

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Regular Meeting

Wednesday, January 18, 2023 - 5:30 p.m.
Sutter County Superintendent of Schools Office
970 Klamath Lane – Board Room
Yuba City, CA 95993

- *Public Hearing – New Pacific School Yuba City Petition*
- *Public Hearing to Sunshine Bargaining Proposal for 2023-2024 Negotiations of Sutter County Superintendent of Schools with the Teacher Association of Sutter County*

A full Board packet is available for review at the Sutter County Superintendent of Schools' website at www.sutter.k12.ca.us.

5:30 p.m.

1.0 Call to Order

2.0 Pledge of Allegiance

3.0 Roll Call of Members:

June McJunkin, President, Trustee Area 2
Victoria Lachance, Vice President, Trustee Area 5
Harjit Singh, Member, Trustee Area 4
Kash Gill, Member, Trustee Area 3
Gurv Pamma, Member, Trustee Area 1

4.0 Items of Public Interest to Come to the Attention of the Board

Members of the public wishing to address the Board on specific agenda items, or any item of interest that is within the subject matter jurisdiction of the Board, will be given an opportunity to do so. At the discretion of the Board president, time limits may be imposed upon such presentations. No action may be taken on items not appearing on the posted agenda.

5.0 CONSENT AGENDA
[Action Item]

5.1 Approval of Minutes of December 14, 2022

5.2 Acceptance of donation of \$500.00, from Golden State Water Company, to be used for students at the Feather River Academy during the December holiday season

- 5.3 Acceptance of donation of \$2,500.00, from the Winn Foundation, to be used for staff development/retreat for staff at Feather River Academy and Pathways Charter Academy

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

- 6.0 Facilities, Maintenance, Operations and Fleet (FMOF) Department Presentation – James Peters

- 7.0 Accept Sutter County Superintendent of Schools Audit Report – Jen Aras **[Action Item]**

The 2021-2022 Audit Report prepared by Crowe LLP will be presented.

- 8.0 Public Hearing – New Pacific School Yuba City Appeal of the Yuba City Unified School District’s Denial of the Charter Petition Joe Hendrix

Pursuant to California Education Code Section 47605, a public hearing will be held by the Sutter County Board of Education to receive public testimony and input from the community regarding New Pacific School-Yuba City’s charter petition. The petition was received on appeal of the Yuba City Unified School District’s denial of the charter petition on August 23, 2022.

Pursuant to Education Code Section 47605(b) and Title 5 CCR Section 11967(d), the governing board must make a determination whether to grant or deny the charter petition within 90 days of its receipt of the petition, provided, however, that the date may be extended by an additional 30 days if both parties agree to the extension. The Sutter County Superintendent of Schools received the New Pacific School-Yuba City petition on September 21, 2022.

- 9.0 Adopt or Deny the New Pacific School Yuba City Petition Joe Hendrix **[Action Item]**

The Sutter County Board of Education has two options for action with regard to the New Pacific School Yuba City Charter:

1. Approve the Petition – Resolution No. 22-23-IV – Resolution to Approve the Petition to Establish the New Pacific School – Yuba City Charter School

2. Deny the Petition – Resolution No. 22-23-V – Resolution to Deny the Petition to Establish the New Pacific School – Yuba City Charter School and Written Findings in Support Thereof

10.0 School Accountability Report Cards

Brian Gault

School Accountability Report Cards are prepared, per state requirements, for Sutter County Special Education, Feather River Academy and Pathways Charter Academy.

11.0 Business Services Report

11.1 Monthly Financial Report – December 2022

Nic Hoogeveen

11.2 Investment Report – September 2022 – Ron Sherrod

11.3 Facilities Update – Ron Sherrod

12.0 SCSOS Graduation Requirements

Lorilee Niesen

SCSOS graduation requirements will be reviewed.

13.0 Public Hearing to Sunshine Bargaining Proposal for 2023-2024
Negotiations of Sutter County Superintendent of Schools with the
Teacher Association of Sutter County
Ron Sherrod

Pursuant to Government Code Section 3547, the initial negotiations proposals of the employer shall be “sunshined” for public comment.

Sutter County Superintendent of Schools and the Teacher Association of Sutter County is presenting a proposal for the 2023/2024 school year for sunshining.

14.0 New and Revised Board Bylaws – First Reading

Maggie Nicoletti

The following new and revised Board Bylaws are submitted for a first reading:

- BB 9010 – Public Statements
- BB 9121 – President/Vice President
- BB 9124 – Attorney
- BB 9322 – Agenda/Meeting Materials

15.0 New and Revised Board Policies – First Reading

Ron Sherrod

The following new and revised Board Policies are submitted for a first reading:

- 3514.1 AR – Hazardous Substances
- 3514.1 BP – Hazardous Substances
- 3514.2 AR – Integrated Pest Management
- 3515 SP/BP – Campus Security
- 3470 BP – Debt Issuance and Management
- 3512 BP/AR – Equipment
- 3513.4 SP/BP – Drug and Alcohol Free Schools

16.0 Select and Convene Superintendent's Salary Committee
Ron Sherrod **[Action Item]**

Education Code Section 1209 states that a county superintendent of schools shall not increase his or her salary, financial remuneration, benefits, or pension in any manner or for any reason without bringing the matter to the attention of the county board of education for its discussion at a regularly scheduled public meeting of the board and without the approval of the county board of education.

We would like to convene the committee to review the Superintendent's current salary schedule for comparability and possible adjustments to the structure of the schedule.

17.0 Second Reading of BP/SP 2100 Policy and Regulation Drafting Authority and Precedence
Superintendent Tom Reusser **[Action Item]**

BP/SP 2100 – Policy and Regulation Drafting Authority and Precedence is being presented to the Board for a second reading and approval.

18.0 Items from the Superintendent/Board

19.0 Adjournment

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board Meeting room, to access written documents being discussed at the Board Meeting, or to otherwise participate at Board Meetings, please contact the Superintendent's Office at 530-822-2900 for assistance. Notification at least 48 hours prior to the meeting will enable the Superintendent's Office to make reasonable arrangements to ensure accessibility to the Board Meeting and to provide any required accommodations, auxiliary aids or services.

All Open Session Agenda related documents, including materials distributed less than 72 hours prior to the scheduled meeting, are available to the public for viewing at the Sutter County Superintendent of Schools Office located at 970 Klamath Lane, Yuba City, CA 95993.

BOARD AGENDA ITEM: Consent Agenda

BOARD MEETING DATE: January 18, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Maggie Nicoletti

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Tom Reusser

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

The following items will appear under the Consent Agenda for Board approval:

1. Minutes of the December 14, 2022 Board Meeting

2. Donations:

Donor	Value	Purpose
Golden State Water Company	\$500	FRA-for students during the Holiday's
Winn Foundation	\$2500	For FRA/PCA students

	<u>22-23 Year</u>	<u>Current Period</u>	<u>To Date</u>
Total Donations-Cash	\$4,171.32	\$3,000.00	\$7,171.32
Total Donations-Value	\$4,500.00	\$0.00	\$4,500.00
Total Donations	\$8,671.32	\$3,000.00	\$11,671.32

Unapproved
SUTTER COUNTY BOARD OF EDUCATION MINUTES
Regular Meeting
December 14, 2022

1.0 Call to Order

A regular meeting of the Sutter County Board of Education was called to order by President McJunkin, 5:30 p.m., December 14, 2022, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California.

2.0 Pledge of Allegiance

The Pledge of Allegiance was led by Jim Richmond.

3.0 Roll call of Members

June McJunkin, President – Present
Victoria Lachance, Vice-President – Present
Jim Richmond, Member – Present
Harjit Singh, Member – Present
Trustee Area 1 – Vacant

After Administering the Oath of Office, current Board Members:

June McJunkin, President, Trustee Area 2 - present
Victoria Lachance, Vice-President, Trustee Area 5 - present
Harjit Singh, Trustee Area 4 - present
Kash Gill, Trustee Area 3 - present
Gurv Pamma, Trustee Area 1 - present

Tom Reusser, Ex-officio Secretary – Present

Staff Members Present: Ron Sherrod, Joe Hendrix, Nic Hoogeveen, Brian Gault and Maggie Nicoletti

4.0 Items of Public Interest to come to the attention of the Board

None

5.0 Approve the following Minutes of the Sutter County Board of Education

5.1 The minutes of the November 9, 2022, regular meeting of the Sutter County Board of Education are presented for approval.

A motion was made to approve the minutes of the November 9, 2022, regular meeting of the Sutter County Board of Education.

Motion: Richmond

Seconded: Singh

Action: Motion Carried

Ayes: 3 (Richmond, Singh and McJunkin)

Noes: 0

Absent: 0

Abstain: 1 (Lachance)

5.2 The minutes of the November 15, 2022, study session of the Sutter County Board of Education are presented for approval.

A motion was made to approve the minutes of the November 15, 2022, study session of the Sutter County Board of Education.

<i>Motion:</i>	Singh	<i>Seconded:</i>	Richmond
<i>Action:</i>	Motion Carried		
<i>Ayes:</i>	4 (Richmond, Singh, Lachance and McJunkin)		
<i>Noes:</i>	0		
<i>Absent:</i>	0	<i>Abstain:</i>	

6.0 Items from the Superintendent/Board

Superintendent Reusser stated this is Jim's last Board Meeting. He told Jim how much he appreciated his service to our Board, organization and students of this community and he appreciates Jim's visibility in the community. He read a proclamation from Congressman John Garamendi commending Jim for his service to the educational community. Jim stated that he thought SCSOS was at its pinnacle right now from leadership down and especially with the leadership of Superintendent Tom Reusser. Jim conveyed his desire that we keep our outdoor education and outdoor programs operating.

Harjit thanked Jim for his service to the Board and thanked him for making him feel welcome and having an open and inclusive space.

7.0 Administer Oaths of Office

Superintendent Reusser administered the Oaths of Office to Harjit Singh, Kash Gill and Gurv Pamma. After administering the Oaths, following is a categorization of trustees and trustee areas:

Gurv Pamma – Trustee Area 1
June McJunkin – Trustee Area 2
Kash Gill – Trustee Area 3
Harjit Singh – Trustee Area 4
Victoria Lachance – Trustee Area 5

8.0 Reorganization of the Sutter County Board of Education

8.1 Election of Board President

Board President McJunkin opened nominations for the office of President. Victoria Lachance nominated June McJunkin for President of the Sutter County Board of Education. There being no further nominations, President McJunkin closed the nominations.

A motion was made to elect June McJunkin to serve as President of the Sutter County Board of Education December 2022 through November 2023.

Motion: Lachance *Seconded:* Singh
Action: Motion Carried
Ayes: 5 (Lachance, Singh, Gill, Pamma and McJunkin)
Noes: 0
Absent: 0 *Abstain:* 0

8.2 Election of Board Vice President

President McJunkin opened nominations for the office of Vice President. Harjit Singh nominated Victoria Lachance for Vice President. There being no further nominations, President McJunkin closed the nominations.

