3	Health Examinations
AR 5141.3	Health Screenings
AR 5141.32	Health Screening for School Entry
BP 5141.6	School Health Services
AR 5141.6	School Health Services
BP 5141.7	Sun Safety
BP 5142	Safety
AR 5142	Safety
AR 5142.1	Identification And Reporting Of Missing Children
BP 5142.2	Safe Routes to School Programs
AR 5142.2	Safe Routes to School Programs

## **HEALTH CARE AND EMERGENCIES**

The Governing Board recognizes the importance of taking appropriate action whenever an emergency threatens the safety, health, or welfare of a student at school or during school-sponsored activities.

*(cf. 0450 - Comprehensive Safety Plan)*

*(cf. 3516 - Emergencies and Disaster Preparedness Plan)*

*(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)*

*(cf. 5141.22 - Infectious Diseases)*

*(cf. 5142 - Safety)*

The Superintendent or designee shall develop procedures to ensure that first aid and/or medical attention is provided as quickly as possible when accidents and injuries to students occur and that parents/guardians are notified as appropriate.

*(cf. 3530 - Risk Management/Insurance)*

*(cf. 5143 - Insurance)*

*(cf. 6145.2 - Athletic Competition)*

The Superintendent or designee shall ask parents/guardians to provide emergency contact information in order to facilitate communication in the event of an accident or illness.

District staff shall appropriately report and document student accidents.

### **Automated External Defibrillators**

The Board authorizes the Superintendent or designee to place automated external defibrillators (AEDs) at designated school sites for use by school employees in an emergency.

The Superintendent or designee shall develop guidelines for employees regarding these devices and shall ensure that employees receive information that describes sudden cardiac arrest, the school's emergency response plan, and the proper use of an AED. The guidelines shall also specify the placement, security, and maintenance of the AED.

The authorization of AEDs in district schools shall not be deemed to create a guarantee that an AED will be present or will be used in the case of an emergency, or that a trained employee will be present and/or able to use an AED in an emergency, or that the AED will operate properly.

*Legal Reference: (see next page)*

*Legal Reference:*

EDUCATION CODE

32040-32044 *First aid equipment*

49300-49307 *School safety patrols*

49407 *Liability for treatment*

49408 *Emergency information*

49409 *Athletic events; physicians and surgeons; emergency medical care; immunity*

49417 *Automated external defibrillators*

49470 *Medical and hospital services for athletic program*

49471 *Medical and hospital services not provided or available*

49472 *Medical and hospital services for pupils*

49474 *Ambulance services*

51202 *Instruction in personal and public health and safety*

CIVIL CODE

1714.21 *Defibrillators; CPR; immunity from civil liability*

FAMILY CODE

6550-6552 *Caregivers*

HEALTH AND SAFETY CODE

1797.196 *Automated external defibrillators, immunity from civil liability*

1797.200 *Emergency medical services agency*

1799.102 *Personal liability immunity*

CODE OF REGULATIONS, TITLE 8

5193 *California Bloodborne Pathogens Standard*

CODE OF REGULATIONS, TITLE 22

100031-100042 *Automated external defibrillators*

*Management Resources:*

WEB SITES

*American Heart Association:* <http://www.americanheart.org>

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

*California Department of Health Care Services:* <http://www.dhcs.ca.gov>



Policy  
adopted:  
**Students**

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
Santa Cruz, California  
AR 5141(a)

## **HEALTH CARE AND EMERGENCIES**

### **Emergency Contact Information**

In order to facilitate contact in case of an emergency or accident, the principal or designee shall annually request that parents/guardians provide the following information:

1. Home address and telephone number
2. Parent/guardian's business address and telephone number
3. Parent/guardian's cell phone number and email address, if applicable
4. Name, address, and telephone number of an alternative contact person to whom the student may be released and who is authorized by the parent/guardian to care for the student in cases of emergency or when the parent/guardian cannot be reached
5. Local physician to call in case of emergency

*(cf. 5021 - Noncustodial Parents)*

*(cf. 5142 - Safety)*

In addition, parents/guardians shall be encouraged to notify the school whenever their emergency contact information changes.

### **Notification/Consent for Medical Treatment**

Whenever a student requires emergency or urgent medical treatment while at school or a school-sponsored activity, the principal or designee shall contact the parent/guardian or other person identified on the emergency contact form in order to obtain consent for the medical treatment.

If the student's parent/guardian or other contact person cannot be reached to provide consent, the principal may seek reasonable medical treatment for the student as needed, unless the parent/guardian has previously filed with the district a written objection to any medical treatment other than first aid.

*(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)*

A person who has filed with the district a completed caregiver's authorization affidavit pursuant to Family Code 6550-6552 shall have the right to consent to or refuse school-related medical care on behalf of the minor student. The caregiver's authorization shall be invalid if the district receives notice that the minor student is no longer living with the caregiver or if the Superintendent or designee has actual knowledge of facts contrary to those stated on the affidavit. (Family Code 6550)

*(cf. 5111.1 - District Residency)*

The caregiver's consent to medical care shall be superseded by any contravening decision of the parent or other person having legal custody of the student, provided that this contravening decision does not jeopardize the student's life, health, or safety. (Family Code 6550)

### **Automated External Defibrillators**

When an automated external defibrillator (AED) is placed in a district school, the Superintendent or designee shall notify an agent of the local emergency medical services agency of the existence, location, and type of AED acquired. (Health and Safety Code 1797.196, 1797.200)

The Superintendent or designee shall ensure that any AED placed at a district school is maintained and tested according to the operation and maintenance guidelines set forth by the manufacturer. (Health and Safety Code 1797.196)

The Superintendent or designee shall develop a written plan which describes the procedures to be followed in the event of a medical emergency, including an emergency that may involve the use of an AED. These procedures should include, but not be limited to, requirements for immediate notification of the 911 emergency telephone number in the event of an emergency that may involve the use of an AED.

*(cf. 0450 - Comprehensive Safety Plan)*

The principal of any district school with an AED shall annually provide information to school employees that describes: (Health and Safety Code 1797.196)

1. Sudden cardiac arrest
2. The school's emergency response plan

3. The proper use of an AED

Instructions on how to use the AED, in no less than 14-point type, shall be posted next to every AED. In addition, school employees shall be notified annually of the location of all AED units on campus. (Health and Safety Code 1797.196)

*(cf. 4112.9/4212.9/4312.9 - Employee Notifications)*

Each AED shall be checked for readiness at least biannually and after each use. In addition, the Superintendent or designee shall ensure that an inspection is made of all AEDs at least every 90 days for potential issues related to operability of the device, including a blinking light or other obvious defect that may suggest tampering or that another problem has arisen with the functionality of the AED. The Superintendent or designee shall maintain records of these checks. (Health and Safety Code 1797.196)

*(cf. 3580 - District Records)*

## Students

BP 5141.21(a)

### ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS

*Note: The following **optional** policy and accompanying administrative regulation apply to the administration of medication to students pursuant to Education Code 49414, 49414.1, 49414.3, 49414.5, 49423, and 49423.1 and the permissive guidelines in 5 CCR 600-611.*

*Pursuant to the general authority in Education Code 49423 and 5 CCR 600-611, as interpreted by the California Supreme Court in American Nurses Association v. Torlakson, health providers may train unlicensed school personnel to administer medication, including emergency anti-seizure medication.*

*This policy and regulation do not address situations in which a district might be engaged in a collaborative arrangement with another entity for the provision of school health services to students; see BP/AR 5141.6 - School Health Services.*

The Governing Board believes that regular school attendance is critical to student learning and that students who need to take medication prescribed or ordered for them by their authorized health care providers should be able to participate in the educational program.

*(cf. 5113 - Absences and Excuses)*

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

Any medication prescribed for a student with a disability who is qualified to receive services under the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act of 1973 shall be administered in accordance with the student's individualized education program or Section 504 services plan, as applicable.

*(cf. 5141.24 - Specialized Health Care Services)*

*(cf. 6159 - Individualized Education Program)*

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

Note: 5 CCR 604 authorizes a parent/guardian to administer medication to a child or designate an individual to administer the medication, as specified below. In addition, California law allows students to carry and self-administer medication needed for the treatment or management of certain medical conditions, when the district has received a written request from the student's parent/guardian and written authorization from the student's authorized health care provider, as specified in the accompanying administrative regulation. Students have legal authorization to self-administer diabetes medication pursuant to Education Code 49414.5, auto-injectable epinephrine for anaphylactic reactions pursuant to Education Code 49423, and inhaled asthma medication pursuant to Education Code 49423.1. Pursuant to 5 CCR 605, districts may choose to allow students to carry and self-administer other types of medication beyond those specifically authorized by the Education Code.

For the administration of medication to other students during school or school-related activities, the Superintendent or designee shall develop protocols which shall include options for allowing parents/guardians to administer medication to their child at school, designate other individuals to do so on their behalf, and, with the student's authorized health care provider's approval, request

## **ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS (cont.)**

**BP 5141.21(b)**

the district's permission for the student to self-administer a medication or self-monitor and/or self-test for a medical condition. Such processes shall be implemented in a manner that preserves campus security, minimizes instructional interruptions, and promotes student safety and privacy.

*(cf. 1250 - Visitors/Outsiders)*

*(cf. 5141 - Health Care and Emergencies)*

*(cf. 5141.22 - Infectious Diseases)*

*(cf. 5141.23 - Asthma Management)*

*(cf. 5141.27 - Food Allergies/Special Dietary Needs)*

*(cf. 6116 - Classroom Interruptions)*

The Superintendent or designee shall make epinephrine auto-injectors available at each school for providing emergency medical aid to any person suffering, or reasonably believed to be suffering, from an anaphylactic reaction. (Education Code 49414)

Note: The following **optional** paragraph is for use by any district that, at its discretion, chooses to make emergency naloxone hydrochloride or other opioid antagonist available at its schools for the purpose of providing emergency medical aid, pursuant to Education Code 49414.3. In choosing to make such medications available, the district should be aware of the possibility of increased liability and should consult legal counsel accordingly.

The Superintendent or designee shall make naloxone hydrochloride or another opioid antagonist available for emergency medical aid to any person suffering, or reasonably believed to be suffering, from an opioid overdose. (Education Code 49414.3)

Note: Although federal law (21 USC 812, 844) prohibits the possession of cannabis, even by medical users, state law allows persons under the age of 18 to use and possess cannabis for medical use. Pursuant to Education Code 49414.1, as added by SB 223 (Ch. 699, Statutes of 2019), the Governing Board is authorized to adopt a policy that allows parents/guardians to administer medicinal cannabis to their child at school. Education Code 49414.1 does not permit or require school personnel to administer medicinal cannabis.

Option 1 is for use by districts that choose to adopt a policy allowing parent/guardian administration of medicinal cannabis at school. Because of the conflict between state and federal law, districts considering adoption of such policy should consult legal counsel regarding possible ramifications. Education Code 49414.1 authorizes the Board to subsequently amend or rescind the policy for any reason, including, but not limited to, if the district is at risk of, or has lost, federal funding as a result of the policy.

Option 2 is for use by districts that choose to prohibit the administration of medicinal cannabis at school.

**OPTION 1:** The parent/guardian of a student who is a qualified patient pursuant to Health and Safety Code 11362.7-11362.85 may administer medicinal cannabis, excluding medicinal cannabis or cannabis products in a smokeable or vapeable form, to the student at a school site.

## **ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS (cont.)**

**BP 5141.21(c)**

School personnel are not authorized to administer medicinal cannabis to a student. (Education Code 49414.1)

Note: If the Board chooses Option 1, Education Code 49414.1, as added by SB 223, **mandates** that the policy include the following requirements.

Before administering medicinal cannabis at a school site, the parent/guardian shall provide to the principal or designee a valid written medical recommendation for the student to be given medicinal cannabis, which shall be kept on file at the school. The parent/guardian shall sign in at the school site before administering the medication, and shall not administer the medication in a manner that disrupts the educational environment or exposes other students. After the parent/guardian administers the medication, the parent/guardian shall remove any remaining medicinal cannabis from the school site. (Education Code 49414.1)

**OPTION 2:** Because of the conflict between state and federal law regarding the legality of medicinal cannabis, the Board prohibits the administration of medicinal cannabis to students on school grounds by parents/guardians or school personnel.

Note: The following **optional** paragraph may be revised to reflect district practice. The U.S. Department of Health and Human Services and the Centers for Disease Control and Prevention recommend that a district's emergency and disaster preparedness plan include procedures for dealing with medical emergencies, such as a pandemic flu outbreak or public disaster.

The Superintendent or designee shall collaborate with city and county emergency responders, including local public health administrators, to design procedures or measures for addressing an emergency such as a public disaster or epidemic.

*(cf. 3516 - Emergencies and Disaster Preparedness Plan)*

### **Administration of Medication by School Personnel**

Note: Various provisions of state law allow districts to train nonmedical district employees (i.e., those who do not possess a medical license) to provide medical assistance to students at school when a credentialed school nurse or other licensed individual is unavailable. For example, Education Code 49414, 49414.3, 49414.5, 49423, and 49423.1 specifically authorize the use of trained, unlicensed school employees to administer medications to students suffering from allergic reactions, opioid overdose, severe hypoglycemia, or asthma. Moreover, in American Nurses Association v. Torlakson, the California Supreme Court held that, as with other prescription medications, state law permits trained, unlicensed school personnel to administer insulin to students where a physician has determined that unlicensed school personnel may safely and appropriately administer the medication. The medication must be administered in accordance with a written health care provider statement and parental consent.

## **ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS (cont.)**

**BP 5141.21(d)**

When allowed by law, medication prescribed to a student by an authorized health care provider may be administered by a school nurse or, when a school nurse or other medically licensed person is unavailable and the physician has authorized administration of medication by unlicensed personnel for a particular student, by other designated school personnel with appropriate training. School nurses and other designated school personnel shall administer medications to students in accordance with law, Board policy, administrative regulation, and, as applicable, the written statement provided by the student's parent/guardian and authorized health care provider. Such personnel shall be afforded appropriate liability protection.

*(cf. 3530 - Risk Management/Insurance)*

*(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)*

*(cf. 4119.43/4219.43/4319.43 - Universal Precautions)*

The Superintendent or designee shall ensure that school personnel designated to administer any medication receive appropriate training and, as necessary, retraining from qualified medical personnel before any medication is administered. At a minimum, the training shall cover how and when such medication should be administered, the recognition of symptoms and treatment, emergency follow-up procedures, and the proper documentation and storage of medication. Such trained, unlicensed designated school personnel shall be supervised by, and provided with immediate communication access to, a school nurse, physician, or other appropriate individual.

*(cf. 4131 - Staff Development)*

*(cf. 4231 - Staff Development)*

*(cf. 4331 - Staff Development)*

The Superintendent or designee shall maintain documentation of the training and ongoing supervision, as well as annual written verification of competency of other designated school personnel.

### *Legal Reference:*

#### EDUCATION CODE

48980 Notification at beginning of term

49407 Liability for treatment

49408 Emergency information

49414 Emergency epinephrine auto-injectors

49414.3 Emergency medical assistance; administration of medication for opioid overdose

49414.5 Providing school personnel with voluntary emergency training

49422-49427 Employment of medical personnel, especially:

49423 Administration of prescribed medication for student

49423.1 Inhaled asthma medication

## ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS (cont.)

BP 5141.21(e)

49480 Continuing medication regimen; notice

### BUSINESS AND PROFESSIONS CODE

2700-2837 Nursing, especially:

2726 Authority not conferred

2727 Exceptions in general

3501 Definitions

4119.2 Acquisition of epinephrine auto-injectors

4119.8 Acquisition of naloxone hydrochloride or another opioid antagonist

### HEALTH AND SAFETY CODE

11362.7-11362.85 Medicinal cannabis

### CODE OF REGULATIONS, TITLE 5

600-611 Administering medication to students

### UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act of 1974

1400-1482 Individuals with Disabilities Education Act

### UNITED STATES CODE, TITLE 21

812 Schedules of controlled substances

844 Penalties for possession of controlled substance

### UNITED STATES CODE, TITLE 29

794 Rehabilitation Act of 1973, Section 504

### COURT DECISIONS

American Nurses Association v. Torlakson, (2013) 57 Cal.4th 570

### Management Resources:

#### AMERICAN DIABETES ASSOCIATION PUBLICATIONS

Training Standards for the Administration of Epinephrine Auto-Injectors, rev. 2015

Glucagon Training Standards for School Personnel: Providing Emergency Medical Assistance to Pupils with Diabetes, May 2006

Legal Advisory on Rights of Students with Diabetes in California's K-12 Public Schools, August 2007

Program Advisory on Medication Administration, 2005

#### NATIONAL DIABETES EDUCATION PROGRAM PUBLICATIONS

Helping the Student with Diabetes Succeed: A Guide for School Personnel, June 2003

#### WEB SITES

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

American Diabetes Association: <http://www.diabetes.org>

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

National Diabetes Education Program: <http://www.ndep.nih.gov>

U.S. Department of Health and Human Services, National Institutes of Health, Blood Institute, asthma information: <http://www.nhlbi.nih.gov/health/public/lung/index.htm#asthma>



Policy  
adopted:  
2019  
**Students**

CSBA MANUAL MAINTENANCE SERVICE  
December

AR 5141.21(a)

## **ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS**

Note: The following administrative regulation reflects requirements for the administration of medication to students on a continuing medication regimen or in emergency medical situations at school or a school-related activity. The district should consult legal counsel as necessary to ensure that all legal requirements are met.

Pursuant to the general authority in Education Code 49423 and 5 CCR 600-611, as interpreted by the California Supreme Court in American Nurses Association v. Torlakson, health providers may train unlicensed school personnel to administer medication, including emergency anti-seizure medication. Such administration must be contingent upon a physician's written authorization for unlicensed personnel to administer the medication to the particular student. The district may revise the following regulation to reflect any district requirements related to the administration of such medication.

### **Definitions**

*Authorized health care provider* means an individual who is licensed by the State of California to prescribe or order medication, including, but not limited to, a physician or physician assistant. (Education Code 49423; 5 CCR 601)

*Other designated school personnel* means any individual employed by the district, including a nonmedical school employee, who has volunteered or consented to administer medication or otherwise assist the student and who may legally administer the medication to the student or assist the student in the administration of the medication. (5 CCR 601, 621)

*Medication* may include not only a substance dispensed in the United States by prescription, but also a substance that does not require a prescription, such as over-the-counter remedies, nutritional supplements, and herbal remedies. (5 CCR 601)

*Epinephrine auto-injector* means a disposable delivery device designed for the automatic injection of a premeasured dose of epinephrine into the human body to prevent or treat a life-threatening allergic reaction. (Education Code 49414)

*Anaphylaxis* means a potentially life-threatening hypersensitivity to a substance, which may result from an insect sting, food allergy, drug reaction, exercise, or other cause. Symptoms may include shortness of breath, wheezing, difficulty breathing, difficulty talking or swallowing, hives, itching, swelling, shock, or asthma. (Education Code 49414)

## **ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS (cont.)**

**AR 5141.21(b)**

*(cf. 5141.23 - Asthma Management)*

*(cf. 5141.27 - Food Allergies/Special Dietary Needs)*

*Opioid antagonist* means naloxone hydrochloride or another drug approved by the federal Food and Drug Administration that, when administered, negates or neutralizes in whole or in part the pharmacological effects of an opioid in the body and that has been approved for the treatment of an opioid overdose. (Education Code 49414.3)

### **Notifications to Parents/Guardians**

Note: Pursuant to Education Code 48980, districts must notify parents/guardians, at the beginning of each school year, of their rights and responsibilities (see section "Parent/Guardian Responsibilities" below) under Education Code 49423 pertaining to the administration of medication by school employees and self-administration of epinephrine by students. Though notification is not required for self-administration of any medication other than epinephrine, it is recommended that the annual notification include other medications to facilitate implementation by school personnel.

At the beginning of each school year, the Superintendent or designee shall notify parents/guardians of the options available to students who need to take prescribed medication during the school day and the rights and responsibilities of parents/guardians regarding those options. (Education Code 49480)

*(cf. 5145.6 - Parental Notifications)*

In addition, the Superintendent or designee shall inform the parents/guardians of any student on a continuing medication regimen for a nonepisodic condition of the following requirements: (Education Code 49480)

1. The parent/guardian is required to inform the school nurse or other designated employee of the medication being taken, the current dosage, and the name of the supervising physician.
2. With the parent/guardian's consent, the school nurse or other designated employee may communicate with the student's physician regarding the medication and its effects and may counsel school personnel regarding the possible effects of the medication on the student's physical, intellectual, and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission, or overdose.

## **ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS (cont.)**

**AR 5141.21(c)**

Note: The following paragraph is **optional**.

When a student requires medication during the school day in order to participate in the educational program, the Superintendent or designee shall, as appropriate, inform the student's parents/guardians that the student may qualify for services or accommodations pursuant to the Individuals with Disabilities Education Act (20 USC 1400-1482) or Section 504 of the federal Rehabilitation Act of 1973 (29 USC 794).

*(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)*

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

### **Parent/Guardian Responsibilities**

The responsibilities of the parent/guardian of any student who may need medication during the school day shall include, but are not limited to:

Note: Education Code 49423 and 5 CCR 600 authorize districts to administer prescribed medication only upon receipt of written statements from the student's authorized health care provider and parent/guardian. Appropriate statements must be received before students are allowed to carry and self-administer diabetes medication pursuant to Education Code 49414.5, auto-injectable epinephrine pursuant to Education Code 49423, or asthma medication pursuant to Education Code 49423.1. Districts may choose to allow students to carry and self-administer other types of medication beyond those authorized by the Education Code. If so, the district should modify the following section accordingly. See the accompanying Board policy.

1. Submitting the parent/guardian written statement and the authorized health care provider's written statement each school year as described in the sections "Parent/Guardian Statement" and "Health Care Provider Statement" below. The parent/guardian shall provide a new authorized health care provider's statement if the medication, dosage, frequency of administration, or reason for administration changes. (Education Code 49414.5, 49423, 49423.1; 5 CCR 600, 626)
2. If the student is on a continuing medication regimen for a nonepisodic condition, informing the school nurse or other designated certificated employee of the medication being taken, the current dosage, and the name of the supervising physician, and updating the information when needed. (Education Code 49480)

Note: Pursuant to 5 CCR 606, the district is authorized to establish rules for the delivery and storage of medication on a school site.

**ADMINISTERING MEDICATION AND MONITORING  
HEALTH CONDITIONS (cont.)**

**AR 5141.21(d)**

3. Providing medications in properly labeled, original containers along with the authorized health care provider's instructions. For prescribed or ordered medication, the container also shall bear the name and telephone number of the pharmacy, the student's identification, and the name and phone number of the authorized health care provider. (5 CCR 606)

**Parent/Guardian Statement**

Note: 5 CCR 603 authorizes the district to establish specific requirements regarding the parent/guardian's written statement. The following list should be modified to reflect the district's requirements.

When district employees are to administer medication to a student, the parent/guardian's written statement shall:

1. Identify the student
2. Grant permission for an authorized district representative to communicate directly with the student's authorized health care provider and pharmacist, as may be necessary, regarding the health care provider's written statement or any other questions that may arise with regard to the medication
3. Contain an acknowledgment that the parent/guardian understands how district employees will administer the medication or otherwise assist the student in its administration
4. Contain an acknowledgment that the parent/guardian understands the responsibilities to provide a written statement from the authorized health care provider, to ensure that the medication is delivered to the school in a proper container by an individual legally authorized to be in possession of the medication, and to provide all necessary supplies and equipment
5. Contain an acknowledgment that the parent/guardian understands the right to terminate the consent for the administration of the medication or for otherwise assisting the student in the administration of medication at any time

In addition to the requirements in items #1-5 above, if a parent/guardian has requested that the student be allowed to carry and self-administer prescription auto-injectable epinephrine or

**ADMINISTERING MEDICATION AND MONITORING  
HEALTH CONDITIONS (cont.)**

**AR 5141.21(e)**

prescription inhaled asthma medication, the parent/guardian's written statement shall:  
(Education Code 49423, 49423.1)

1. Consent to the self-administration
2. Release the district and school personnel from civil liability if the student suffers an adverse reaction as a result of self-administering the medication

In addition to the requirements in items #1-5 above, if a parent/guardian wishes to designate an individual who is not an employee of the district to administer medication to the student, the parent/guardian's written statement shall clearly identify the individual and shall state:

1. The individual's willingness to accept the designation
2. That the individual is permitted to be on the school site
3. Any limitations on the individual's authority

**Health Care Provider Statement**

Note: Education Code 49423 and 49423.1 and 5 CCR 602 list items that the authorized health care provider's written statement must contain, as specified in items #1-5 below. Districts that request additional information in the statement should modify the following list accordingly.