A motion was made to elect Victoria Lachance to serve as Vice President of the Sutter County Board of Education December 2022 through November 2023.

Motion: Singh *Seconded:* Gill
Action: Motion Carried
Ayes: 5 (Singh, Lachance, Gill, Pamma and McJunkin)
Noes: 0
Absent: 0 *Abstain:* 0

8.3 Set Location, Time, Meeting Dates and Adopt 2023 Calendar

A motion was made to set location, time and meeting dates and adopt the 2023 Sutter County Board of Education calendar with the exception of changing the January date to January 18, 2023.

Motion: Gill *Seconded:* Lachance
Action: Motion Carried
Ayes: 5 (Gill, McJunkin, Lachance, Singh, and Pamma)
Noes: 0
Absent: 0 *Abstain:* 0

9.0 Curriculum, Instruction and Accountability Department Presentation
Due to illness of the presenter, this item was struck from the agenda.

10.0 Public Hearing – New Pacific School Yuba City Appeal of the Yuba City Unified School District’s Denial of the Charter Petition

The November 2022 election resulted in two new Board Members being elected to the Sutter County Board of Education. To give them a reasonable amount of time to complete their own analysis of the Petition, both parties agreed upon an extension to the January 18, 2023, Board Meeting.

A motion was made to hold the Public Hearing – New Pacific School Yuba City Appeal of the Yuba City Unified School District’s Denial of the Charter Petition on January 18, 2023.

Motion: Gill *Seconded:* Singh
Action: Motion Carried
Ayes: 5 (Gill, Singh, McJunkin, Lachance and Pamma)
Noes: 0
Absent: 0 *Abstain:* 0

11.0 Adopt or Deny the New Pacific School Yuba City Petition

The November 2022 election resulted in two new Board Members being elected to the Sutter County Board of Education. To give them a reasonable amount of time to complete their own analysis of the Petition, both parties agreed upon an extension to the January 18, 2023 Board Meeting.

12.0 Approve Sutter County Superintendent of Schools' First Interim Report 2022-2023

Nic presented the Schools' First Interim Report for 2022-2023 to the Board. Nic reviewed the First Interim Report with the Board and he referenced certain sections of the report. Nic asked the Board if there were any questions regarding the First Interim Report. Pertinent questions were asked regarding the Sutter County Superintendent of Schools' First Interim Report and discussion followed the presentation.

A motion was made to approve Sutter County Superintendent of Schools' First Interim Report 2022-2023.

Motion: Lachance *Seconded:* Gill
Action: Motion Carried
Ayes: 5 (McJunkin, Singh, Gill, Lachance and Pamma)
Noes: 0
Absent: 0 *Abstain:* 0

13.0 Business Services Report

13.1 Facilities Update

Ron stated we have done the RFQ for the new building, we have issued the RFP; the next step will be that RFPs are due to us by January 15th. After they are received, the vendor selected will be presented to the Board.

June asked about the new HVAC system; Ron stated we have not received bids yet. We are also still looking at possibly installing solar at Shady Creek due to the cost of electricity.

14.0 First Reading of BP/SP 2100 Policy and Regulation Drafting Authority and Precedence

We have existing policies that may be Board Policy but the policies have nothing to do with the Board. This policy will allow the Superintendent to change the policies without requiring the Board to have a 1st and 2nd reading.

Items from the Superintendent/Board – Continued from Item 6

Superintendent Reusser stated we received approval of the \$515,000.00 grant that Eric Pomeroy worked on and we also received two more grants and will not know the amounts until Friday, December 16, 2022.

The holiday staff meeting/luncheon was held on December 13th and was well attended.

June congratulated Harjit on his position as Chairman of the CSBA AEC Conference being held in December 2023 in San Francisco. June further stated that she was glad that Kash was able to attend the CSBA AEC 2022 conference.

Harjit said he thinks the workshops presented at the CSBA AEC Conference by the county offices were very beneficial and he encouraged SCSOS to participate in December 2023. Tom stated that he has some ideas for presentations.

The existing Board Members welcomed the new Board Members.

15.0 Adjournment

A motion was made to adjourn the meeting 6:21 p.m.

<i>Motion:</i>	Singh	<i>Seconded:</i>	Lachance
<i>Action:</i>	Motion Carried		
<i>Ayes:</i>	5 (Singh, Lachance, Gill, Pamma and McJunkin)		
<i>Noes:</i>	0		
<i>Absent:</i>	0	<i>Abstain:</i>	0

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE
GIFT AND DONATION FORM**

Donor Identification	<input checked="" type="radio"/> Individual	<input checked="" type="radio"/> Business
Donor Name: <u>Golden State Water Company</u> Phone: <u>(916) 853-3600</u>		
Address: <u>3005 Gold Canal Dr.</u> City/State: <u>Rancho Cordova</u> Zip: <u>95670</u>		
Business only: Position: <u>General Manager</u>		
Phone: _____ Type of Business: <u>Water Company</u>		

Gift or Donation:	<input type="radio"/> Cash	<input checked="" type="radio"/> Check	Dollar Amount: \$ <u>500.00</u>
<input type="radio"/> Other (List item below)			
Date of Donation: <u>Nov 17, 2022</u>			

Intent of Gift or Donation: For Students during the holidays

Working Condition: _____

Estimated Dollar Value \$ _____

Donated To (Site/Program): FRA

Site/Program Administrator: CHRIS REYNA [Signature]
Typed Name Signature

Asst. Superintendent/Director for Dept.: Brian Gault [Signature]
Typed Name Signature

Delivery Date: _____ Delivered By: _____

Received By: _____

For Business Office Use Only

Assistant Superintendent Business Services [Signature]
Signature

Revenue Code: _____

Review Comments: _____

Board Agenda Date: _____

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE
GIFT AND DONATION FORM**

Donor Identification	<input type="checkbox"/> Individual	<input checked="" type="checkbox"/> Business
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Donor Name: Winn foundation Phone: 916-930-0925
Address: 555 University Ave Ste 180 City/State: Sacramento Zip: 95825
Business only: Position: _____
Phone: _____ Type of Business: _____

Gift or Donation:	<input checked="" type="checkbox"/> Cash <input type="checkbox"/> Check Dollar Amount: \$ <u>2,500</u>	
	<input type="checkbox"/> Other (List item below)	
Date of Donation: <u>Dec 18, 2022</u>		

Intent of Gift or Donation: STAFF DEVELOPMENT/RETREAT
Working Condition: _____
Estimated Dollar Value \$ _____
Donated To (Site/Program): FRA/PCA
Site/Program Administrator: CHRIS REYNA [Signature]
Typed Name Signature
Asst. Superintendent/Director for Dept.: Brian Gault [Signature]
Typed Name Signature

Delivery Date: _____ Delivered By: _____
Received By: _____

For Business Office Use Only

Assistant Superintendent Business Services [Signature]
Signature

Revenue Code: _____

Review Comments: _____

Board Agenda Date: _____

BOARD AGENDA ITEM: Facilities, Maintenance, Operations and Fleet Department Presentation

BOARD MEETING DATE: January 18, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

James Peters

 X Reports/Presentation

SUBMITTED BY:

 Information

James Peters

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

James Peters

BACKGROUND AND SUMMARY INFORMATION:

FMOF Department Presentation



Facilities, Maintenance, Operations & Fleet

Presented by James Peters, Director

The Facilities, Maintenance, Operations & Fleet Department (FMOF) serves the ever-changing and diverse needs of the Sutter County Superintendent of Schools (SCSOS) by providing safe, healthy, secure, accessible, pleasant, and comfortable buildings, grounds, and vehicles.

Studies have shown that poor quality environments, such as lighting, air quality, heating and cooling, aesthetics, etc., have a significant impact on student and staff outcomes; FMOF efforts are an integral part of the quality and effectiveness of the SCSOS operations, and we are deeply committed to our mission.

- FMOF as a department is an administrative function and reports directly to the Assistant Superintendent of Business Services, Ron Sherrod.
- As part of the core "trifecta" departments that provide services and care to every department of the SCSOS, FMOF maintains a close relationship with Human Resources and Information Technology.
- FMOF oversees and complies with a broad array of codes, regulations, and laws that mandate the operations of Public Agencies, including maintaining relationships with corresponding agencies. A few examples are:
 - Public Contract Code, including procurement
 - Building Code, including fire and accessibility
 - Health and Safety Code
 - Penal and Civil Code
 - Integrated Pest Management Regulations
 - Vehicle licensing and omissions.

FMOF comprises four separate and distinct functions that are closely associated in nature but can be very different in a day-to-day aspect. A summary of each function follows:

Facilities

The acquisition, development, construction, rehabilitation, modernization, and sale of sites and buildings through long-term planning, implementation, and coordination of plan strategies.

- The SCSOS facilities consist of 132,206 square feet on approximately 147 acres, with 74,321 sq. ft. at the Klamath Lane campus, 33,885 at Shady Creek in Nevada County, and 24,000 sq. ft. of classrooms located on District sites. (Refer to the Facility Master plan for more information).
- Consults and, at times, provides project management for Districts and Charters in Sutter County, as requested.
- Coordinates with the Board of Education, the Superintendent, and Cabinet to align needs, goals, and mission.
- Funded from the general fund through short and long-term savings strategies.

Maintenance

The preventive, routine, and deferred maintenance, repair, rehabilitation, modernization, and replacement of site, building, and vehicle components.

- Maintenance regularly cares for the 108,206 sq. ft. of SCSOS primary facilities and the owner's responsibilities at the 24,000 sq. ft. of classrooms at District sites.
- We do not have specialized positions; we all shoulder the work collectively. Our maintenance team works closely, collaborating to maximize individual skill sets, experience, and paradigms.
 - Work is reprioritized daily.
 - Efficiency, effectiveness, and economy of scale are our primary focus.
 - 89% of all contractor and/or construction-related scope are performed in-house
 - 100% of professional development and safety training are performed in-house.
 - Please see the attached Key Point Indicator Report from SchoolDude/Brightly Software at the end of this presentation for more information.
- Maintenance commonly assists Districts, Special Education, and the SELPA as requested and billed back.
- Coordinates with the Superintendent, Cabinet, site administrators, and department leads to provide for needs.
- Funded through departmental contributions to a pool, general fund contribution, and Routine Restricted Maintenance account.

Operations

The performance of tasks required to provide for the day-to-day operational needs of the organization, including but not limited:

- Custodial services,
- Utility connections, monitoring, and payment,
- HVAC and lighting controls,
- Parcel deliveries,
- Room reservations,
- Event preparations, etc.
- Operations regularly serve the organization's and the public's needs, coordinating access, room availability, and events.
- Coordinates with site administrators and accountants.
- Funded through departmental contributions to a pool based on a square foot rate.

Fleet

The acquisition, maintenance, care, and surplus of vehicles.

- There are currently fifty (50) vehicles in the fleet, which is diverse, from passenger coupes to two-ton trucks and wheelchair lift vans, a tractor, golf carts, a man lift, etc.
- Vehicles are used and stored at various locations through Sutter and Nevada Counties. Fleet coordinates as necessary to provide for the client and vehicle needs.
- Coordinates with primary drivers and department leads.
- Funded through departmental contributions to a pool.

The Who!

Celebrating achievements of our goals and milestones, keeping a positive outlook and a caring, service-minded composure is not always easy. It takes a group of unique, driven individuals to pull it off, and the SCSOS is blessed to have some of the best around! Always in high demand, responding to needs in real-time today while maintaining goals and plans that stretch out as far as fifteen years, our work is never done.

FMOF comprises ten (10) full-time and six (06) part-time employees. Here is our Team:

FMOF (Comprehensive/all sites)

- James Peters, Director, full-time
- Mona Evans, Administrative Secretary, full-time (aka, Center of the Universe)
- Demetrio Mendez, Maintenance Worker, full-time
- Seth Embleton, Maintenance Worker, full-time
- Andy Mendez, Maintenance Worker, full-time
- Daniel Garvin, Maintenance Worker, part-time
- Anthony Hearn, Custodian (day), full-time

Klamath

- Jesus Adame-Sanchez, Custodian, part-time
- Patricia Rivera, Custodian, part-time

Feather River Academy/Pathways Charter Academy

- Ron Myers, Custodian, part-time
- Peter Yang Custodian, part-time

The 1 Stop and Adult Education

- Miguel Camargo, Custodian, full-time (day)
- Open Custodian, part-time

Shady Creek

- Michaelle Kellerman, Maintenance, Custodian & Groundskeeper (MCG), full-time
- Shannon Clayton, MCG, full-time
- Open Custodian, part-time

KPI

The following Key Point Indicator (KPI) Report is presented from our Maintenance Work Order Software from SchoolDude/Brightly Software. These KPIs are compiled by comparing our productivity reports with hundreds of other Local Education Agencies (LEA) in California, including Yuba City Unified School District and Marysville Joint Unified School District.

Maintenance Executive Overview Briefing

Sutter County Superintendent of Schools

2022-12

Categories

What will these Key Performance Indicators (KPIs) allow me to do?



maintenance

Increase maintenance staff efficiency and overall productivity, streamline workflows, improve customer engagement and satisfaction, capture and show productivity gains, and track overall health of your maintenance program



preventive

Determine success of your preventive maintenance program, transition to being more proactive, reduce backlogged work, increase life expectancy of equipment, and decrease catastrophic failures

Time Frame

Key Performance Indicators (KPIs): Past 12 Months

Trends: Past 3 Years, plus current year

Total Number of Work Orders

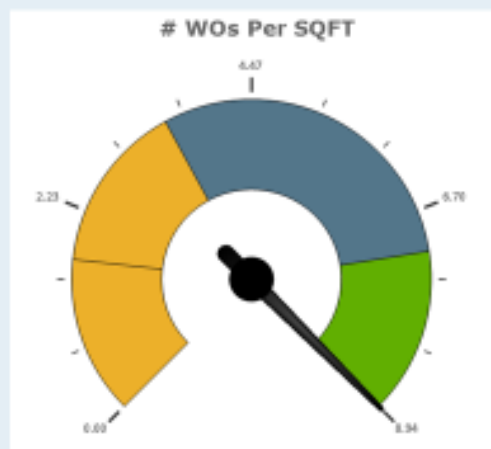
of WOs

2,222

Total Corrective Maintenance (CM)	Total Planned Maintenance (PM)
1,809	413

This reflects how many repairs and jobs were captured in the 12 month rolling window. (includes all statuses)

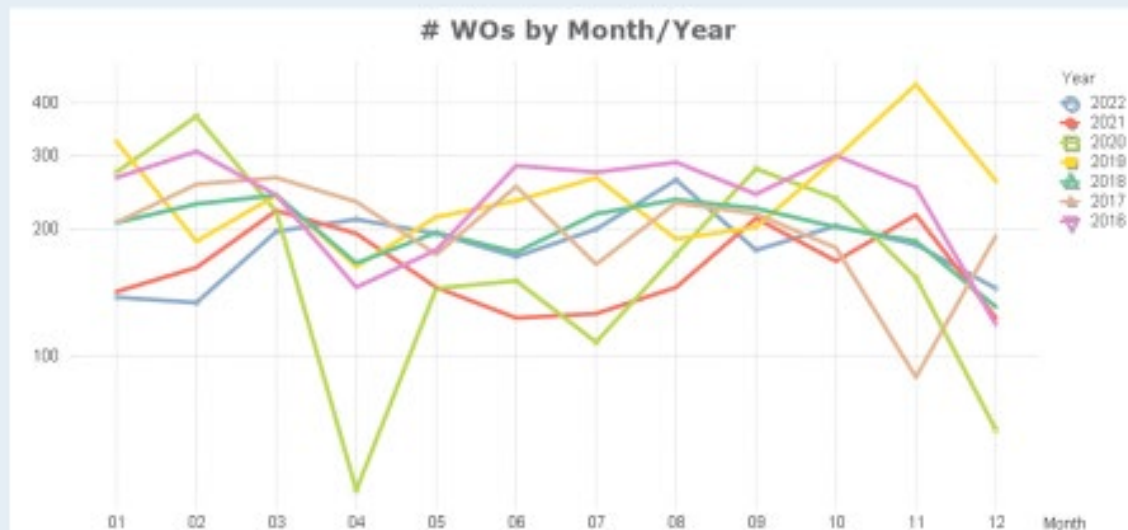
WOs Per 1,000 SQFT



SQFT	# WOs	Your Value	Peer Category	# of Clients	Low 20%	Median	Top 20%
180,988	2,222	12.28	Public K-12	2,891	1.70	3.52	7.15

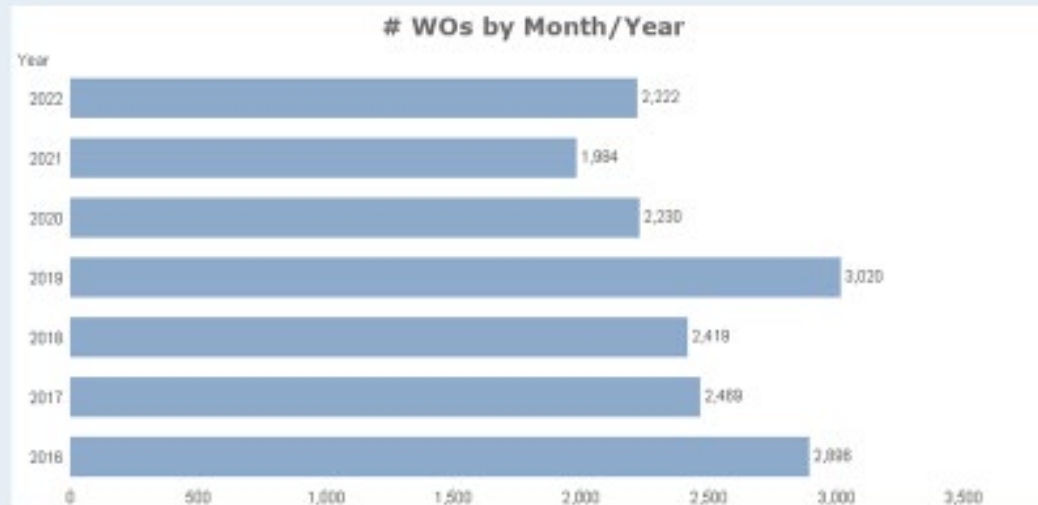
Total count of work orders for a 12 month rolling window (*this month – last 12 months, ignores rejected work*) divided by the total sum of square footage and then multiplied by 1,000.

Total # of WOs by Month/Year



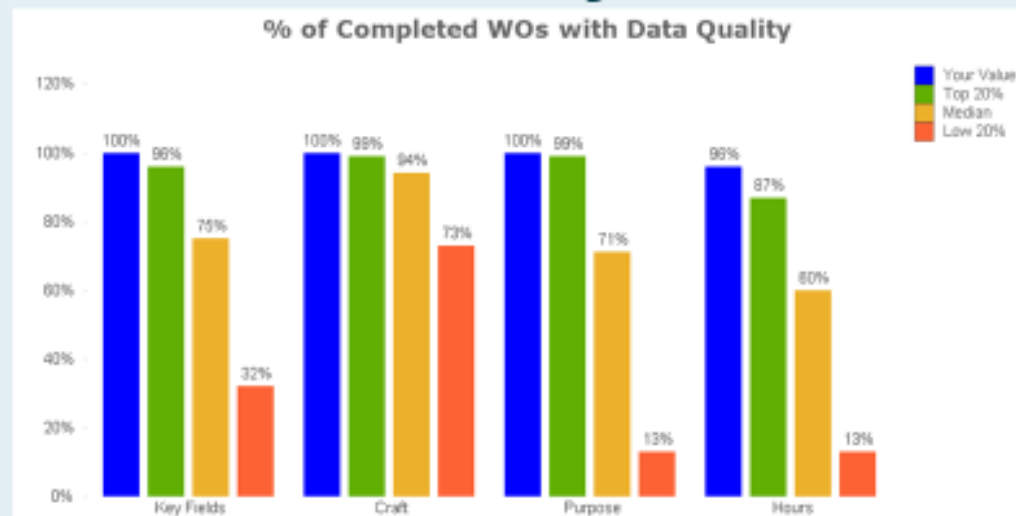
Trend: Past 3 Years, plus current date: based on Created Date

Total # of WOs by Year



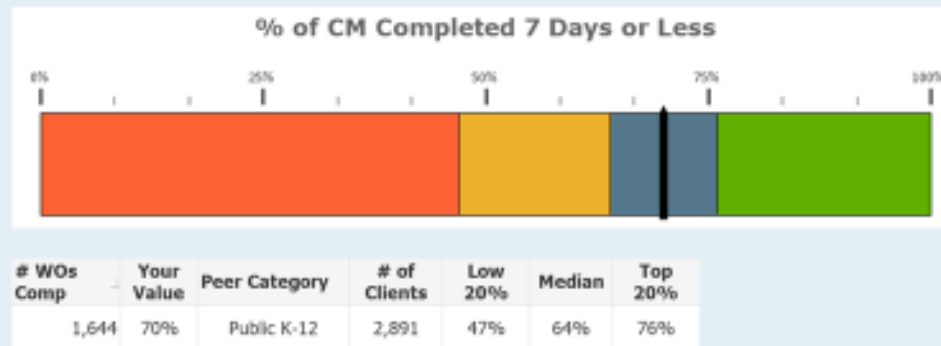
Trend: Past 3 Years, plus current date: based on Created Date