When any district employee is to administer prescribed medication to a student, or when a student is to be allowed to carry and self-administer prescribed medication during school hours, the authorized health care provider's written statement shall include:

1. Clear identification of the student (Education Code 49423, 49423.1; 5 CCR 602)
2. The name of the medication (Education Code 49423, 49423.1; 5 CCR 602)
3. The method, amount, and time schedules by which the medication is to be taken (Education Code 49423, 49423.1; 5 CCR 602)

**ADMINISTERING MEDICATION AND MONITORING  
HEALTH CONDITIONS (cont.)**

**AR 5141.21(f)**

4. If a parent/guardian has requested that the student be allowed to self-administer medication, confirmation that the student is able to self-administer the medication (Education Code 49414.5, 49423, 49423.1; 5 CCR 602)

5. For medication that is to be administered by unlicensed personnel, confirmation by the student's health care provider that the medication may safely and appropriately be administered by unlicensed personnel (Education Code 49423, 49423.1; 5 CCR 602)

Note: Items #6-8 below may be revised to reflect district practice.

6. For medication that is to be administered on an as-needed basis, the specific symptoms that would necessitate administration of the medication, allowable frequency for administration, and indications for referral for medical evaluation

7. Possible side effects of the medication

8. Name, address, telephone number, and signature of the student's authorized health care provider

Note: Pursuant to Education Code 49423.1, as amended by AB 743 (Ch. 101, Statutes of 2019), districts must accept a written statement pertaining to inhaled asthma medication from a physician or surgeon who is contracted with a prepaid health plan operating under the laws of Mexico that is licensed as a health care service plan in California pursuant to Health and Safety Code 1351.2 .

For self-administration of inhaled asthma medication, the district shall accept a written statement from a physician or surgeon contracted with a health plan licensed pursuant to Health and Safety Code 1351.2. Such written statement shall be in English and Spanish, and shall include the name and contact information for the physician or surgeon. (Education Code 49423.1)

**District Responsibilities**

Note: The following section should be modified to reflect district practice.

The Superintendent or designee shall ensure that any unlicensed school personnel authorized to administer medication to a student receives appropriate training from the school nurse or other qualified medical personnel.

The school nurse or other designated school personnel shall:

**ADMINISTERING MEDICATION AND MONITORING  
HEALTH CONDITIONS (cont.)**

**AR 5141.21(g)**

1. Administer or assist in administering medication in accordance with the authorized health care provider's written statement
2. Accept delivery of medications from parents/guardians and count and record them upon receipt
3. Maintain a list of students needing medication during the school day, including those authorized to self-administer medication, and note on the list the type of medication and the times and dosage to be administered

Note: 5 CCR 601 specifies items that districts may, but are not required to, include in the medication log, as provided in item #4 below.

4. Maintain for each student a medication log which may:
  - a. Specify the student's name, medication, dose, method of administration, time of administration during the regular school day, date(s) on which the student is required to take the medication, and the authorized health care provider's name and contact information
  - b. Contain space for daily recording of the date, time, and amount of medication administered, and the signature of the individual administering the medication

Note: 5 CCR 601 specifies items that may be included in the medication record, as detailed below. In addition, 5 CCR 607 authorizes the district to establish policies regarding documentation of medication, including the maintenance of the medication record.

5. Maintain for each student a medication record which may include the authorized health care provider's written statement, the parent/guardian's written statement, the medication log, and any other written documentation related to the administration of medication to the student
6. Ensure that student confidentiality is appropriately maintained

*(cf. 5125 - Student Records)*

**ADMINISTERING MEDICATION AND MONITORING  
HEALTH CONDITIONS (cont.)**

**AR 5141.21(h)**

7. Coordinate and, as appropriate, ensure the administration of medication during field trips and other school-related activities

*(cf. 5148.2 - Before/After School Programs)*

*(cf. 6145.2 - Athletic Competition)*

*(cf. 6153 - School-Sponsored Trips)*

8. Report to a student's parent/guardian and the site administrator any refusal by the student to take the medication

9. Keep all medication to be administered by the district in a locked drawer or cabinet

10. As needed, communicate with a student's authorized health care provider and/or pharmacist regarding the medication and its effects

11. Counsel other designated school personnel regarding the possible effects of a medication on a student's physical, intellectual, and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission, or overdose

Note: 5 CCR 609 authorizes the district to establish policies regarding unused, discontinued, or outdated medication.

12. Ensure that any unused, discontinued, or outdated medication is returned to the student's parent/guardian at the end of the school year or, if the medication cannot be returned, dispose of it in accordance with state laws and local ordinances

13. In the event of a medical emergency requiring administration of medication, provide immediate medical assistance, directly observe the student following the administration of medication, contact the student's parent/guardian, and determine whether the student should return to class, rest in the school office, or receive further medical assistance

14. Report to the site administrator, the student's parent/guardian, and, if necessary, the student's authorized health care provider any instance when a medication is not administered properly, including administration of the wrong medication or failure to



**ADMINISTERING MEDICATION AND MONITORING  
HEALTH CONDITIONS (cont.)**

**AR 5141.21(i)**

administer the medication in accordance with authorized health care provider's written statement

**Emergency Epinephrine Auto-Injectors**

Note: Education Code 49414 requires districts to provide epinephrine auto-injectors to school nurses or other employees who volunteer and receive training, which they may use to provide emergency medical aid to persons suffering, or reasonably believed to be suffering, from an anaphylactic reaction.

The Superintendent or designee shall provide epinephrine auto-injectors to school nurses or other employees who have volunteered to administer them in an emergency and have received training. The school nurse, or a volunteer employee when a school nurse or physician is unavailable, may administer an epinephrine auto-injector to provide emergency medical aid to any person suffering, or reasonably believed to be suffering, from potentially life-threatening symptoms of anaphylaxis at school or a school activity. (Education Code 49414)

At least once per school year, the Superintendent or designee shall distribute to all staff a notice requesting volunteers to be trained to administer an epinephrine auto-injector and describing the training that the volunteer will receive. (Education Code 49414)

*(cf. 4112.9/4212.9/4312.9 - Employee Notifications)*

Note: Education Code 49414 specifies topics to be included in training for employees who volunteer to be trained in the use of epinephrine auto-injectors. Education Code 49414 requires the Superintendent of Public Instruction (SPI), in consultation with specified agencies and organizations, to review the minimum standards for the training at least every five years. These standards are available on the California Department of Education's (CDE) web site.

The principal or designee at each school may designate one or more volunteers to receive initial and annual refresher training, which shall be provided by a school nurse or other qualified person designated by a physician and surgeon authorized pursuant to Education Code 49414 and shall be based on the standards developed by the Superintendent of Public Instruction (SPI). Written materials covering the required topics for training shall be retained by the school for reference. (Education Code 49414)

*(cf. 4131 - Staff Development)*

*(cf. 4231 - Staff Development)*

*(cf. 4331 - Staff Development)*

**ADMINISTERING MEDICATION AND MONITORING  
HEALTH CONDITIONS (cont.)**

**AR 5141.21(j)**

Note: Education Code 49414 specifies the type of epinephrine auto-injectors that must be provided to each school and the district personnel authorized to obtain the prescriptions. The following paragraphs may be revised to reflect the position(s) assigned to fulfill this responsibility and the grade levels maintained by the district.

A school nurse or other qualified supervisor of health, or a district administrator if the district does not have a qualified supervisor of health, shall obtain a prescription for epinephrine auto-injectors for each school from an authorized physician and surgeon. Such prescription may be filled by local or mail order pharmacies or epinephrine auto-injector manufacturers. Elementary schools shall, at a minimum, be provided one adult (regular) and one junior epinephrine auto-injector. Secondary schools shall be provided at least one adult (regular) epinephrine auto-injector, unless there are any students at the school who require a junior epinephrine auto-injector. (Education Code 49414)

If an epinephrine auto-injector is used, the school nurse or other qualified supervisor of health shall restock the epinephrine auto-injector as soon as reasonably possible, but no later than two weeks after it is used. In addition, epinephrine auto-injectors shall be restocked before their expiration date. (Education Code 49414)

Information regarding defense and indemnification provided by the district for any and all civil liability for volunteers administering epinephrine auto-injectors shall be provided to each volunteer and retained in the employee's personnel file. (Education Code 49414)

*(cf. 4112.6/4212.6/4312.6 - Personnel Files)*

A school may accept gifts, grants, and donations from any source for the support of the school in carrying out the requirements of Education Code 49414, including, but not limited to, the acceptance of epinephrine auto-injectors from a manufacturer or wholesaler. (Education Code 49414)

*(cf. 3290 - Gifts, Grants and Bequests)*

The Superintendent or designee shall maintain records regarding the acquisition and disposition of epinephrine auto-injectors for a period of three years from the date the records were created. (Business and Professions Code 4119.2)

*(cf. 3580 - District Records)*

## **ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS (cont.)**

**AR 5141.21(k)**

### **Emergency Medication for Opioid Overdose**

Note: The following section is **optional**. Education Code 49414.3 authorizes, but does not require, districts to make emergency naloxone hydrochloride or another opioid antagonist available to school nurses or trained personnel who have volunteered to provide emergency medical aid to persons suffering, or reasonably believed to be suffering, from an opioid overdose. Districts that choose to provide the medication must meet specified requirements as provided below. Such districts may revise the following section to indicate the grade levels at which such medication will be available (e.g., at secondary schools only).

The district may elect to make emergency naloxone hydrochloride or another opioid antagonist available at schools for the purpose of providing emergency medical aid to persons suffering, or reasonably believed to be suffering, from an opioid overdose. In determining whether to make this medication available, the Superintendent or designee shall evaluate the emergency medical response time to the school and determine whether initiating emergency medical services is an acceptable alternative to providing an opioid antagonist and training personnel to administer the medication. (Education Code 49414.3)

When available at the school site, the school nurse shall provide emergency naloxone hydrochloride or another opioid antagonist for emergency medical aid to any person exhibiting potentially life-threatening symptoms of an opioid overdose at school or a school activity. Other designated personnel who have volunteered and have received training may administer such medication when a school nurse or physician is unavailable, and shall only administer the medication by nasal spray or auto-injector. (Education Code 49414.3)

At least once per school year, the Superintendent or designee shall distribute to all staff a notice requesting volunteers to be trained to administer naloxone hydrochloride or another opioid antagonist, describing the training that the volunteer will receive, and explaining the right of the volunteer to rescind the offer to volunteer at any time, including after receiving training. The notice shall also include a statement that no benefit will be granted to or withheld from any employee based on the offer to volunteer and that there will be no retaliation against any employee for rescinding the offer to volunteer. (Education Code 49414.3)

Note: Pursuant to Education Code 49414.3, the training provided to designated school personnel must be based on standards adopted by the SPI in consultation with specified agencies and organizations. The SPI is required to review those standards at least once every five years. Required topics of the training include (1) techniques for recognizing symptoms of an opioid overdose; (2) standards and procedures for the storage, restocking, and emergency use of the medication; (3) basic emergency follow-up procedures; and (4) recommendations on the necessity of instruction and certification in cardiopulmonary resuscitation. In addition, CDE is required to include on its web site a clearinghouse for best practices in training nonmedical personnel to administer an opioid antagonist to students.