% of Completed Work with Data Quality



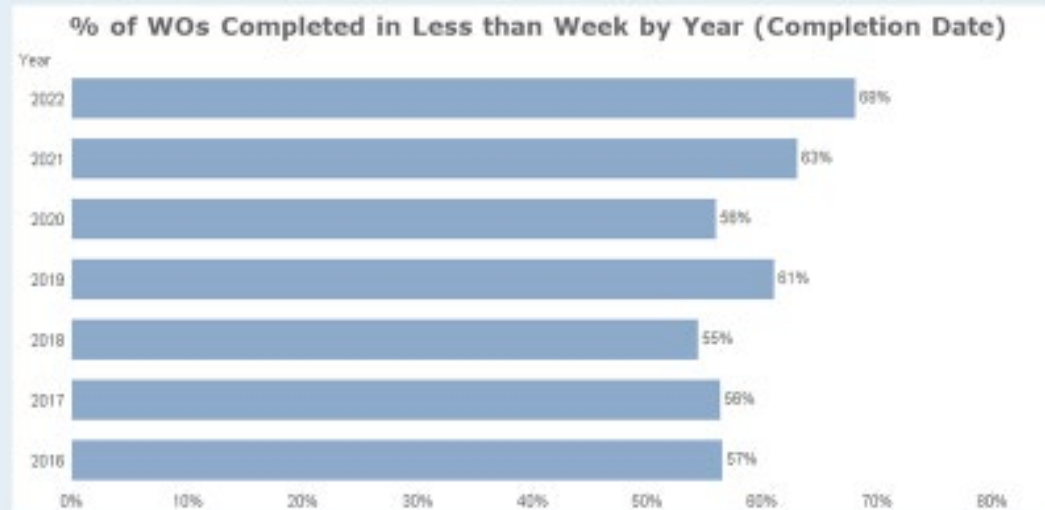
Key Fields: WO has to have 6 of the following 8 conditions: Valid Location, Valid Area/Room#, Valid Craft, Valid Purpose, Valid Assigned To, Description of at least 20 characters, Action Taken of at least 10 characters and Either Labor Hours or WO Costs. (Rolling 12 Months)

% of WOs Completed in Less than a Week



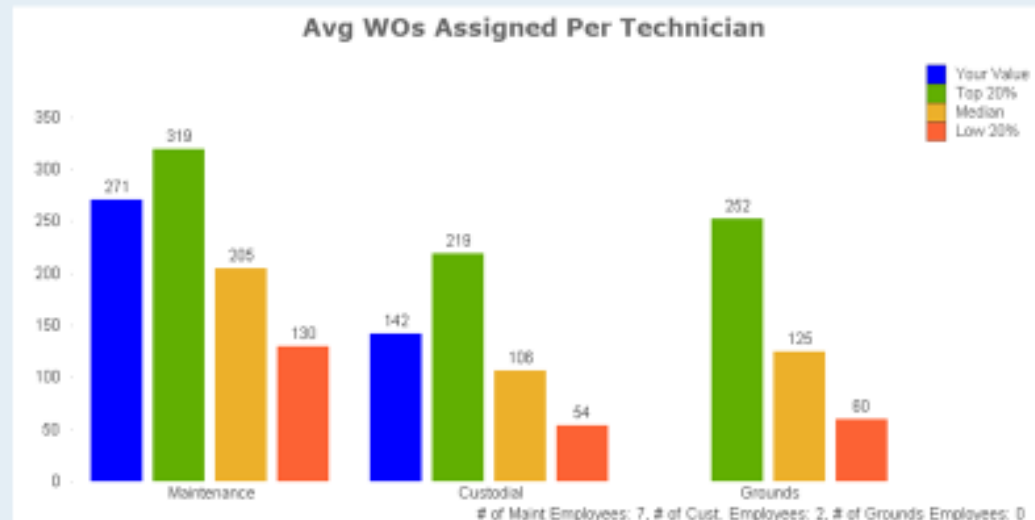
This KPI indicates how much work an institution is able to complete in 7 calendar days. Below the national average suggests potential process improvements for managing and completing work. Above the national average could be a sign you have embraced mobile, your staff completes their own work assignments online and/or have reduced (or eliminated) paper in your processes. This compares Completion Date – Start Date (uses Request Date if Start Date is not used) for WO's with a Priority of Low, Med or High & ignores PM's to see what % of PM WO's are completed in 7 Days or Less. (Rolling 12 Months)

% CM WOs Completed in a Week by Year



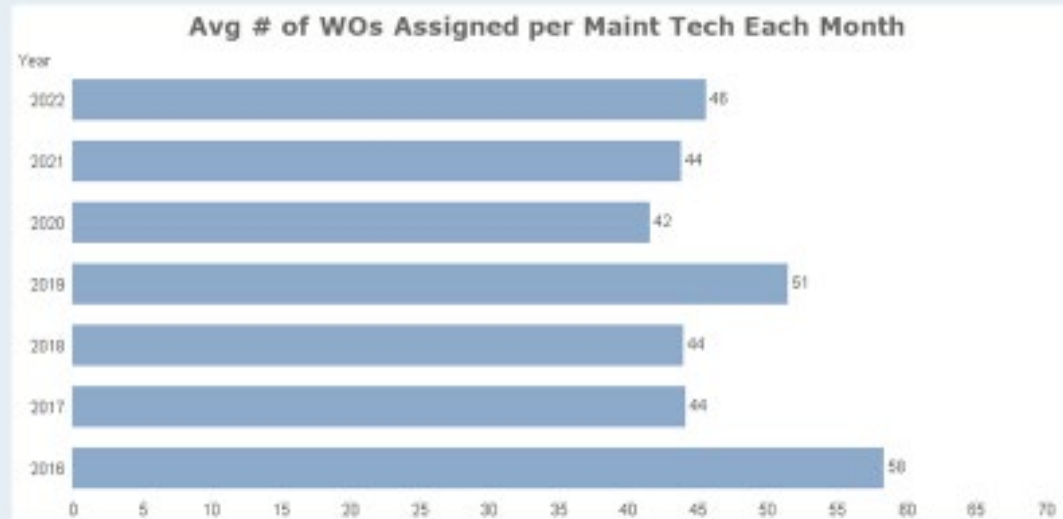
Trend: Past 3 Years, plus current date: based on Completion Date

Average Count of Work Orders Per Employee Per Year



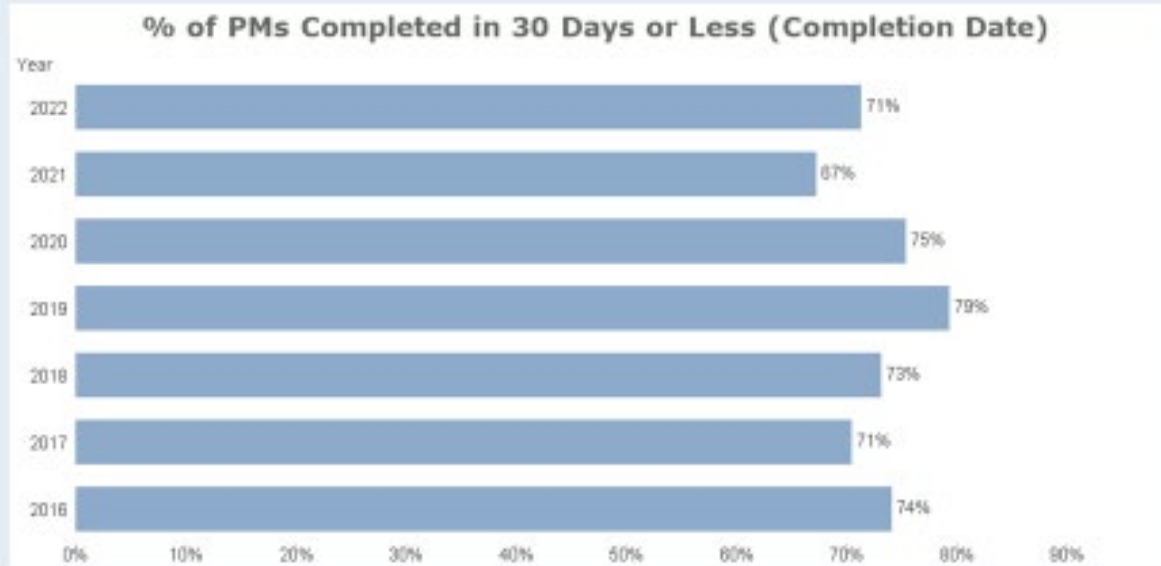
This metric gives you a direct comparison of your staff's productivity compared to peer institutions. Employees are users who have been assigned more than 30 work orders, but less than 2,000 in a rolling 12 month window.

Avg WOs Per Technician by Year



Trend: Past 3 Years, plus current date; based on Created Date

% of PMs Completed 30 Days or Less by Year



Trend: Past 3 Years, plus current date: based on Completion Date

BOARD AGENDA ITEM: 2021-2022 Financial Audit

BOARD MEETING DATE: January 18, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

X Action

Crowe LLP

 Reports/Presentation

SUBMITTED BY:

 Information

Nicolaas Hoogeveen

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Jen Aras

BACKGROUND AND SUMMARY INFORMATION:

Audit of the financial statements of Sutter County Superintendent of Schools as of June 30, 2022 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sutter County Superintendent of Schools and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

FINANCIAL STATEMENTS

June 30, 2022

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

FINANCIAL STATEMENTS

June 30, 2022

CONTENTS

INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
STATEMENT OF NET POSITION	9
STATEMENT OF ACTIVITIES.....	10
FUND FINANCIAL STATEMENTS:	
BALANCE SHEET - GOVERNMENTAL FUNDS	11
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION.....	12
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS.....	13
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS - TO THE STATEMENT OF ACTIVITIES.....	14
STATEMENT OF NET POSITION - PROPRIETARY FUNDS	15
STATEMENT OF CHANGE IN NET POSITION - PROPRIETARY FUNDS	16
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS.....	17
STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS.....	18
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS.....	19
NOTES TO FINANCIAL STATEMENTS.....	20
REQUIRED SUPPLEMENTARY INFORMATION:	
COUNTY SCHOOL SERVICE FUND BUDGETARY COMPARISON SCHEDULE	47
ADULT EDUCATION FUND BUDGETARY COMPARISON SCHEDULE.....	48
SCHEDULE OF CHANGES IN THE COUNTY OFFICE'S TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY	49
SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY	50

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

FINANCIAL STATEMENTS

June 30, 2022

CONTENTS

REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED):

SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS	52
---	----

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION	54
--	----

SUPPLEMENTARY INFORMATION:

COMBINING BALANCE SHEET - ALL NON-MAJOR FUNDS	55
---	----

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - ALL NON-MAJOR FUNDS.	56
--	----

ORGANIZATION	57
--------------------	----

SCHEDULE OF AVERAGE DAILY ATTENDANCE.....	58
---	----

SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS.....	59
--	----

RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS.....	61
---	----

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS - UNAUDITED.....	62
--	----

SCHEDULE OF CHARTER SCHOOLS	63
-----------------------------------	----

NOTES TO SUPPLEMENTARY INFORMATION	64
--	----

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS	65
---	----

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	69
--	----

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY UNIFORM GUIDANCE.....	71
---	----

FINDINGS AND RECOMMENDATIONS:

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS	74
---	----

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS.....	78
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INDEPENDENT AUDITOR'S REPORT

Board of Education
Sutter County Superintendent of Schools
Yuba City, California

Report on the Audit of the Financial Statements***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Sutter County Superintendent of Schools' basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

(Continued)

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 to 8 and the County School Service Fund Budgetary Comparison Schedule, the Adult Education Budgetary Comparison Schedule, the Schedule of Changes in the County Office's Total Other Postemployment Benefits (OPEB) Liability, the Schedule of the County Office's Proportionate Share of the Net Pension Liability, and the Schedule of the County Office's Contributions on pages 47 to 53 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

(Continued)

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sutter County Superintendent of Schools' basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and, except for that portion marked "unaudited", was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2022 on our consideration of Sutter County Superintendent of Schools' 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 Sutter County Superintendent of Schools' 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 Sutter County Superintendent of Schools' internal control over financial reporting and compliance.