**ADMINISTERING MEDICATION AND MONITORING  
HEALTH CONDITIONS (cont.)**

**AR 5141.21(l)**

The principal or designee may designate one or more volunteer employees to receive initial and annual refresher training, based on standards adopted by the SPI, regarding the storage and emergency use of naloxone hydrochloride or another opioid antagonist. The training shall be provided at no cost to the employee, conducted during regular working hours, and be provided by a school nurse or other qualified person designated by an authorizing physician and surgeon. Written materials provided during the training shall be retained at the school for reference. (Education Code 49414.3)

A school nurse, other qualified supervisor of health, or, if the district does not have a qualified supervisor of health, a district administrator shall obtain a prescription for naloxone hydrochloride or another opioid antagonist for each school from an authorized physician and surgeon. Such prescription may be filled by local or mail order pharmacies or manufacturers. (Education Code 49414.3)

If the medication is used, the school nurse, other qualified supervisor of health, or district administrator, as applicable, shall restock the medication as soon as reasonably possible, but no later than two weeks after it is used. In addition, the medication shall be restocked before its expiration date. (Education Code 49414.3)

Information regarding defense and indemnification provided by the district for any and all civil liability for volunteers administering naloxone hydrochloride or another opioid antagonist for emergency aid shall be provided to each volunteer and retained in the employee's personnel file. (Education Code 49414.3)

A school may accept gifts, grants, and donations from any source for the support of the school in carrying out the requirements of Education Code 49414.3, including, but not limited to, the acceptance of the naloxone hydrochloride or another opioid antagonist from a manufacturer or wholesaler. (Education Code 49414.3)

The Superintendent or designee shall maintain records regarding the acquisition and disposition of naloxone hydrochloride or another opioid antagonist for a period of three years from the date the records were created. (Business and Professions Code 4119.8)

**INFECTIOUS DISEASES**

The Governing Board desires to protect students from risks posed by exposure to infectious diseases while providing an appropriate education for all students. The Board recognizes that prevention and education are the most effective means of limiting the spread of infectious diseases.

**Infectious Disease Prevention**

The Superintendent or designee shall collaborate with parents/guardians and local health agencies and organizations to develop a comprehensive approach to disease prevention that promotes preventative measures and education of students and staff.

*(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)*

*(cf. 3516 - Emergencies and Disaster Preparedness Plan)*

*(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)*

*(cf. 5141.26 - Tuberculosis Testing)*

*(cf. 5141.3 - Health Examinations)*

*(cf. 5141.31 - Immunizations)*

*(cf. 5141.32 - Health Screening for School Entry)*

*(cf. 5141.6 - School Health Services)*

The Superintendent or designee shall regularly review resources available from health experts to ensure that district programs are based on the most up-to-date information.

The Superintendent or designee shall ensure that the district's comprehensive health education program provides information about the prevention of infectious diseases, including the nature of bloodborne pathogens and their transmission, as well as information to help prevent the spread of contagious diseases, such as a pandemic influenza. He/she shall also ensure that each school has sufficient infection prevention supplies that are easily accessible to staff.

*(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)*

*(cf. 6142.8 - Comprehensive Health Education)*

**Universal Precautions**

Students and staff shall observe universal precautions in order to prevent exposure to bloodborne pathogens and to prevent the spread of infectious diseases.

*(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)*

## **INFECTIOUS DISEASES (cont.)**

**BP 5141.22**

*(cf. 4119.43/4219.43/4319.43 - Universal Precautions)*

The Superintendent or designee shall inform students of the precautions to be used in cases of exposure to blood or other body fluids through injury, accident, or classroom instruction.

*(cf. 5141 - Health Care and Emergencies)*

*(cf. 6145.2 - Athletic Competition)*

### **Students with Infectious Diseases**

The Superintendent or designee shall exclude students only in accordance with law, Board policy, and administrative regulation. Because bloodborne pathogens such as hepatitis B virus, hepatitis C virus, and human immunodeficiency virus (HIV) are not casually transmitted, the presence of infectious conditions of this type is not, by itself, sufficient reason to exclude students from attending school.

*(cf. 5112.2 - Exclusions from Attendance)*

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

Parents/guardians are encouraged to inform the Superintendent or designee if their child has an infectious disease so that school staff may work cooperatively with the student's parents/guardians to minimize the child's exposure to other diseases in the school setting. The Superintendent or designee shall ensure that student confidentiality rights are strictly observed in accordance with law.

*(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)*

*(cf. 5022 - Student and Family Privacy Rights)*

*(cf. 5125 - Student Records)*

#### *Legal Reference:*

##### EDUCATION CODE

48210-48216 *Persons excluded*

49073-49079 *Privacy of pupil records*

49403 *Cooperation in control of communicable disease and immunization of pupils*

49405 *Smallpox control*

49406 *Examination for tuberculosis (employees)*

49408 *Information of use in emergencies*

49602 *Confidentiality of student information*

51202 *Instruction in personal and public health and safety*

CALIFORNIA CONSTITUTION

*Article 1, Section 1 Right to Privacy*

CIVIL CODE

*56-56.37 Confidentiality of Medical Information Act*

*1798-1798.76 Information Practices Act*

HEALTH AND SAFETY CODE

*120230 Exclusion for communicable disease*

*120325-120380 Immunization against communicable diseases*

*120875-120895 AIDS information*

*120975-121022 Mandated blood testing and confidentiality to protect public health*

*121475-121520 Tuberculosis tests for pupils*

CODE OF REGULATIONS, TITLE 8

*5193 California bloodborne pathogens standard*

CODE OF REGULATIONS, TITLE 17

*2500-2511 Communicable disease reporting requirements*

UNITED STATES CODE, TITLE 20

*1232g Family Educational and Privacy Rights Act*

*1400-1482 Individuals with Disabilities Education Act*

UNITED STATES CODE, TITLE 29

*794 Section 504 of the Rehabilitation Act of 1973*

CODE OF FEDERAL REGULATIONS, TITLE 45

*164.500-164.534 Health Insurance Portability and Accountability Act (HIPAA)*

COURT DECISIONS

*Thomas v. Atascadero Unified School District, (1987) 662 F.Supp. 376*

*Management Resources:*

WEB SITES

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

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

*California Department of Public Health: <http://www.cdph.ca.gov>*

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

*U.S. Government Pandemic Flu Information: <http://www.pandemicflu.gov>*

Policy  
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**Students**

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
Santa Cruz, California  
AR 5141.22(a)

## **INFECTIOUS DISEASES**

The Superintendent or designee shall immediately report to the local health officer the presence or suspected presence of any communicable disease. (17 CCR 2508)

### **Universal Precautions in the Classroom**

Before students work with blood, blood products, or other body fluids, the teacher shall explain the potentially hazardous nature of blood and body fluids in the transmission of various agents from one person to another and the specific procedures and safety precautions to be used in the lesson.

The following precautions shall be used when students are working with blood or other body fluids:

1. Before and after exposure to blood or other body fluids, students shall wash their hands with soap and water and cover any existing cut, wound, or open sore with a sterile dressing.

2. Students shall wear gloves or other personal protective equipment as appropriate.

*(cf. 5142 - Safety)*

3. Blood typing or similar experiments may be conducted by teacher demonstrations. When being performed individually, students shall work with their own blood or use prepackaged ABO/Rh blood cell kits that have vials of blood previously tested for transmissible agents.

- a. Students shall use individual sterile lancets for finger punctures and shall not reuse them.

- b. Before the finger is punctured, it shall be wiped with a piece of cotton that has been immersed in alcohol.

- c. If bleeding persists after the finger is punctured, the student shall apply a sterile bandage using moderate pressure.



## **INFECTIOUS DISEASES (cont.)**

**AR 5141.22**

4. Lancets and any other materials contaminated with blood or body fluids shall be discarded into a solution consisting of one part bleach to 10 parts water (1:10), made fresh daily.

5. At the end of the class, surfaces shall be wiped with alcohol or a solution of one part bleach to 10 parts water.

*(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)*

*(cf. 4119.43/4219.43/4319.43 - Universal Precautions)*

*(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)*

*(cf. 6142.8 - Comprehensive Health Education)*

*(cf. 6142.93 - Science Instruction)*

Regulation  
approved:  
**Students**

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**

Santa Cruz, California  
AR 5141.24(a)

**SPECIALIZED HEALTH CARE SERVICES**

**Definitions**

*Specialized physical health services* means those health services prescribed by the student's licensed physician requiring medically related training for the individual who performs the services and which are necessary during the school day to enable the student to attend school. These services include catheterization, gastric tube feeding, suctioning, or other services that require medically related training. (Education Code 49423.5; 5 CCR 3051.12)

*Qualified* means the ability to demonstrate competence in cardio-pulmonary resuscitation, current knowledge of community emergency medical resources, and skill in the use of equipment and performance of techniques necessary to provide specialized physical health care services for individuals with disabilities. In addition, for designated school personnel, *qualified* means trained in the procedures to a level of competence and safety which meets the objectives of the training as provided by the school nurse, public health nurse, licensed physician, or other programs which provide the training. (Education Code 49423.5; 5 CCR 3051.12)

*Training* means preparation in the appropriate delivery and skillful performance of specialized physical health care services. (5 CCR 3051.12)

*Supervision* means review, observation, and/or instruction of a designated school person's performance and of physical health care services, but does not necessarily require the immediate presence of the supervisor at all times. (5 CCR 3051.12)

**Provision of Services**

A student with disabilities who requires specialized health care services during the school day, as identified in his/her individualized education program (IEP), may be assisted by any of the following individuals: (Education Code 49423.5, 56345)

1. Qualified persons who possess an appropriate credential pursuant to Education Code 44267 (service credential with specialization in health), Education Code 44267.5 (service credential with specialization in health for school nurse), or a valid certificate of public health nursing issued by the Board of Registered Nursing

## **SPECIALIZED HEALTH CARE SERVICES (cont.)**

**AR 5141.24**

2. Qualified designated school personnel trained in the administration of specialized physical health care if they perform those services under the supervision of a credentialed school nurse, public health nurse, or licensed physician and the services are determined by the credentialed school nurse or licensed physician, in consultation with the physician treating the student, to meet all of the following criteria:

- a. Constitute routine care for the student
- b. Pose little potential harm for the student
- c. Are performed with predictable outcomes, as defined in the student's IEP
- d. Do not require a nursing assessment, interpretation, or decision making by the designated school personnel

*(cf. 6159 - Individualized Education Program)*

Specialized health care or other services that require medically related training shall be provided pursuant to Education Code 49423. (Education Code 49423.5)

*(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)*

Schools shall provide appropriate accommodations for safety and necessary physical care services. The student's personal privacy and dignity shall be assured. (5 CCR 3051.12)

A qualified school nurse, public health nurse, or licensed physician responsible for supervising the physical health care of students with disabilities in the school setting shall: (5 CCR 3051.12)

- 1. Coordinate the health care services to the students with disabilities on the school site
- 2. Consult with appropriate personnel regarding management of health care services for students with disabilities
- 3. Make appropriate referrals and maintain communication with health agencies providing care to students with disabilities
- 4. Maintain or review licensed physician and parent/guardian requests and daily documentation records

The licensed physician of a student with disabilities who is required to receive physical health care services shall provide a written statement detailing the procedure and time schedule by which such procedures are to be given. In addition, the student's parent/guardian shall provide a written statement indicating his/her desire that the district assist the student in the matters set forth in the physician's statement and granting consent for the delivery of such services. (5 CCR 3051.12)

For each student with disabilities, the district shall maintain the physician and parent/guardian statements, as well as the specific standardized procedures to be used if the services are provided. The district shall also maintain daily documentation of specific services provided and shall include the signatures of the personnel who performed the procedure. This documentation shall be maintained in accordance with the requirements for confidentiality of student records and shall be classified as mandatory interim student records. (5 CCR 3051.12)

*(cf. 5125 - Student Records)*

*Legal Reference:*

EDUCATION CODE

44267 *Services credential with specialization in health*

44267.5 *Services credential with specialization in health for school nurse*

49423 *Administration of prescribed medication for student*

49423.5 *Specialized physical health care services*

49426 *School nurses*

56000-56606 *Special education programs, especially:*

56345 *Individualized education program contents*

BUSINESS AND PROFESSIONS CODE

2700-2837 *Nursing, especially:*

2726 *Authority not conferred*

2727 *Exceptions in general*

CODE OF REGULATIONS, TITLE 5

3051.12 *Health and nursing services*

UNITED STATES CODE, TITLE 20

1232g *Family Educational Rights and Privacy Act of 1974*

1400-1482 *Individuals with Disabilities Education Act*

CODE OF FEDERAL REGULATIONS, TITLE 34

300.1-300.818 *Individuals with Disabilities Education Act, especially:*

300.34 *Related services*

COURT DECISIONS

*Cedar Rapids Community School District v. Garret F.*, (1999) 526 U.S. 66

*Clovis Unified School District v. Office of Administrative Hearings*, (1990) 903 F.2d 635

*Taylor v. Honig*, (1990) 910 F.2d 627

## **SPECIALIZED HEALTH CARE SERVICES (cont.)**

**AR 5141.24**

*Management Resources:*

### **WEB SITES**

*California Department of Education, Health Services and School Nursing: <http://www.cde.ca.gov/ls/he/hn>*

*California School Nurses Organization: <http://www.csno.org>*

## HEALTH EXAMINATIONS

The Governing Board recognizes that periodic health examinations of students may lead to early detection and treatment of conditions that impact learning. Health examinations also may help in determining whether special adaptations of the school program are necessary.

The Superintendent or designee shall verify that students have complied with legal requirements for a comprehensive health screening, an oral health assessment, and immunizations at school entry. In addition, the district shall administer tests for vision, hearing, and scoliosis as required by law.

*(cf. 5141.26 - Tuberculosis Testing)*

*(cf. 5141.31 - Immunizations)*

*(cf. 5141.32 - Health Screening for School Entry)*

*(cf. 5141.6 - School Health Services)*

The Superintendent or designee shall ensure that staff employed to examine students exercise proper care of each student and that examination results are kept confidential. Records related to these examinations shall be maintained and released only in accordance with law.

*(cf. 5125 - Student Records)*

### *Legal Reference:*

#### EDUCATION CODE

44871-44879 *Employment qualifications*

48980 *Parental notifications*

49400-49414.5 *Student health, general powers of school boards*

49422 *Supervision of health and physical development*

49450-49458 *Physical examinations (of students)*

49460-49466 *Development of standardized health assessments*

#### HEALTH AND SAFETY CODE

1685-1686 *Audiometrists*

120325-120380 *Immunization against communicable diseases*

121475-121520 *Tuberculosis tests for students*

124025-124110 *Child Health and Disability Prevention Program*

#### CODE OF REGULATIONS, TITLE 5

590-596 *Vision screening*

3027 *Hearing and vision screening for special education*

3028 *Audiological screening*

#### CODE OF REGULATIONS, TITLE 17

2950-2951 *Hearing tests*

#### UNITED STATES CODE, TITLE 20

## HEALTH EXAMINATIONS (cont.)

BP 5141.3

1232g *Family Educational Rights and Privacy Act*

1232h *Protection of student rights*

### *Management Resources:*

#### CSBA PUBLICATIONS

*Expanding Access to School Health Services: Policy Considerations for Governing Boards*, November 2008

*Promoting Oral Health for California's Students: New Roles, New Opportunities for Schools*, November 2008

#### CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

*Standards for Scoliosis Screening in California Public Schools*, 2007

*A Guide for Vision Testing in California Public Schools*, 2005

#### CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES PUBLICATIONS

*Manual for the School Audiometrist*

#### U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

*Joint Guidance on the Application of FERPA and HIPAA to Student Health Records*, November 2008

#### WEB SITES

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

California Department of Education, Health Services: School Nursing: <http://www.cde.ca.gov/ls/he/hn>

California Department of Education, Type 2 Diabetes Information:

<http://www.cde.ca.gov/ls/he/hn/type2diabetes.asp>

California Department of Health Care Services: <http://www.dhcs.ca.gov>

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

Policy  
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**Students**

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
Santa Cruz, California  
AR 5141.3(a)

## **HEALTH EXAMINATIONS**

**Cautionary Notice:** Government Code 17581.5 relieves districts from the obligation to perform specified mandated activities when the Budget Act does not provide reimbursement during that fiscal year. The Budget Act of 2018 (SB 840, Ch. 29, Statutes of 2018) extends the suspension of these requirements through the 2018-19 fiscal year. As a result, certain provisions of the following administrative regulation related to the removal of chemicals may be suspended.

The principal at each school shall notify parents/guardians of the rights of students and parents/guardians related to health examinations. (Education Code 48980; 20 USC 1232h)

*(cf. 5022 - Student and Family Privacy Rights)*  
*(cf. 5141.32 - Health Screening for School Entry)*  
*(cf. 5141.6 - School Health Services)*  
*(cf. 5145.6 - Parental Notifications)*

A parent/guardian may annually file with the principal a written statement withholding consent to the physical examination of his/her child. Any such student shall be exempt from any physical examination but shall be subject to exclusion from attendance when contagious or infectious disease is reasonably suspected. (Education Code 49451; 20 USC 1232h)

*(cf. 5112.2 - Exclusions from Attendance)*  
*(cf. 5141.22 - Infectious Diseases)*  
*(cf. 5141.26 - Tuberculosis Testing)*

## **Vision Tests**

Each student's vision shall be appraised, by the school nurse or other personnel authorized under Education Code 49452, during the kindergarten year or upon first enrollment or entry in a district elementary school and subsequently in grades 2, 5, and 8. However, a student who is tested upon first enrollment or entry in the district in grade 4 or 7 shall not be required to be appraised in the next immediate year. (Education Code 49455)

The vision appraisal shall include tests for visual acuity, including near vision. Male students shall also be tested once for color vision in grade 1 or later and the results of the appraisal shall be entered in the student's health record. (Education Code 49455)

*(cf. 5125 - Student Records)*



## **HEALTH EXAMINATIONS (cont.)**

## **AR 5141.3**

Appraisal of a student's vision may be waived under either of the following conditions: (Education Code 49455)

1. The student's parent/guardian requests a waiver and presents a certificate from a physician/surgeon, physician assistant, or optometrist showing the results of an examination of the student's vision, including visual acuity and, in male students, color vision.
2. The student's parents/guardians file with the principal a written statement that they adhere to the faith or teachings of any well-recognized religious sect, denomination, or organization and, in accordance with its creed, tenets, or principles depend for healing upon prayer in the practice of their religion.

Visual defects or any other defects found as a result of the vision examination shall be reported to the parent/guardian with a request that remedial action be taken to correct or cure the defect. The report of a visual defect, if made in writing, shall be made on a form prescribed by the Superintendent of Public Instruction. The report shall not include a referral to any private practitioner. However, the student may be referred to a public clinic or diagnostic and treatment center operated by a public hospital or by the state, county, or city department of public health. (Education Code 49456)

In addition to the vision appraisals described above, the school nurse and/or classroom teacher shall continually and regularly observe students' eyes, appearance, behavior, visual performance, and perception that may indicate vision difficulties. (Education Code 49455)

### **Hearing Tests**

The Superintendent or designee shall provide for the administration of hearing tests to district students by personnel authorized to conduct such testing pursuant to Education Code 49452 and 49454 and in accordance with the procedures specified in 17 CCR 2951.

Each student shall be given a hearing screening test at the following times: (17 CCR 2951)

1. Kindergarten or grade 1
2. Grade 2
3. Grade 5

**HEALTH EXAMINATIONS (cont.)****AR 5141.3**

4. Grade 8
5. Grade 10 or 11
6. Upon first entry into the California public school system

Each student enrolled in a special education program, other than those enrolled because of a hearing problem, shall be given a hearing test when enrolled in the program and every third year thereafter. Hearing tests may be given more frequently as needed, based on the individualized education program team's evaluation of the student. (17 CCR 2951)

*(cf. 6159 - Individualized Education Program)*

A follow-up hearing threshold test shall be administered to any student who fails to respond to any of the required frequencies in the screening test or is otherwise determined to need further evaluation. (17 CCR 2951)

The Superintendent or designee shall provide written notification of test results to the parents/guardians of any student who fails the hearing tests. When the test results fall within the levels specified in 17 CCR 2951 or there is evidence of pathology, such as an infection of the outer ear, chronic drainage, or a chronic earache, the notification shall include a recommendation that a further medical and audiological evaluation be obtained. (17 CCR 2951)

The dates and results of all screening tests and copies of threshold tests shall be included in the student's health records. (17 CCR 2951)

The principal or designee shall prepare an annual report of the school hearing testing program, using forms provided by the Department of Health Services, with copies to the Superintendent and the County Superintendent of Schools. (17 CCR 2951)

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**Students**

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
Santa Cruz, California  
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## **HEALTH SCREENING FOR SCHOOL ENTRY**

### **Comprehensive Health Screening for Grades K-1**

The parent/guardian of a student in kindergarten or first grade shall submit to the Superintendent or designee a certification form developed by the California Department of Health Care Services (DHCS) and signed by the student's health examiner certifying that the student has completed a comprehensive health screening within 18 months prior to entry into first grade or within 90 days thereafter. (Health and Safety Code 124040, 124085)

*(cf. 5111 - Admission)*

*(cf. 5141.3 - Health Examinations)*

*(cf. 6173 - Education for Homeless Children)*

*(cf. 6173.1 - Education for Foster Youth)*

*(cf. 6173.2 - Education of Children of Military Families)*

*(cf. 6173.3 - Education for Juvenile Court School Students)*

The Superintendent or designee shall notify parents/guardians of all kindergarten students of the requirement to obtain a health screening and of the availability of the Child Health and Disability Prevention (CHDP) program established pursuant to Health and Safety Code 124025-124110 to assist eligible low-income families in obtaining the health screening. (Health and Safety Code 124100)

*(cf. 5145.6 - Parental Notifications)*

The notice and certification form shall be included with the notification of immunization requirements provided to parents/guardians prior to their child's enrollment in kindergarten and shall encourage completion of the health screening simultaneously with immunizations. The notice shall also be provided to the parent/guardian of any student who is enrolling in first grade without having attended kindergarten in the district.

*(cf. 5141.31 - Immunizations)*

In lieu of the certification, the parent/guardian may submit a waiver on a form developed by DHCS indicating that he/she does not want or is unable to obtain a health screening. If the waiver indicates that the parent/guardian was unable to obtain the services, the reasons should be included in the waiver. (Health and Safety Code 124085)

The waiver form shall be provided to a parent/guardian upon request.

The completed certification form or the waiver shall be maintained in the student's health file or cumulative record. (5 CCR 432)

*(cf. 5125 - Student Records)*

During the first 90 days of the school year, the Superintendent or designee may contact any parent/guardian of a first-grade student who has not provided either the certification form or the waiver to ensure that the parent/guardian understands the health screening requirement and, if appropriate, his/her possible eligibility for the CHDP program.

The Superintendent or designee shall exclude from school, for not more than five school days, any first-grade student who does not present evidence of a health screening or a waiver on or before the 90th day after entering first grade. The exclusion shall begin on the 91st day after the student's entrance into the first grade, or if school is not in session, then on the next succeeding school day. (Health and Safety Code 124105)

The Superintendent or designee may exempt a student from exclusion when his/her parents/guardians have been contacted at least twice between the first day and the 90th day after the student's enrollment in first grade and the parents/guardians refuse to provide either a certification form or a waiver. (Health and Safety Code 124105)

*(cf. 5112.2 - Exclusions from Attendance)*

### **Oral Health Assessment for Grades K-1**

No later than May 31 of the school year, the parent/guardian of any kindergarten student or of any first-grade student who was not previously enrolled in a public school shall certify that the student has received an oral health assessment. The oral health assessment shall have been performed by a licensed dentist or other authorized dental health professional no earlier than 12 months prior to the date of the student's initial enrollment. (Education Code 49452.8)

The Superintendent or designee shall notify parents/guardians of students in grades K-1 of the oral health assessment requirement. The notification shall, at a minimum, consist of a letter that includes all of the following: (Education Code 49452.8)

1. An explanation of the administrative requirements of the law

2. Information on the importance of primary teeth
3. Information on the importance of oral health to overall health and to learning
4. A toll-free telephone number to request an application for Medi-Cal or other government-subsidized health insurance programs
5. Contact information for county public health departments
6. A statement of privacy applicable under state and federal laws and regulations

The notification, along with a copy of the certification form developed by the California Department of Education, shall be provided to parents/guardians when they register their child for school.

Following completion of the assessment, the parent/guardian shall submit to the Superintendent or designee a completed certification form which has been signed by the dental health professional.

A parent/guardian may be excused from complying with the oral health assessment requirements if he/she indicates on the certification form that the assessment could not be completed for any of the following reasons: (Education Code 49452.8)

1. Completion of an assessment poses an undue financial burden on the parent/guardian.
2. The parent/guardian lacks access to a licensed dentist or other dental health professional.
3. The parent/guardian does not consent to an assessment.

If the district hosts a free oral health assessment event at which licensed dentists or other licensed dental health professionals perform school site assessments of students enrolled in the school, any student who has not had an oral health assessment shall be given an assessment unless his/her parent/guardian has indicated on the certification form that he/she does not consent to the student receiving an assessment. However, a student shall not receive dental treatment of any kind without his/her parent/guardian's informed consent for the treatment. (Education Code 49452.8)

## **HEALTH SCREENING FOR SCHOOL ENTRY (cont.)**

**AR 5141.32**

Students who are not assessed, or for whom the parents/guardians fail to return the certification form, shall not be excluded from school attendance.