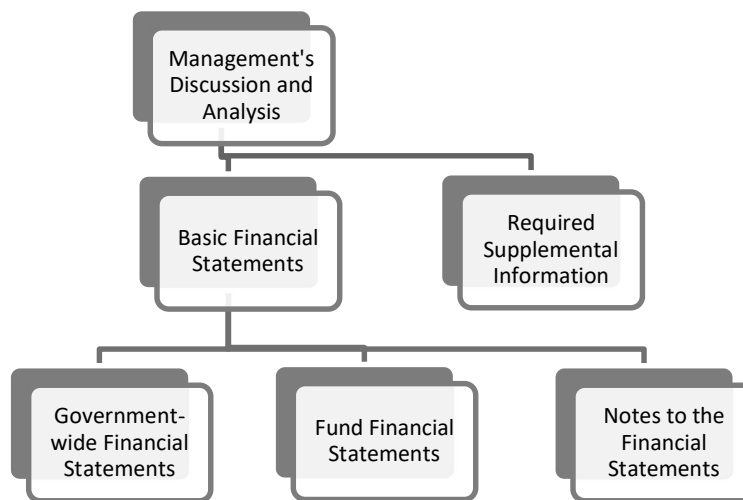
Crowe LLP

Sacramento, California
December 14, 2022

This section of Sutter County Superintendent of Schools (County Office) annual financial report represents our discussion and analysis of the County Office's financial performance during the fiscal year ending on June 30, 2022. We encourage readers to consider the information presented in conjunction with information which is furnished in the financial statements that follow this section.

Overview of the Financial Statements

This report consists of the following three sections: management's discussion and analysis (this section), the basic financial statements, and the required supplementary information. The basic financial statements include two kinds of statements that present different views of the County Office: government-wide financial statements and fund financial statements. The financial statements may also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.



Government-wide Financial Statements

Government-wide financial statements report information about Sutter County Superintendent of Schools as a whole using accounting methods similar to those used by private-sector businesses. This means the statements take into account all revenues and expenses related to the fiscal year, regardless of when the cash involved is received or paid. The government-wide statements do not include programs and activities that are fiduciary in nature because their resources may not be used to support the operations of the Sutter County Superintendent of Schools.

The two government-wide statements report the County Office's net position and how it has changed. Net position, or the difference between the County Office's assets and liabilities, is one way to measure the County Office's financial position. Increases or decreases in the County Office's net position are indicators of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements are reported in two categories:

- Governmental Activities include the basic instructional services, support services, debt service payments, and capital equipment purchases. Local Control Funding Formula funds, state grants, federal grants, and interest earnings finance the majority of these activities.
- Business-type Activities reflect the operations of the Shady Creek Outdoor Education Program facility during non-student times, such as weekends, when the facility is available to outside groups for a fee. The revenues generated from these activities are transferred to the general program in an effort to reduce student cost. Operational costs of the Career Training Center are also included in business-type activities.

Fund Financial Statements

The fund financial statements provide more detailed information regarding three major categories of funds: governmental funds, proprietary funds, and fiduciary funds. Funds are the accounting devices the County Office uses to keep track of specific sources of funding and expenditures/expenses for particular activities or objectives. The Sutter County Superintendent of Schools, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal and contractual requirements.

1. **Governmental funds** are used to account for most of the County Office's basic services. The governmental funds provide a detailed short-term view that help determine whether there are more or fewer financial resources that can be spent in the near future to finance County Office operations. The primary differences between the government-wide and fund statements relate to capital assets, and long-term liabilities, which are reported in the government-wide financial statements, but not in the fund-based statements. Capital assets are items such as land and buildings, and long-term liabilities are items such as bonded debt, net pension liability, amounts owed for compensated absences, and capital lease obligations.
2. **Proprietary funds** are used to show activities that operate more like entities found in the private sector. The County Office operates three proprietary funds: two enterprise funds, one for the Shady Creek Outdoor Education Program facility and one for the Sutter County Career Training Center and a self-insurance fund for post-employment health care benefits for eligible retired employees.
3. **Fiduciary funds** are used to account for resources held for the benefit of external parties. Fiduciary funds are not reported in the government-wide financial statements because the resources of these funds are not available to support the operations of the Sutter County Superintendent of School's programs.

Financial Analysis of the County Office

Net Position

On June 30, 2022, total net position from governmental activities is \$16.9 million, an increase of \$4.6 million compared to the prior year. Although there are several changes that offset each other, this 37.3% increase is primarily due to an increase in fund balance for future facility needs and within restricted programs.

Investment in capital assets, net of related debt, represents \$16.6 million of the Sutter County Superintendent of School's total net position. This includes investment in items such as land, buildings, and capital equipment. Another \$17.2 million of the Sutter County Superintendent of Schools' net position represents resources that are subject to external restrictions on how they may be used. Any final positive remaining net position represents unrestricted assets, which may be used to meet ongoing obligations, though certain laws and internally imposed designations on resources may further limit the purpose for which those assets may be used.

The Statement of Net Position reports all financial and capital resources. The statement presents the assets and liabilities in order of relative liquidity. The liabilities with average maturities greater than one year are reported in two components – the amount due within one year and the amount due in more than one year. The long-term liabilities of the County Office, consisting of net pension liability, other post-employment benefits and compensated absences payable have been reported in this manner on the Statement of Net Position.

As shown on the Statement of Net Position, the County Office's total activities at the end of the fiscal year reflected assets of \$49.7 million and liabilities of \$26.7 million. The largest assets are \$26.5 million in cash, \$13.9 million in depreciable capital assets, \$6.1 million in receivables, and \$2.7 million in non-depreciable assets. The largest liabilities are long-term liabilities of \$23.6 million of which \$18 million represent the net pension liability.

Fund Level Highlights

As of June 30, 2022, the Sutter County Superintendent of Schools' governmental funds reported a combined ending fund balance of \$25.3 million, an increase of \$1.7 million compared to the prior fiscal year.

Fund Financial Analysis

The Balance Sheet of the governmental funds reported \$28.7 million in assets, \$3.4 million in liabilities, and \$25.3 million in fund balances as of June 30, 2022. Total assets primarily consist of cash balances of \$21.8 million and accounts receivable of \$6.1 million, while total liabilities primarily consist of \$2.3 million in accounts payable and \$626 thousand in unearned revenue.

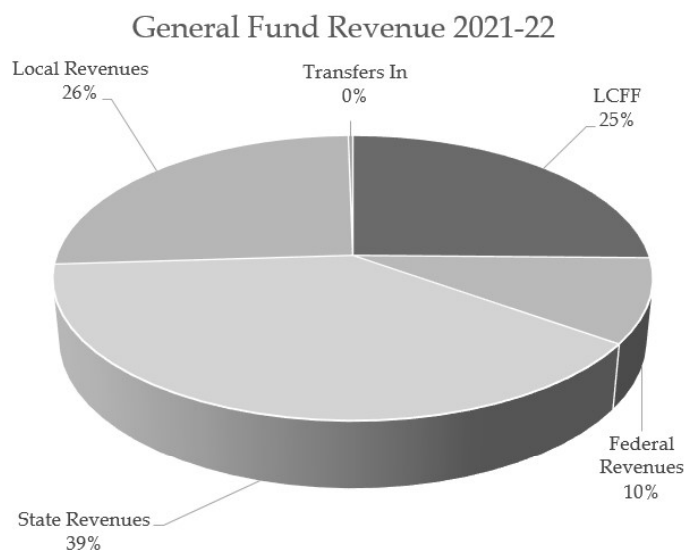
Governmental Funds					
Condensed Balance Sheet as of June 30, 2022					
	County School Service Fund	Adult Education Fund	Special Reserve for Capital Outlay Projects Fund	All Non-Major Funds	Governmental Funds Total
Assets					
Cash	\$ 15,194,112	\$ 383,962	\$ 6,176,323	\$ 29,106	\$ 21,783,503
Receivables	5,905,850	158,242	10,676	45,030	6,119,798
Prepaid Expenses	612,827	-	-	-	612,827
Due from Other Funds	226,736	-	-	100	226,836
Total Assets	\$ 21,939,525	\$ 542,204	\$ 6,186,999	\$ 74,236	\$ 28,742,964
Liabilities					
Accounts Payable	\$ 1,762,103	\$ 461,408	\$ -	\$ 74,901	\$ 2,298,412
Due to Other Funds	521,079	-	-	1,599	522,678
Unearned Revenue	625,707	-	-	-	625,707
Total Liabilities	\$ 2,908,889	\$ 461,408	\$ -	\$ 76,500	\$ 3,446,797
Fund Balances	\$ 19,030,636	\$ 80,796	\$ 6,186,999	\$ (2,264)	\$ 25,296,167

Within the total \$25.3 million in fund balance, \$12.5 million is reserved for specific programs by federal or state law, external constraints, or by contractual obligations, as well as internally imposed restrictions. A total of \$1.9 million is designated for economic uncertainties, \$10.2 million is assigned for specific purposes, and the remaining \$623 thousand represents amounts that are generally unrestricted reserves, which have been designated as “non-spendable” to cover amounts for prepaid expenditures and revolving cash.

The Statement of Revenues, Expenditures, and Change in Fund Balances of the governmental funds shows \$42.1 million in revenues and \$39.1 million in expenditures. The largest source of revenue is Other State Sources representing \$18.6 million (44.1%), followed by LCFF of \$9.8 million (23.2%). The ending fund balance of the governmental funds for the year ending June 30, 2022 is \$25.3 million, which represents an increase of \$1.7 million (7.2%) from the prior year.

Governmental Funds

The Sutter County Superintendent of Schools’ major governmental funds include the County School Service Fund, commonly called the General Fund, and the Special Reserve Fund (Fund 17). The County School Service Fund is the Sutter County Superintendent of Schools’ main operating fund. The Special Reserve Fund is used to earmark funds for long-term planning and non-capital projects. The Adult Education (Fund 11) is used to track revenue and expenses associated with our Adult Education program. The Special Reserve for Capital Outlay Projects (Fund 40) is used set aside general fund moneys for capital outlay purposes. All other governmental funds are considered non-major funds for financial reporting purposes. The County School Service Fund ended the most recent fiscal year with a fund balance of \$19.0 million, while the remaining governmental funds reported a combined ending balance of \$6.3 million.