By July 1 of each year, the Superintendent or designee shall report data on oral health assessments to the state dental director and/or the county office of education in accordance with Education Code 49452.8.

The report shall also be provided to the Governing Board. The identity of any student shall not be included in the report.

### *Legal Reference:*

#### EDUCATION CODE

48985 Notice to parents in language other than English

49060-49079 Student records

49452.8 Oral health assessment

#### HEALTH AND SAFETY CODE

104395 Child Health and Disability Prevention Program expansion

124025-124110 Child Health and Disability Prevention Program, especially:

124085 Certificate documenting health screening and evaluation services; waiver by parent/guardian

124100 Distribution of program information to parents/guardians of kindergarten children

124105 Exclusions and exemption; legislative intent of notification contents

#### CODE OF REGULATIONS, TITLE 5

432 Student records

#### CODE OF REGULATIONS, TITLE 17

6800-6874 Child Health and Disability Prevention Program

### *Management Resources:*

#### CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES PUBLICATIONS

Child Health & Disability Prevention (CHDP) Program: Oral Health Educational Resources for Children and Teens (6-20 years), rev. July 2013

CHDP School Handbook: School Entry Health Examination Requirements, rev. January 2006

#### WEB SITES

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

California Dental Association: <http://www.cda.org>

California Department of Education, Health Services: <http://www.cde.ca.gov/ls/he/hn>

California Department of Health Care Services, Child Health and Disability Prevention Program:  
<http://www.dhcs.ca.gov/services/chdp>

California Healthy Kids Resource Center:

<https://www.ccrcca.org/resources/family-resource-directory/item/california-healthy-kids-resource-center>

**SCHOOL HEALTH SERVICES**

The Governing Board recognizes that good physical and mental health is critical to a student's ability to learn and believes that all students should have access to comprehensive health services. The district may provide access to health services at or near district schools through the establishment of a school health center and/or mobile van(s) that serve multiple campuses.

The Board and the Superintendent or designee shall collaborate with local and state agencies and health care providers to assess the health needs of students in district schools and the community. Based on the results of this needs assessment and the availability of resources, the Superintendent or designee shall recommend for Board approval the types of health services to be provided by the district.

*(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)*

*(cf. 5131.6 - Alcohol and Other Drugs)*

*(cf. 5131.61 - Drug Testing)*

*(cf. 5131.62 - Tobacco)*

*(cf. 5131.63 - Steroids)*

*(cf. 5141 - Health Care and Emergencies)*

*(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)*

*(cf. 5141.22 - Infectious Diseases)*

*(cf. 5141.23 - Asthma Management)*

*(cf. 5141.24 - Specialized Health Care Services)*

*(cf. 5141.25 - Availability of Condoms)*

*(cf. 5141.26 - Tuberculosis Testing)*

*(cf. 5141.3 - Health Examinations)*

*(cf. 5141.31 - Immunizations)*

*(cf. 5141.32 - Health Screening for School Entry)*

*(cf. 5141.33 - Head Lice)*

*(cf. 5141.4 - Child Abuse Prevention and Reporting)*

*(cf. 5141.52 - Suicide Prevention)*

*(cf. 6145.2 - Athletic Competition)*

*(cf. 6159 - Individualized Education Program)*

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

Board approval shall be required for any proposed use of district resources and facilities to support school health services. The Superintendent or designee shall identify funding opportunities available through grant programs, private foundations, and partnerships with local agencies and organizations.

*(cf. 1260 - Educational Foundation)*

*(cf. 1330.1 - Joint Use Agreement)*

## **SCHOOL HEALTH SERVICES (cont.)**

**BP 5141.6**

*(cf. 3100 - Budget)*

*(cf. 7000 - Facilities Master Plan)*

The Board may prioritize school health services to schools serving students with the greatest need, including schools with medically underserved populations and/or a high percentage of low-income and uninsured children and youth.

*(cf. 0415 - Equity)*

School health services shall be provided under the supervision of a licensed health care professional. The Board may employ or contract with health care professionals or partner with community health centers to provide the services under the terms of a written contract or memorandum of understanding.

*(cf. 3312 - Contracts)*

If a school nurse is employed by the school or district, he/she shall be involved in planning and implementing the school health services as appropriate.

The Superintendent or designee shall coordinate the provision of school health services with other student wellness initiatives, including health education, nutrition and physical fitness programs, and other activities designed to create a healthy school environment. The Superintendent or designee shall encourage joint planning and regular communications among health services staff, district administrators, teachers, counselors, other staff, and parents/guardians.

*(cf. 3550 - Food Service/Child Nutrition Program)*

*(cf. 5030 - Student Wellness)*

*(cf. 6142.7 - Physical Education and Activity)*

*(cf. 6142.8 - Comprehensive Health Education)*

*(cf. 6164.2 - Counseling/Guidance Services)*

To further encourage student access to health care services, the Superintendent or designee shall develop and implement outreach strategies to increase enrollment of eligible students from low-to moderate-income families in affordable, comprehensive state or federal health coverage programs and local health initiatives. Such strategies may include, but are not limited to, providing information about the Medi-Cal program on the application for free and reduced-price meals in accordance with law.

*(cf. 3553 - Free and Reduced Price Meals)*



**Consent and Confidentiality**

The Superintendent or designee shall obtain written parent/guardian consent prior to providing services to a student, except when the student is authorized to consent to the service pursuant to Family Code 6920-6929, Health and Safety Code 124260, or other applicable law.

The Superintendent or designee shall maintain the confidentiality of student health records in accordance with law.

*(cf. 5125 - Student Records)*

**Payment/Reimbursement for Services**

The Superintendent or designee may bill public and private insurance programs and other applicable programs for reimbursement of services as appropriate. Services may be provided free of charge or on a sliding scale in accordance with law.

*(cf. 5143 - Insurance)*

The district shall serve as a Medi-Cal provider to the extent feasible, comply with all related legal requirements, and seek reimbursement of costs to the extent allowed by law.

**Program Evaluation**

In order to continuously improve school health services, the Board shall evaluate the effectiveness of such services and the extent to which they continue to meet student needs.

The Superintendent or designee shall provide the Board with periodic reports that may include, but are not necessarily limited to, rates of participation in school health services; changes in student outcomes such as school attendance or achievement; measures of school climate; feedback from staff and participants regarding program accessibility and operations, including accessibility to low-income and linguistically and culturally diverse students and families; and program costs and revenues.

*(cf. 0500 - Accountability)*

*Legal Reference:*

EDUCATION CODE

49073-49079 *Privacy of student records*

49423.5 *Specialized physical health care services*

49557.2-49558 Eligibility for free and reduced-price meals; sharing information with Medi-Cal FAMILY CODE

6920-6929 Consent by minor for medical treatment

GOVERNMENT CODE

95020 Individualized family service plan

HEALTH AND SAFETY CODE

104830-104865 School-based application of fluoride or other tooth decay-inhibiting agent

121020 HIV/AIDS testing and treatment; parental consent for minor under age 12

123110 Minor's right to access health records

123115 Limitation on parent/guardian access to minor's health records

123800-123995 California Children's Services Act

124025-124110 Child Health and Disability Prevention Program

124172-124174.6 Public School Health Center Support Program

124260 Mental health services; consent by minors age 12 and older

130300-130317 Health Insurance Portability and Accountability Act (HIPAA)

WELFARE AND INSTITUTIONS CODE

14059.5 Definition of "medically necessary"

14100.2 Confidentiality of Medi-Cal information

14115 Medi-Cal claims process

14115.8 LEA Medi-Cal Billing Option, program guide

14124.90 Third-party health coverage

14132.06 Covered benefits; health services provided by local educational agencies

14132.47 Administrative claiming process and targeted case management

CODE OF REGULATIONS, TITLE 17

2951 Testing standards for hearing tests

6800-6874 Child Health and Disability Prevention Program

CODE OF REGULATIONS, TITLE 22

51009 Confidentiality

51050-51192 Definitions of Medi-Cal providers and services

51200 Requirements for providers

51231.2 Wheelchair van requirements

51270 Local educational agency provider; conditions for participation

51304 Limitations on specified benefits

51309 Psychology, physical therapy, occupational therapy, speech pathology, audiological services

51323 Medical transportation services

51351 Targeted case management services

51360 Local educational agency; types of services

51491 Local educational agency eligibility for payment

51535.5 Reimbursement to local educational agency providers

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act (FERPA)

UNITED STATES CODE, TITLE 42

1320c-9 Prohibition against disclosure of records

1397aa-1397mm State Children's Health Insurance Program

CODE OF FEDERAL REGULATIONS, TITLE 42

431.300 Use and disclosure of information on Medicaid applicants and recipients

CODE OF FEDERAL REGULATIONS, TITLE 45

164.500-164.534 *Health Insurance Portability and Accountability Act (HIPAA)*

*Management Resources:*CSBA PUBLICATIONS

*Expanding Access to School Health Services: Policy Considerations for Governing Boards*, Policy Brief, November 2008

*Promoting Oral Health for California's Students: New Role, New Opportunities for Schools*, Policy Brief, November 2008

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

*Health Framework for California Public Schools, Kindergarten Through Grade Twelve*

CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES PUBLICATIONS

*California School-Based Medi-Cal Administrative Activities Manual*

*LEA Medi-Cal Provider Manual*

CALIFORNIA SCHOOL-BASED HEALTH ALLIANCE PUBLICATIONS

*How to Fund Health Services in Your School District*, September 2014

*Documenting the Link Between School-Based Health Centers and Academic Success*, May 2014

NATIONAL CENTER FOR YOUTH LAW PUBLICATIONS

*Confidential Medical Release: Frequently Asked Questions from Schools and Districts*, November 2015

WEB SITES

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

CSBA, Practi-Cal Program: <http://www.csba.org/ProductsAndServices/AllServices/PractiCal>

California County Superintendents Educational Services Association: <http://www.ccsesa.org>

California Department of Education, Health Services and School Nursing: <http://www.cde.ca.gov/ls/he/hn>

California Department of Health Care Services: <http://www.dhcs.ca.gov>

California Department of Public Health: <http://www.cdph.ca.gov>

California School-Based Health Alliance: <http://www.schoolhealthcenters.org>

California School Nurses Organization: <http://www.csno.org>

Center for Health and Health Care in Schools: <http://www.healthinschools.org>

Centers for Disease Control and Prevention, School Health Policies and Programs (SHPPS) Study:  
<http://www.cdc.gov/HealthyYouth/shpps>

Centers for Medicare and Medicaid Services: <http://www.cms.hhs.gov>

National Center for Youth Law: <http://www.youthlaw.org>

Policy  
adopted:  
**Students**

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**

Santa Cruz, California  
AR 5141.6(a)

**SCHOOL HEALTH SERVICES**

**Types of Health Services**

In accordance with student and community needs and available resources, school health services offered by the district may include, but are not limited to:

1. Health screenings, evaluations, and assessments of students' need for health services
2. Physical examinations, immunizations, and other preventive medical services

*(cf. 5141.26 - Tuberculosis Testing)*

*(cf. 5141.3 - Health Examinations)*

*(cf. 5141.31 - Immunizations)*

*(cf. 5141.32 - Health Screening for School Entry)*

3. First aid and administration of medications

*(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)*

4. Diagnosis and treatment of minor injuries and acute medical conditions

5. Management of chronic medical conditions

*(cf. 5141.23 - Asthma Management)*

6. Basic laboratory tests

7. Emergency response procedures

*(cf. 5141 - Health Care and Emergencies)*

8. Nutrition services

*(cf. 3550 - Food Service/Child Nutrition Program)*

*(cf. 5030 - Student Wellness)*

9. Oral health services that may include preventive services, basic restorative services, and referral to specialty services

The Superintendent or designee shall notify all parents/guardians of the opportunity pursuant to Health and Safety Code 104830-104865 for their child to receive the topical application of fluoride, including fluoride varnish, or other decay-inhibiting agent to the teeth during the school year. Such application of fluoride or other decay-inhibiting agent shall only be provided to a student whose parent/guardian returns the notification with an indication consenting to the treatment. (Health and Safety Code 104830, 104850, 104855)