On the Statement of Revenues, Expenditures, and Change in Fund Balances for the governmental funds, the County School Service Fund had revenues of \$38.5 million and \$34.8 million in expenditures for the year ending June 30, 2022. The largest source of revenues for the County School Service Fund was \$15.1 million from Other State Sources followed by \$9.8 million of LCFF funds. The County School Service Fund’s ending balance as of June 30, 2022 was \$19.0 million, which represents a slight decrease of \$45 thousand compared to the prior year.

Custodial Funds

The Sutter County Superintendent of Schools has one custodial fund, the Special Education Pass Thru fund acts as a clearing account and therefore does not have net assets.

Proprietary Funds

The Sutter County Superintendent of Schools has two proprietary funds: an internal service fund, the "Self-Insurance Fund," and an enterprise fund, the "Other Enterprise Fund." The Self-Insurance Fund, established in 2006-07, is used to pay post-employment health care benefits for eligible employees. The net position of the Self-Insurance Fund is \$4.7 million as of June 30, 2022, which is a decrease of \$184 thousand. The Other Enterprise Fund is used to account for the revenue and expenses for use of the Shady Creek facility by outside agencies during student non-attendance days and programs within the Sutter County Career Training Center. Typically, the fund has minimal assets since excess cash is transferred to the General Fund to help offset the educational program cost for Shady Creek. The enterprise fund has a negative net position of \$483 thousand, which is largely attributed to the net pension liability.

Capital Asset and Long-Term Liabilities

Capital Assets

The Sutter County Superintendent of Schools investment in capital assets as of June 30, 2022 totaled \$16.6 million (net of accumulated depreciation), which was a decrease of 1.3% from the prior year.

Long-Term Liabilities

The Sutter County Superintendent of Schools did not make any purchases in 2021-22 that would require long-term debt.

Economic Outlook and Future Budgets

Although the federal and state economies have shown a quick recovery from the fiscal implications caused by COVID-19, the Sutter County Superintendent of Schools continues to maintain its conservative approach to fiscal matters. The current times are filled with one-time funds but long range planning is in place for when these funds expire. A significant fiscal concern of the County Office is the ability to create a dependency on one-time COVID-19 funds and the ease for students, parents, and staff to continue to expect the purchases and additional staffing levels that the funding has allowed us to provide, even after the funds expire. Another concern is the significant increase of expenses, including staffing costs, while our LCFF funding remains flat. With these economic factors in mind, Sutter County Superintendent of Schools will continue to monitor reserves and adjust services as needed in the best interest of students in the community while maintaining its current positive position.

Requests for Information

This financial report is designed to provide a general overview of the Sutter County Superintendent of Schools' finances to interested parties. Questions concerning the information provided in this report, or requests for additional information should be addressed to the Sutter County Superintendent of Schools Office, Business Services, 970 Klamath Lane, Yuba City, CA 95993.

BASIC FINANCIAL STATEMENTS

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATEMENT OF NET POSITION
June 30, 2022

	Governmental <u>Activities</u>	Business-Type <u>Activities</u>	<u>Total</u>
ASSETS			
Cash and investments (Note 2)	\$ 26,539,373	\$ -	\$ 26,539,373
Receivables	6,133,956	2,043	6,135,999
Internal balances	(295,842)	147,021	(148,821)
Prepaid expenses	612,827	-	612,827
Non-depreciable capital assets (Note 4)	2,690,183	-	2,690,183
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>13,861,792</u>	<u>-</u>	<u>13,861,792</u>
Total assets	<u>49,542,289</u>	<u>149,064</u>	<u>49,691,353</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow s of resources - pensions (Notes 7 and 8)	6,224,109	210,063	6,434,172
Deferred outflow s of resources - college acquisition	-	450,000	450,000
Deferred outflow s of resources - OPEB (Note 9)	<u>1,118,948</u>	<u>-</u>	<u>1,118,948</u>
Total Deferred Outflow s of Resources	<u>7,343,057</u>	<u>660,063</u>	<u>8,003,120</u>
LIABILITIES			
Accounts payable	2,296,422	100,831	2,397,253
Unearned revenue	625,707	45,058	670,765
Due to grantor governments	61,243	-	61,243
Long-term liabilities (Note 5):			
Due w ithin one year	34,696	-	34,696
Due after one year	<u>22,870,632</u>	<u>682,728</u>	<u>23,553,360</u>
Total liabilities	<u>25,888,700</u>	<u>828,617</u>	<u>26,717,317</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflow s of resources - pensions (Notes 7 and 8)	14,018,780	463,220	14,482,000
Deferred inflow s of resources - OPEB (Note 9)	<u>55,958</u>	<u>-</u>	<u>55,958</u>
Total Deferred Inflow s of Resources	<u>14,074,738</u>	<u>463,220</u>	<u>14,537,958</u>
NET POSITION			
Net investment in capital assets	16,551,975	-	16,551,975
Restricted:			
Legally restricted programs	6,335,905	-	6,335,905
Capital projects	6,186,999	-	6,186,999
Internal service	4,710,775	-	4,710,775
Unrestricted	<u>(16,863,746)</u>	<u>(482,710)</u>	<u>(17,346,456)</u>
Total net position	<u>\$ 16,921,908</u>	<u>\$ (482,710)</u>	<u>\$ 16,439,198</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:	Expenses						
Instruction	\$ 12,507,382	\$ 3,316,285	\$ 9,987,287	\$ -	\$ 796,190	\$ -	\$ 796,190
Instruction-related services:							
Supervision of instruction	3,830,439	409,337	2,228,399	-	(1,192,703)	-	(1,192,703)
School site administration	2,681,035	233,943	1,155,564	-	(1,291,528)	-	(1,291,528)
Pupil services:							
Home-to-school transportation	-	-	39,644	-	39,644	-	39,644
Food services	265,207	-	62,958	-	(202,249)	-	(202,249)
All other pupil services	3,493,942	709,772	2,731,809	-	(52,361)	-	(52,361)
General administration:							
Data processing	1,146,769	-	2,794	-	(1,143,975)	-	(1,143,975)
All other general administration	4,033,952	438,373	1,886,651	-	(1,708,928)	-	(1,708,928)
Plant services	1,962,271	137,449	381,440	-	(1,443,382)	-	(1,443,382)
Community Services	2,035,777	343,524	1,765,350	-	73,097	-	73,097
Enterprise activities	315,980	26,380	77,947	-	(211,653)	-	(211,653)
Other outgo	13,018,451	1,289,897	12,781,728	-	1,053,174	-	1,053,174
Business-type activities:							
Enterprise activities	2,494,434	184,968	472,458	-	-	(1,837,008)	(1,837,008)
Total governmental and business-type activities	<u>\$ 47,785,639</u>	<u>\$ 7,089,928</u>	<u>\$ 33,574,029</u>	<u>\$ -</u>	<u>(5,284,674)</u>	<u>(1,837,008)</u>	<u>(7,121,682)</u>
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					1,767,492	-	1,767,492
Federal and state aid not restricted to specific purposes					8,103,281	-	8,103,281
Interest and investment earnings (loss)					(1,098,681)	3,115	(1,095,566)
Interagency revenues					1,207,126	-	1,207,126
Miscellaneous					1,158,505	211,075	1,369,580
Internal transfers					(1,251,782)	1,251,782	-
Total general revenues					9,885,941	1,465,972	11,351,913
Change in net position					4,601,267	(371,036)	4,230,231
Net position, July 1, 2021					12,320,641	(111,674)	12,208,967
Net position, June 30, 2022					<u>\$ 16,921,908</u>	<u>\$ (482,710)</u>	<u>\$ 16,439,198</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	County School Service <u>Fund</u>	Adult Education <u>Fund</u>	Special Reserve For Capital Outlay Projects <u>Fund</u>	All Non-Major <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS					
Cash and investments:					
Cash in County Treasury	\$ 15,176,654	\$ 383,962	\$ 6,176,323	\$ 29,106	\$ 21,766,045
Cash in banks	1,958	-	-	-	1,958
Cash in revolving fund	10,500	-	-	-	10,500
Cash with Fiscal Agent	5,000	-	-	-	5,000
Receivables	5,905,850	158,242	10,676	45,030	6,119,798
Due from other funds	226,736	-	-	100	226,836
Prepaid expenditures	612,827	-	-	-	612,827
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 21,939,525</u>	<u>\$ 542,204</u>	<u>\$ 6,186,999</u>	<u>\$ 74,236</u>	<u>\$ 28,742,964</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 1,700,860	\$ 461,408	\$ -	\$ 74,901	\$ 2,237,169
Due to grantor governments	61,243	-	-	-	61,243
Due to other funds	521,079	-	-	1,599	522,678
Unearned revenue	625,707	-	-	-	625,707
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>2,908,889</u>	<u>461,408</u>	<u>-</u>	<u>76,500</u>	<u>3,446,797</u>
Fund balances:					
Nonspendable	623,327	-	-	-	623,327
Restricted	6,255,109	80,796	6,186,999	-	12,522,904
Assigned	10,223,298	-	-	-	10,223,298
Unassigned	1,928,902	-	-	(2,264)	1,926,638
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>19,030,636</u>	<u>80,796</u>	<u>6,186,999</u>	<u>(2,264)</u>	<u>25,296,167</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 21,939,525</u>	<u>\$ 542,204</u>	<u>\$ 6,186,999</u>	<u>\$ 74,236</u>	<u>\$ 28,742,964</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2022

Total fund balances - Governmental Funds	\$	25,296,167
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$25,819,522 and the accumulated depreciation is \$9,267,547 (Note 4).		16,551,975
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at June 30, 2022 consisted of (Note 5):

Net pension liability (Notes 7 and 8)	\$ (18,049,272)	
Total OPEB liability (Note 9)	(4,821,360)	
Compensated absences	(34,696)	
		(22,905,328)

In the governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the Statement of Net Position, deferred outflows and inflows of resources relating to pensions are reported (Notes 7 and 8):

Deferred outflows of resources relating to pensions	\$ 6,224,109	
Deferred inflows of resources relating to pensions	(14,018,780)	
		(7,794,671)

Internal service funds are used to conduct certain activities for which costs are charged to other funds. Assets and liabilities are reported with governmental activities in the Statement of Net Position.

4,710,775

In government funds, deferred outflows and inflows of resources relating to other postemployment benefits (OPEB) are not reported because they are applicable to future periods. In the Statement of Net Position, deferred outflows and inflows of resources relating to OPEB are reported (Note 9)

Deferred outflows of resources relating to OPEB	\$ 1,118,948	
Deferred inflows of resources relating to OPEB	(55,958)	
		1,062,990

Total net position - governmental activities	\$	16,921,908
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See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

	County School Service <u>Fund</u>	Adult Education <u>Fund</u>	Special Reserve For Capital Outlay Projects <u>Fund</u>	All Non-Major <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:					
Local Control Funding Formula (LCFF):					
State apportionment	\$ 7,976,446	\$ -	\$ -	\$ -	\$ 7,976,446
Local sources	<u>1,775,485</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,775,485</u>
Total LCFF	<u>9,751,931</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,751,931</u>
Federal sources	3,689,836	322,644	-	114,985	4,127,465
Other state sources	15,113,085	3,430,185	-	10,305	18,553,575
Other local sources	<u>9,921,038</u>	<u>(11,195)</u>	<u>(285,652)</u>	<u>(2,264)</u>	<u>9,621,927</u>
Total revenues	<u>38,475,890</u>	<u>3,741,634</u>	<u>(285,652)</u>	<u>123,026</u>	<u>42,054,898</u>
Expenditures:					
Current:					
Certificated salaries	8,895,778	454,592	-	-	9,350,370
Classified salaries	10,357,840	248,550	-	110,433	10,716,823
Employee benefits	8,610,892	263,702	-	39,539	8,914,133
Books and supplies	919,913	43,435	-	121,176	1,084,524
Contract services and operating expenditures	4,617,852	349,949	-	59,002	5,026,803
Other outgo	882,928	2,539,396	-	-	3,422,324
Capital outlay	<u>530,055</u>	<u>5,440</u>	<u>50,190</u>	<u>-</u>	<u>585,685</u>
Total expenditures	<u>34,815,258</u>	<u>3,905,064</u>	<u>50,190</u>	<u>330,150</u>	<u>39,100,662</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,660,632</u>	<u>(163,430)</u>	<u>(335,842)</u>	<u>(207,124)</u>	<u>2,954,236</u>
Other financing (uses) sources:					
Transfers in	109,577	209,602	2,100,000	221,805	2,640,984
Transfers out	<u>(3,815,657)</u>	<u>(60,164)</u>	<u>-</u>	<u>(16,945)</u>	<u>(3,892,766)</u>
Total other financing (uses) sources	<u>(3,706,080)</u>	<u>149,438</u>	<u>2,100,000</u>	<u>204,860</u>	<u>(1,251,782)</u>
Net change in fund balances	<u>(45,448)</u>	<u>(13,992)</u>	<u>1,764,158</u>	<u>(2,264)</u>	<u>1,702,454</u>
Fund balances, July 1, 2021	<u>19,076,084</u>	<u>94,788</u>	<u>4,422,841</u>	<u>-</u>	<u>23,593,713</u>
Fund balances, June 30, 2022	<u>\$ 19,030,636</u>	<u>\$ 80,796</u>	<u>\$ 6,186,999</u>	<u>\$ (2,264)</u>	<u>\$ 25,296,167</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

Net change in fund balances - Total Governmental Funds	\$ 1,702,454
Amounts reported for governmental activities in the Statement of Activities are different because:	
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the Statement of Net Position (Note 4).	580,245
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(738,353)
In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: (Note 4)	(59,621)
In governmental funds, other postemployment benefits are recognized when employers contributions are made. In government-wide statements, other postemployment benefits are recognized on the accrual basis (Notes 5 and 9).	(318,476)
In the Statement of Activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Note 5).	801
In governmental funds, pension costs are recognized when employer contributions are made. In the Statement of Activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was (Notes 7 and 8).	3,618,354
Net revenues of the Self-Insurance Fund are reported with governmental activities in the Statement of Activities.	<u>(184,137)</u>
Change in net position of governmental activities	<u><u>\$ 4,601,267</u></u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATEMENT OF NET POSITION –
PROPRIETARY FUNDS
June 30, 2022

	Enterprise <u>Fund</u>	Internal Service <u>Fund</u>
ASSETS		
Cash in County Treasury (Note 2)	\$ -	\$ 4,755,870
Due from Other Funds	284,259	-
Receivables	<u>2,043</u>	<u>14,158</u>
Total assets	<u>286,302</u>	<u>4,770,028</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - college acquisition	450,000	
Deferred outflows of resources - pensions (Notes 7 and 8)	<u>210,063</u>	<u>-</u>
Total deferred outflows of resources	<u>660,063</u>	<u>-</u>
LIABILITIES		
Current liabilities:		
Accounts payable	100,831	59,253
Unearned revenue	45,058	-
Due to other funds	<u>137,238</u>	<u>-</u>
Total current liabilities	<u>283,127</u>	<u>59,253</u>
Net pension liability - long-term (Notes 7 and 8)	<u>682,728</u>	<u>-</u>
Total liabilities	<u>965,855</u>	<u>59,253</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pensions (Notes 7 and 8)	<u>463,220</u>	<u>-</u>
NET POSITION		
Unrestricted	<u>\$ (482,710)</u>	<u>\$ 4,710,775</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATEMENT OF CHANGE IN NET POSITION –
PROPRIETARY FUNDS
For the Year Ended June 30, 2022

	Enterprise <u>Fund</u>	Internal Service <u>Fund</u>
Operating revenues:		
Other state revenue	\$ 27,444	\$ -
Other local revenue	<u>844,172</u>	<u>136,479</u>
Total operating revenues	<u>871,616</u>	<u>136,479</u>
Operating expenses:		
Classified salaries	242,581	-
Classified salaries	461,586	-
Employee benefits	1,097,841	-
Books and supplies	159,663	-
Contract services and operating expenses	<u>532,763</u>	<u>320,616</u>
Total operating expenses	<u>2,494,434</u>	<u>320,616</u>
Operating loss	<u>(1,622,818)</u>	<u>(184,137)</u>
Non-operating (expense) revenue:		
Transfers in	1,284,250	-
Transfers out	<u>(32,468)</u>	<u>-</u>
Total non-operating revenue	<u>1,251,782</u>	<u>-</u>
Change in net position	(371,036)	(184,137)
Net position, July 1, 2021	<u>(111,674)</u>	<u>4,894,912</u>
Net position, June 30, 2022	<u>\$ (482,710)</u>	<u>\$ 4,710,775</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATEMENT OF CASH FLOWS –
PROPRIETARY FUNDS
For the Year Ended June 30, 2022

	Enterprise <u>Fund</u>	Internal Service <u>Fund</u>
Cash flows from operating activities:		
Cash received from self-insurance	\$ -	\$ 130,278
Cash received from state and local sources	625,270	-
Cash paid to employees	(1,427,798)	-
Cash paid for operating expenses	<u>(612,315)</u>	<u>(291,901)</u>
Net cash used in operating activities	<u>(1,414,843)</u>	<u>(161,623)</u>
Cash flows provided by financing sources		
Transfer to other funds	65,424	-
Transfer from other funds	<u>1,284,250</u>	<u>-</u>
Net cash provided by financing sources	<u>1,349,674</u>	<u>-</u>
Decrease in Cash in County Treasury	(65,169)	(161,623)
Cash in County Treasury, July 1, 2021	<u>65,169</u>	<u>4,917,493</u>
Cash in County Treasury, June 30, 2022	<u>\$ -</u>	<u>\$ 4,755,870</u>
Reconciliation of operating loss to net cash used in operating activities:		
Operating loss	<u>\$ (1,622,818)</u>	<u>\$ (184,137)</u>
Adjustments to reconcile operating loss to net cash used in operating activities:		
Decrease (increase) in:		
Receivables	(1,325)	(6,201)
Due from other funds	(284,259)	-
Deferred outflows of resources	(636,365)	-
Increase (decrease) in:		
Accounts payable	80,111	28,715
Deferred revenues	39,238	-
Net pension liability	549,044	-
Deferred inflows of resources	<u>461,531</u>	<u>-</u>
Total adjustments	<u>207,975</u>	<u>22,514</u>
Net cash used in operating activities	<u>\$ (1,414,843)</u>	<u>\$ (161,623)</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATEMENT OF FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
For the Year Ended June 30, 2022

	Special Education Pass-through Fund
ASSETS	
Cash in County Treasury (Note 2)	\$ 211,441
Receivables	2,643,255
Due from other funds	<u>178,680</u>
Total assets	<u>\$ 3,033,376</u>
LIABILITIES	
Accounts payable	3,014,317
Due to other funds	<u>29,859</u>
Total liabilities	<u>3,044,176</u>
NET POSITION	
Unrestricted	<u>\$ (10,800)</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –
CUSTODIAL FUNDS
For the Year Ended June 30, 2022

	<u>Special Education Pass-through Fund</u>
Revenues:	
Federal - pass-through	\$ 4,047,083
Other State Revenue	5,549,044
Other Local Revenue	<u>(10,800)</u>
Total revenue	9,585,327
Expenditures:	
Other outgo	<u>9,596,127</u>
Change in net position	(10,800)
Net Postion, July 1, 2021	<u>-</u>
Net Postion, July 1, 2022	<u><u>\$ (10,800)</u></u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Sutter County Superintendent of Schools (the "County Office") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the County Office conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

Reporting Entity: The Superintendent of Schools and the Board of Education are the level of government which has governance responsibilities over all activities related to public school education as conducted by the County Office. The County Office is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board since Board members and the Superintendent have approval authority, the responsibility to significantly influence operations and primary accountability for fiscal matters.

The County Office receives funding from local, state and federal government sources and must comply with all the requirements of these funding sources.

Basis of Presentation - Financial Statements: The basic financial statements include a Management's Discussion and Analysis (MD & A) section providing an analysis of the County Office's overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the County Office's activities, including infrastructure, and a focus on the major funds.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. Custodial funds are not included in the government-wide financial statements. Custodial funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Codification Section (GASB Cod. Sec.) N50.118-.121.

Program revenues: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the County Office's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the County Office's general revenues.

Allocation of indirect expenses: The County Office reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term liabilities is considered an indirect expense and is reported separately on the Statement of Activities.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - Fund Accounting: The accounts of the County Office are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. County Office resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

A - Major Funds

The County School Service Fund is the general operating fund of the County Office and accounts for all revenues and expenditures of the County Office not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not paid through other funds are paid from the County School Service Fund. For financial reporting purposes, the current year activity and year-end balances of the Special Reserve for Other than Capital Outlay Fund is included in the County School Service Fund.

The Adult Education Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

The Special Reserve for Capital Outlay Projects Fund is a Capital Projects Fund used to account for resources used for the acquisition or construction of capital facilities and equipment by the County Office.

The Proprietary Fund - Enterprise Fund is a business-type activity fund that is used to account for activities of the Shady Creek Outdoor School Program and Sutter County Career Technical Training Center. On September 1, 2021, Sutter County Superintendent of Schools acquired Cambridge Junior College (the "College") in exchange for \$450,000. Sutter County Superintendent of Schools will operate the College and account for its operations in an enterprise fund. No assets or liabilities were acquired.

The Proprietary Fund - Internal Service Fund is a self-insurance fund used to account for services rendered on a cost-reimbursement basis within the County Office.

B - Other Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This classification includes the Child Development and Cafeteria Funds.

The Special Education Pass-Through Fund is a custodial fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for special education programs operated by various school districts within the county.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Accrual: Governmental activities in the government-wide financial statements, the proprietary fund financial statements and the fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Modified Accrual: The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The County Office's governing board satisfied these requirements.