*(cf. 5145.6 - Parental Notifications)*

10. Mental health services, which may include assessments, crisis intervention, counseling, treatment, and referral to a continuum of services including emergency psychiatric care, community support programs, inpatient care, and outpatient programs

*(cf. 5141.52 - Suicide Prevention)*

*(cf. 6164.2 - Counseling/Guidance Services)*

11. Substance abuse prevention and intervention services

*(cf. 5131.6 - Alcohol and Other Drugs)*

*(cf. 5131.62 - Tobacco)*

*(cf. 5131.63 - Steroids)*

12. Vision and audiology services

13. Speech therapy

14. Occupational therapy

15. Physical therapy

16. Reproductive health services

*(cf. 5141.25 - Availability of Condoms)*

17. Specialized health care services for students with disabilities

## **SCHOOL HEALTH SERVICES (cont.)**

**AR 5141.6**

*(cf. 5141.24 - Specialized Health Care Services)*

*(cf. 6159 - Individualized Education Program)*

18. Medical transportation
19. Targeted case management
20. Referrals and linkage to services not offered on-site
21. Public health and disease surveillance
22. Individual and family health education
23. School or districtwide health promotion

### **Medi-Cal Billing**

In order to provide services as a Medi-Cal provider, the district shall enter into and maintain a contract with the California Department of Health Care Services (DHCS). (Welfare and Institutions Code 14132.06; 22 CCR 51051, 51270)

The Superintendent or designee shall ensure that all practitioners employed by or under contract with the district possess the appropriate license, certification, registration, or credential and provide only those services that are within their scope of practice. (22 CCR 51190.3, 51270, 51491)

The Superintendent or designee shall submit a claim for Medi-Cal reimbursement whenever the district provides a Medi-Cal-eligible student under age 22 and/or a member of the student's family a covered service specified in 22 CCR 51190.4 or 51360. (Welfare and Institutions Code 14132.06; 22 CCR 51096, 51098, 51190.1, 51190.4, 51309, 51360, 51535.5)

The district shall maintain records and supporting documentation including, but not limited to, records of the type and extent of services provided to a Medi-Cal beneficiary in accordance with law. (22 CCR 51270, 51476)

*(cf. 3580 - District Records)*

*(cf. 5125 - Student Records)*

Any federal funds received by the district as reimbursement for the costs of services under the Medi-Cal billing option shall be reinvested in approved services for students and their families. The Superintendent or designee shall consult with a local school-linked services collaborative group regarding decisions on reinvestment of federal funds. (22 CCR 51270)

The Superintendent or designee shall submit an annual report to DHCS to identify participants in the community collaborative, provide a financial summary including reinvestment expenditures, and describe service priorities for the future. (22 CCR 51270)

**Medi-Cal Administrative Activities**

The district shall apply for reimbursement for activities identified by DHCS which are related to the administration of the Medi-Cal program. Such activities include, but are not be limited to, outreach, translation for Medi-Cal services, facilitation of applications, arrangement of nonemergency and nonmedical transportation of eligible individuals, program planning and policy development, claims coordination and administration, training, and general administration.

Appropriate staff shall receive training in administrative claiming categories and related activities.

To receive reimbursement for Medi-Cal administrative activities, the Superintendent or designee shall, on a quarterly basis, submit an invoice to the local educational consortium or local governmental agency through which the district has contracted.

In addition, the Superintendent or designee shall submit to the local educational consortium or local governmental agency, and shall update each quarter, a roster of all employees who perform direct Medi-Cal services or administrative activities. When notified by the local educational consortium or local governmental agency of the date and time that a random-moment time survey must be conducted by a particular employee, the Superintendent or designee shall coordinate the completion and submission of the survey in accordance with DHCS timelines and procedures.

The Superintendent or designee shall maintain an audit file containing random-moment time survey documentation and other records specified by DHCS. Such documentation shall be kept for three years after the end of the quarter in which expenditures were incurred or, if an audit is in progress, until the completion of the audit.

**SUN SAFETY**

The Governing Board recognizes that overexposure to ultraviolet (UV) radiation from the sun and artificial sources such as sunlamps and tanning beds is linked to the development of skin cancer, eye damage, premature aging, and a weakened immune system and that children are particularly vulnerable to the effects of overexposure. The Board desires to support the prevention of excessive UV radiation exposure by students and to assist students in developing sun-safe habits to use throughout their lives.

The Superintendent or designee shall establish a developmentally appropriate prevention/intervention program for grades K-12 to prevent student overexposure to UV radiation. He/she may coordinate sun safety and UV radiation education and policy efforts with the California Department of Public Health, the local health department, and other local agencies and/or community organizations. He/she shall involve students, parents/guardians, and the community in support of such school-based programs.

*(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)*

*(cf. 5141.6 - School Health Services)*

The Superintendent or designee shall incorporate sun safety elements into the curriculum in order to increase students' understanding of the health risks associated with overexposure to UV radiation from the sun or artificial sources and to encourage students to engage in preventive practices.

*(cf. 6142.8 - Comprehensive Health Education)*

Students shall be encouraged to take reasonable measures to protect their skin and eyes from overexposure to the sun while on campus, while attending school-sponsored activities, or while under the supervision and control of district employees.

*(cf. 6142.7 - Physical Education and Activity)*

*(cf. 6153 - School-Sponsored Trips)*

To encourage and assist students to avoid overexposure to the sun when they are outdoors:

1. Students shall be allowed to wear sun-protective clothing, including, but not limited to, hats. (Education Code 35183.5)



## SUN SAFETY (cont.)

BP 5141.7

*(cf. 5132 - Dress and Grooming)*

2. Students shall be allowed to wear UV-protective sunglasses outdoors.
3. Students shall be allowed to use sunscreen during the school day without a physician's note or prescription. (Education Code 35183.5)  
Those students using sunscreen shall be encouraged to apply sunscreen at least 15-20 minutes prior to any outdoor activity that will require prolonged exposure to the sun.  
School personnel shall not be required to assist students in applying sunscreen.
4. Students shall be allowed to use UV-protective lip balm.

The Superintendent or designee shall evaluate the adequacy of shaded and/or indoor areas for recreation at each school and shall consider the provision of sufficient shaded areas in plans for new construction or modernization of facilities.

*(cf. 7000 - Facilities Master Plan)*

The Superintendent or designee may monitor the UV Index and modify outdoor school activities with regard to the risk of harm associated with the Index level.

Staff shall be encouraged to model recommended sun-safe behaviors, such as avoiding excessive sun exposure, using sunscreen, and wearing hats and other sun-protective clothing.

The Superintendent or designee shall inform school staff and parents/guardians of the district's sun safety measures and shall encourage parents/guardians to provide sunscreen, lip balm, hats, and other sun-protective clothing for their children to use at school. The Superintendent or designee also may provide information to parents/guardians about the risks of overexposure to UV radiation and preventive measures they may take to protect their children during nonschool hours.

### *Legal Reference:*

#### EDUCATION CODE

35183.5 Sun protection

51210 Courses of study, grades 1-6

51220 Courses of study, grades 7-12

51890-51891 Comprehensive health education programs

### *Management Resources:*

#### CSBA GOVERNANCE AND POLICY SERVICES BRIEFS

*Sun Safety in Schools, July 2006*

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

*Health Framework for California Public Schools: Kindergarten Through Grade Twelve, 2003*

CALIFORNIA DEPARTMENT OF PUBLIC HEALTH PUBLICATIONS

*School Systems: The Importance of Promoting and Providing Sun Protection, 2006*

*California Early Childhood Sun Protection Curriculum, rev. April 1999*

CALIFORNIA STATE PTA RESOLUTIONS

*Sun Safety: Skin Cancer Prevention Measures at School, May 1, 2005*

CENTERS FOR DISEASE CONTROL PUBLICATIONS

*Guidelines for School Programs to Prevent Skin Cancer, April 26, 2002*

NATIONAL ASSOCIATION OF STATE BOARDS OF EDUCATION

*Fit, Healthy and Ready to Learn: Part II: Policies to Promote Sun Safety and Prevent Skin Cancer, 2002*

WORLD HEALTH ORGANIZATION PUBLICATIONS

*Sun Protection and Schools: How to Make a Difference, 2003*

*Sun Protection: A Primary Teaching Resource, 2003*

WEB SITES

*American Association for Health Education: <http://www.aahperd.org/aahe>*

*American Cancer Society: <http://www.cancer.org>*

*American School Health Association: <http://www.ashaweb.org>*

*California Department of Education, Health Services: <http://www.cde.ca.gov/ls/he>*

*California Department of Public Health, Skin Cancer Prevention Program:*

*<http://www.cdph.ca.gov/programs/SkinCancer>*

*California State PTA: <http://www.capta.org>*

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

*National Association of State Boards of Education: <http://www.nasbe.org>*

*National Council on Skin Cancer Prevention: <http://www.skincancerprevention.org>*

*National Safety Council, Environmental Health Center: <http://www.nsc.org/ehc/sunSAFE.htm>*

*Sun Safety for Kids: <http://www.sunSAFEforkids.org>*

*U.S. Consumer Product Safety Commission: <http://www.cpsc.gov>*

*U.S. Environmental Protection Agency, Sunwise Program: <http://www.epa.gov/sunwise>*

*UV Index: <http://www.epa.gov/sunwise/uvindex.html>*

*World Health Organization: <http://www.who.int>*

**Safety**

The Governing Board recognizes the importance of providing a safe school environment that is conducive to learning and promotes student safety and well-being. Appropriate measures shall be implemented to minimize the risk of harm to students, including, but not limited to, protocols for maintaining safe conditions on school grounds, promoting safe use of school facilities and equipment, and guiding student participation in educational programs and school-sponsored activities.

School staff shall be responsible for the proper supervision of students at all times when students are subject to district rules, including, but not limited to, during school hours, school-sponsored activities, before and after-school programs, morning drop-off and afternoon pick-up, and while students are using district transportation.

The Superintendent or designee shall ensure that students receive appropriate instruction on topics related to safety and emergency procedures, as well as injury and disease prevention.

**Crossing Guards/Student Safety Patrol**

To assist students in safely crossing streets adjacent to or near school sites, the Board may employ crossing guards and/or establish a student safety patrol at any district school. The Superintendent or designee shall periodically examine traffic patterns within school attendance areas in order to identify locations where crossing assistance may be needed.

**Student Identification Cards and Safety Information**

Student identification cards of students in grades 7-12 shall have printed on them safety information, including the following: (Education Code 215.5, 217)

1. The National Suicide Prevention Lifeline telephone number and, at the district's discretion, the Crisis Text Line and/or a local suicide prevention hotline telephone number
2. The National Domestic Violence Hotline

*Legal reference:*

*ED Code:*

*Ed. Code 17280-17317 Approval of plans and supervision of construction*

*Ed. Code 17365-17374 Fitness of buildings for occupancy; liability of board members*  
*Ed. Code 32001 Fire alarms and drills*  
*Ed. Code 32020 School gates; entrances for emergency vehicles*  
*Ed. Code 32030-32034 Eye safety*  
*Ed. Code 32040 Duty to equip school with first aid kit*  
*Ed. Code 32225-32226 Communications devices in classrooms*  
*Ed. Code 32240-32245 Lead-Safe Schools Protection Act*  
*Ed. Code 32250-32254 CDE school safety and security resources unit*  
*Ed. Code 32280-32289 School safety plans*  
*Ed. Code 44807 Teachers' duty concerning conduct of students*  
*Ed. Code 44808 Exemption from liability when students are not on school property*  
*Ed. Code 44808.5 Permission for students to leave school grounds; notice (high school)*  
*Ed. Code 45450-45451 Crossing guards*  
*Ed. Code 48900 Hazing*  
*Ed. Code 49300-49307 School safety patrols*  
*Ed. Code 49330-49335 Injurious objects*  
*Ed. Code 49341 Hazardous materials in school science laboratories*  
*Ed. Code 51202 Instruction in personal and public health and safety*  
*Ed. Code 8482-8484.6 After School Education and Safety Program*

**Safety**

Each principal or designee shall establish emergency procedures, rules for student conduct, and rules for the safe and appropriate use of school facilities, equipment, and materials, consistent with law, Board policy, and administrative regulation. The rules shall be communicated to students, distributed to parents/guardians, and readily available at the school at all times.

**Release of Students**

Students shall be released during the school day only to the custody of an adult who is one of the following:

1. The student's custodial parent/guardian
2. An adult authorized on the student's emergency card as someone to whom the student may be released when the custodial parent/guardian cannot be reached, provided the principal or designee verifies the adult's identity
3. An authorized law enforcement officer acting in accordance with law
4. An adult taking the student to emergency medical care at the request of the principal or designee

**Supervision of Students**

Teachers shall be present at their respective rooms and shall open them to admit students not less than 30 minutes before the time that school starts. (5 CCR 5570)

Every teacher shall hold students accountable for their conduct on the way to and from school, on the playgrounds, and during recess. (Education Code 44807)

The principal or designee shall require all individuals supervising students to remain alert for unauthorized persons and dangerous conditions, promptly report any such observations to the principal or designee, and file a written report as appropriate.

In arranging for appropriate supervision on playgrounds, the principal or designee shall:

1. Clearly identify supervision zones on the playground and require all playground supervisors to remain outside at a location from which they can observe their entire zone of supervision

2. Consider the size of the playground area, the number of areas that are not immediately visible, and the age of the students to determine the ratio of playground supervisors to students

At any school where playground supervision is not otherwise provided, the principal or designee shall provide for certificated employees to supervise the conduct and safety, and direct the play, of students who are on school grounds before and after school and during recess and other intermissions. (5 CCR 5552)

The Superintendent or designee shall ensure that teachers, teacher aides, playground supervisors, yard aides, and volunteers who supervise students receive training in safety practices and in supervisory techniques that will help prevent problems and resolve conflicts among students. Such training shall be documented and kept on file.

### **Student Safety Patrols**

A school safety patrol shall be composed of students of the school selected by the principal and shall serve only with written consent of the students and their parents/guardians. Patrol members shall be at least 10 years old and at least in the fifth grade. (Education Code 49302; 5 CCR 571)

School safety patrols shall be used only at those locations where the nature of traffic will permit their safe operation. The locations where school safety patrols are used should be determined jointly with the local law enforcement agency. (5 CCR 572)

Patrol members shall be under the supervision and control of the principal or designee and shall receive training in proper procedures, including, but not limited to, the operations specified in 5 CCR 573-574. Whenever on duty, patrol members shall wear the standard uniform required by 5 CCR 576.

### **Playground Safety**

Any new playground or any replacement of equipment or modification of components inside an existing playground shall conform to standards set forth by the American Society for Testing and Materials and the guidelines set forth by the U.S. Consumer Product Safety Commission. The Superintendent or designee shall have a playground safety inspector certified by the National Playground Safety Institute conduct an initial inspection to aid compliance with applicable safety standards. (Health and Safety Code 115725)

**Activities with Safety Risks**

Due to concerns about the risk to student safety, the principal or designee shall not permit the following activities on campus or during school-sponsored events unless the activity is properly supervised, students wear protective gear as appropriate, and each participant has insurance coverage:

1. Trampolining
2. Scuba diving
3. Skateboarding or use of scooters
4. In-line or roller skating or use of skate shoes
5. Sailing, boating, or water skiing
6. Cross-country or downhill skiing
7. Motorcycling
8. Target shooting
9. Horseback riding
10. Rodeo
11. Archery
12. Mountain bicycling
13. Rock climbing
14. Rocketeering
15. Surfing
16. Other activities determined by the principal to have a high risk to student safety

Students who operate or ride as a passenger on a bicycle, nonmotorized scooter, or skateboard, or wear in-line or roller skates, upon a street, bikeway, or any other public bicycle path or trail shall wear a properly fitted and fastened bicycle helmet.

**Laboratory Safety**

The principal of each school offering laboratory work shall develop procedures for laboratory safety and designate a trained certificated employee to implement and regularly review these procedures.

Students in a laboratory shall be under the supervision of a certificated employee. Students shall be taught laboratory safety, and safety guidelines and procedures shall be posted in science classrooms. Students shall receive continual reminders about general and specific hazards.

Hazardous materials shall be properly used, stored, and disposed of in accordance with law and the district's chemical hygiene plan.

Bloodborne pathogens shall be handled in accordance with the district's exposure control plan.

The district's emergency plan, emergency contact numbers, and first aid supplies shall be readily accessible.

Parents/guardians shall be made aware of the kinds of laboratory activities that will be conducted during the school year.

### **Hearing Protection**

The Superintendent or designee shall monitor students' exposure to excessive noise in classrooms and provide protection as necessary. The Superintendent or designee may also provide hearing conservation education to teach students ways to protect their hearing.

### **Eye Safety Devices**

The Superintendent or designee shall provide schools with eye safety devices for use whenever students, teachers, or visitors are engaged in or observing an activity or using hazardous substances likely to cause injury to the eyes. Eye safety devices may be sold to students for an amount not to exceed their actual cost to the district. (Education Code 32030, 32031, 32033)

### **Protection Against Insect Bites**

To help protect students against insect bites or stings that may spread disease or cause allergic reactions, students shall be allowed to apply insect repellent provided by their parents/guardians, under the supervision of school personnel, and in accordance with the manufacturer's directions, when engaging in outdoor activities.

*Legal reference:*

*ED Code:*

*Ed. Code 17280-17317 Approval of plans and supervision of construction*

*Ed. Code 17365-17374 Fitness of buildings for occupancy; liability of board members*

*Ed. Code 32001 Fire alarms and drills*

*Ed. Code 32020 School gates; entrances for emergency vehicles*

*Ed. Code 32030-32034 Eye safety*

*Ed. Code 32040 Duty to equip school with first aid kit*

*Ed. Code 32225-32226 Communications devices in classrooms*



**SAFETY (cont.)**

AR 5142

*Ed. Code 32240-32245 Lead-Safe Schools Protection Act*  
*Ed. Code 32250-32254 CDE school safety and security resources unit*  
*Ed. Code 32280-32289 School safety plans*  
*Ed. Code 44807 Teachers' duty concerning conduct of students*  
*Ed. Code 44808 Exemption from liability when students are not on school property*  
*Ed. Code 44808.5 Permission for students to leave school grounds; notice (high school)*  
*Ed. Code 45450-45451 Crossing guards*  
*Ed. Code 48900 Hazing*  
*Ed. Code 49300-49307 School safety patrols*  
*Ed. Code 49330-49335 Injurious objects*  
*Ed. Code 49341 Hazardous materials in school science laboratories*  
*Ed. Code 51202 Instruction in personal and public health and safety*  
*Ed. Code 8482-8484.6 After School Education and Safety Program*

**Identification And Reporting Of Missing Children****Notices of Missing Children**

Every school shall post in an appropriate area the monthly poster on missing children provided by the Department of Justice (DOJ). For elementary schools, the poster shall be posted in an area restricted to adults. (Education Code 38139; Penal Code 14210)

Whenever a new student enrolls or transfers into an elementary school in the district, the principal or designee is encouraged to review the missing person bulletins provided by the DOJ to determine if the student resembles a child listed as missing. (Education Code 49068.5)

School staff are also encouraged to monitor "Amber Alerts" issued by law enforcement agencies in serious, time-critical child abduction cases.

If a law enforcement agency notifies the district that a child enrolled in the district has been reported missing, the principal or designee of the school in which the child is enrolled shall place a notice on the front of the child's school record indicating that he/she has been reported missing. If a school receives a record inquiry or request from any person or entity regarding a missing child about whom the school has been notified, the principal or designee shall immediately notify the law enforcement agency that informed the school of the missing child's status. (Education Code 49068.6)

**Reporting Missing Children**

Any district employee who recognizes a child who has been reported missing through a DOJ notice, an Amber Alert, or other means shall immediately notify law enforcement using the hotline telephone number listed.

In the event that a district employee witnesses a child abduction, he/she shall immediately contact law enforcement and provide the agency with information on the location of the abduction and a description of the victim, the suspect, and any vehicle involved. He/she shall also notify the Superintendent or designee who shall implement steps, as needed, to ensure the safety of other students.

**Fingerprinting Program**

## Identification And Reporting Of Missing Children (cont.)

AR 5142.1

The district may offer a voluntary fingerprinting program for all entering kindergarten students and for all students newly enrolled in the district. The district may contract with any public or private agency, including any appropriate civic or community organization, and/or may seek to obtain private funding and volunteer assistance to perform the fingerprinting. (Education Code 32390; 5 CCR 640)

Students shall not be fingerprinted without parent/guardian consent. At the time of students' enrollment in the district, the Superintendent or designee shall notify the parents/guardians of the availability of the voluntary fingerprinting program and ask them to declare, in writing, whether or not they want their child to participate. At the same time, the Superintendent or designee shall notify parents/guardians in writing that they may reverse their declaration on fingerprinting in writing at any time. (Education Code 32390)

Parents/guardians of students who consent to the fingerprinting shall be charged a fee calculated to reimburse the district only for actual costs associated with the program. (Education Code 32390)

Fingerprint services shall be provided in accordance with the standards specified in 5 CCR 641.

Any report or document containing a student's fingerprints shall be given to the parents/guardians. It may be given with the child's report card or any other document routinely mailed to parents/guardians, or may be given in person at any parent-teacher conference. No report or document containing a student's fingerprints shall be kept by the district or given to any other private or public entity. (Education Code 32390)

### *Legal Reference:*

#### *Ed Code:*

*Ed. Code 32390 Voluntary program for fingerprinting students*

*Ed. Code 38139 Posting of information about missing children*

*Ed. Code 48980 Parental notification of district programs, rights and responsibilities*

*Ed. Code 49068.5-49068.6 Missing children; transfers*

*Ed. Code 49370 Legislative intent re: reporting of missing children*

**Safe Routes to School Programs**

District strategies to improve student safety along routes to school and to promote walking, bicycling, and other forms of active transport to school by students may include:

1. Education activities that promote safety and awareness, such as:
  - a. Instructing students about pedestrian, bicycle, and personal safety
  - b. Instructing students about the health and environmental benefits of walking, bicycling, and other forms of active transport to school
  - c. Offering driver safety education to high school students, parents/guardians, and the community
2. Encouragement strategies designed to generate interest in active transport to school, such as:
  - a. Organizing or facilitating "walking school buses" and/or "bicycle trains" whereby students walk or bike to school in groups escorted by parents/guardians or other volunteers as needed
  - b. Organizing special events and activities, such as Walk or Bike to School Day, International Walk to School Month, or year-round competitions
  - c. Publicizing the district's efforts in order to build support of parents/guardians and the community, including providing information about the district's safe routes to school program in parent/guardian communications and in any notifications about transportation options
3. Enforcement strategies to deter unsafe behaviors of drivers, pedestrians, and bicyclists, such as:
  - a. Initiating or expanding crossing guard, student safety patrol, and/or parent/guardian safety patrol programs
  - b. Partnering with local law enforcement to help ensure that traffic laws are obeyed in the vicinity of schools and to implement appropriate measures such as placement of speed feedback monitors, ticketing, and/or driver safety campaigns
  - c. Monitoring to ensure that students who bicycle to school or who use skateboards, skates, or nonmotorized scooters wear helmets in accordance with Vehicle Code 21212
4. Engineering strategies that address the design, implementation, operation, and maintenance of traffic control devices or physical measures, such as:
  - a. Working with local government agencies, parents/guardians, school staff, and others as appropriate to gather data about environmental conditions and hazards along routes to school

- b. Working with local government agencies to make operational and physical improvements that reduce or eliminate hazards, such as reducing motor vehicle traffic speeds in the area and establishing safer and fully accessible crosswalks, walkways, trails, and bikeways
  - c. Assessing the adequacy, accessibility, and safety of bicycle parking at schools and making modifications as needed, such as increasing the number of or relocating bicycle racks and/or equipment storage areas
  - d. Considering safe routes to school when making decisions about siting and designing of new schools
5. Evaluation to assess progress toward program goals, including:
- a. Gathering and interpreting data based on indicators established by the Superintendent or designee and the Governing Board
  - b. Presenting data to the Board, program partners, and the public
  - c. Recommending program modifications as needed

*Legal Reference:*

*Ed Code:*

*Ed. Code 32283 Comprehensive safety plan*

*Ed. Code 45450-45451 Crossing guards*

*Gov. Code 65352.2 General planning; communication between cities, counties and school districts*

*S&H Code 2333.5 Safe routes to schools construction program*

*Veh. Code 21200-21212 Operation of bicycles*

*Veh. Code 21212 Helmet required for bicycle, nonmotorized scooter, skateboard, skates*

*Veh. Code 21949-21971 Pedestrian rights and duties*