Receivables: Receivables consist of amounts due from the federal, state and local government, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the County Office's grants and contracts. The County Office has determined that no allowance for doubtful accounts was needed as of June 30, 2022.

Capital Assets: Capital assets purchased or acquired, with an original cost of \$5,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported at acquisition value for the contributed asset. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 4 - 30 years depending on asset types.

Deferred Outflows/Inflows of Resources: In addition to assets, the Statement of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The County Office has recognized a deferred outflow of resources related to the recognition of the net pension liability and total OPEB liability reported in the Statement of Net Position.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The County Office has recognized a deferred inflow of resources related to the recognition of the net pension liability and total OPEB liability reported in the Statement of Net Position.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Certain investments are reported at fair value.

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 3,475,160	\$ 2,959,012	\$ 6,434,172
Deferred inflows of resources	\$ 8,421,000	\$ 6,061,000	\$ 14,482,000
Net pension liability	\$ 5,671,000	\$ 13,061,000	\$ 18,732,000
Pension expense	\$ 556,730	\$ 1,145,153	\$ 1,701,883

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Activity: Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or governmental proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Compensated Absences: Compensated absences benefits totaling \$34,696 are recorded as a liability of the County Office. The liability is for the earned but unused benefits. The amount to be provided by future operations represents the total amount that would be required to be provided from the general operating revenues of the County Office if all the benefits were to be paid.

Accumulated Sick Leave: Sick leave benefits are accumulated for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the County Office since cash payment of such benefits is not probable. Therefore, sick leave benefits are recorded as expenditures in the period that sick leave is taken.

Unearned Revenue: Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

Net Position: Net position is displayed in three components:

1 - Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

2 - Restricted Net Position - Restrictions of the ending net position indicate the portions of net position not appropriable for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represents the portion of net position restricted to specific program expenditures. The restriction for capital projects represents the portion of net position restricted for capital projects. The restriction for self-insurance represents the portion of net position restricted for payment of contracted services related to claims. It is the County Office's policy to use restricted net position first when allowable expenditures are incurred.

3 - Unrestricted Net Position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

Fund Balance Classifications: Governmental Accounting Standards Board Codification Sections 1300 and 1800, Fund Balance Reporting and Governmental Fund Type Definitions (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are non-spendable, restricted, committed, assigned and unassigned.

A – Non-spendable Fund Balance: The non-spendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash and prepaid expenditures.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B - Restricted Fund Balance: The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide and fiduciary fund statements.

C - Committed Fund Balance: The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2022, the County Office had no committed fund balances.

D - Assigned Fund Balance: The assigned fund balance classification reflects amounts that the County Office's Board of Education has approved to be used for specific purposes, based on the County Office's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances. At June 30, 2022, Sutter County Superintendent had been designated with authority to make fund balance assignments.

E - Unassigned Fund Balance: In the County School Service Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the County School Service Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the County School Service Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

Fund Balance Policy: The County Office has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require county offices to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education and the Superintendent. The County Office has established a policy to maintain a 5% reserve for economic uncertainty but has not established a stabilization arrangement.

Property Taxes: Secured property taxes are attached as an enforceable lien on property as of March 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The County of Sutter bills and collects taxes for the County Office. Tax revenues are recognized by the County Office when due.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrances: Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

Eliminations and Reclassifications: In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results may differ from those estimates.

New Accounting Pronouncements: In June 2017, the GASB issued GASB Statement No. 87, *Leases*. GASB 87 requires the recognition of certain 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. Under this statement a lease is required to be recognized as a lease liability and an intangible right to use lease asset and the lessor is required to recognize a lease receivable and deferred inflow of resources. This statement was originally effective for fiscal years beginning after December 15, 2019, but due to the adoption of GASB 95, the implementation date was extended to reporting periods beginning after June 15, 2021. County Office management performed an analysis and determined that the implementation of GASB 87 did not have a material impact on the County Office's financial statements and there was no restatement to beginning net position.

NOTE 2 - CASH AND INVESTMENTS

Cash at June 30, 2022 consisted of the following:

	Governmental <u>Activities</u>
Pooled Funds:	
Cash in County Treasury	\$ 26,521,915
Deposits:	
Revolving cash fund	10,500
Cash on hand and in banks	1,958
Cash with Fiscal Agent	<u>5,000</u>
Total	<u><u>\$ 26,539,373</u></u>

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 2 - CASH AND INVESTMENTS (Continued)

Pooled Funds: In accordance with Education Code Section 41001, the County Office maintains substantially all of its cash in Sutter County Treasury. The County Office is considered to be an involuntary participant in an external investment pool. The fair value of the County Office's investment pool is reported in the financial statements at amounts based upon the County Office'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.

Because the County Office's deposits are maintained in a recognized pooled investment fund under the care of a third party and the County Office's share of the pool does not consist of specific, identifiable investment securities owned by the County Office, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, Sutter County Treasurer may invest in derivative securities. However, at June 30, 2022, Sutter County Treasurer has indicated that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Deposits - Custodial Credit Risk: The County Office limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2022, the carrying amount of the County Office's accounts was \$12,458 and the bank balances were \$12,458, all of which was insured by the FDIC.

Cash with Fiscal Agent: Cash with Fiscal Agent totaling \$5,000 represents amounts held in the County Office's name by a third party custodian at June 30, 2022.

Interest Rate Risk: The County Office does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2022, the County Office had no significant interest rate risk related to cash and investments held.

Concentration of Credit Risk: The County Office does not place limits on the amount it may invest in any one issuer. At June 30, 2022, the County Office had no concentration of credit risk.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 3 - INTERFUND TRANSACTIONS

Interfund Activity: Transfers between funds of the County Office are recorded as interfund transfers. The unpaid balances at year-end, as a result of such transactions, are shown as due to and due from individual funds.

Interfund Receivables/Payables: Individual fund interfund receivable and payable balances at June 30, 2022 were as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
<u>Governmental Activities</u>		
Major Fund:		
County School Service	\$ 226,736	\$ 521,079
Non-Major Funds:		
Cafeteria	100	1,599
<u>Business-Type Activities</u>		
Enterprise Fund:		
Other Enterprise	284,259	137,238
<u>Custodial Fund:</u>		
Special Education Pass-Through	178,680	29,859
Totals	<u>\$ 689,775</u>	<u>\$ 689,775</u>

Transfers: Transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Transfer from the County School Service Fund to the Adult Education Fund to use unrestricted funds.	\$ 209,602
Transfer from the County School Service Fund to the Cafeteria Fund to cover costs.	221,805
Transfer from the County School Service Fund to the Special Reserve for Capital Outlay Projects Fund for deferred maintenance.	2,100,000
Transfer from the County School Service Fund to the Enterprise Fund for activities.	1,284,250
Transfer from Adult Education Fund to the County School Service Fund for indirect costs.	60,164
Transfer from the Child Development Fund to the County School Service Fund for indirect costs.	2,000
Transfer from the Cafeteria Fund to the County School Service Fund for indirect costs.	14,945
Transfer from the Enterprise Fund to County School Service Fund for closing offset.	32,468
	<u>\$ 3,925,234</u>

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 4 - CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2022 is shown below:

	Balance <u>July 1, 2021</u>	Transfers and <u>Additions</u>	Transfers and <u>Deductions</u>	Balance <u>June 30, 2022</u>
Non-depreciable:				
Land	\$ 2,419,931	\$ -	\$ -	\$ 2,419,931
Work-in-process	59,429	210,823	-	270,252
Depreciable:				
Land improvements	1,191,482	33,161	-	1,224,643
Buildings	19,224,420	149,848	(85,991)	19,288,277
Equipment	<u>2,460,017</u>	<u>186,413</u>	<u>(30,011)</u>	<u>2,616,419</u>
Totals, at cost	<u>25,355,279</u>	<u>580,245</u>	<u>(116,002)</u>	<u>25,819,522</u>
Less accumulated depreciation:				
Land improvements	346,770	60,768	-	407,538
Buildings	6,541,178	495,580	(26,370)	7,010,388
Equipment	<u>1,697,627</u>	<u>182,005</u>	<u>(30,011)</u>	<u>1,849,621</u>
Total accumulated depreciation	<u>8,585,575</u>	<u>738,353</u>	<u>(56,381)</u>	<u>9,267,547</u>
Capital assets, net	<u>\$ 16,769,704</u>	<u>\$ (158,108)</u>	<u>\$ (59,621)</u>	<u>\$ 16,551,975</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 363,107
Instruction supervision and administration	50,100
School site administration	44,619
Food services	2,972
All other pupil services	12,520
Community services	28,808
Enterprise Activities	2,212
All other general administration	162,785
Plant services	65,441
Data processing	<u>5,789</u>
Total depreciation expense	<u>\$ 738,353</u>

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 5 - LONG-TERM LIABILITIES

Schedule of Changes In Long-Term Liabilities: A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2022 is shown below:

	Balance July 1, 2021	Additions	Deductions	Balance June 30, 2022	Amounts Due Within One Year
<u>Governmental Activities</u>					
Net pension liability (Notes 7 and 8)	\$ 35,866,316	\$ -	\$ 17,817,044	\$ 18,049,272	\$ -
Total OPEB liability (Note 9)	4,373,131	448,229	-	4,821,360	-
Compensated absences	35,497	-	801	34,696	34,696
Totals	<u>\$ 40,274,944</u>	<u>\$ 448,229</u>	<u>\$ 17,817,845</u>	<u>\$ 22,905,328</u>	<u>\$ 34,696</u>
<u>Business-Type Activities</u>					
Net pension liability (Note 7 and 8)	<u>\$ 133,684</u>	<u>\$ 549,044</u>	<u>\$ -</u>	<u>\$ 682,728</u>	<u>\$ -</u>

Payments on net pension liability, total OPEB liability and compensated absences are made from the fund for which the related employee worked.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 6 - FUND BALANCES

Fund balances, by category, at June 30, 2022 consisted of the following:

	County School Service <u>Fund</u>	Adult Education <u>Fund</u>	Special Reserve for Capital Outlay Projects <u>Fund</u>	All Non-Major Funds <u>Funds</u>	<u>Total</u>
Nonspendable:					
Revolving cash fund	\$ 10,500	\$ -	\$ -	\$ -	\$ 10,500
Prepaid expenses	<u>612,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>612,827</u>
Subtotal nonspendable	<u>623,327</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>623,327</u>
Restricted:					
Legally restricted programs	6,255,109	-	-	-	6,255,109
Adult education programs	-	80,796	-	-	80,796
Capital projects	<u>-</u>	<u>-</u>	<u>6,186,999</u>	<u>-</u>	<u>6,186,999</u>
Subtotal restricted	<u>6,255,109</u>	<u>80,796</u>	<u>6,186,999</u>	<u>-</u>	<u>12,522,904</u>
Assigned:					
County Office of Education	6,085,084	-	-	-	6,085,084
One Stop	72,307	-	-	-	72,307
Educational services	1,487,776	-	-	-	1,487,776
ROP	62,628	-	-	-	62,628
SELPA	45,987	-	-	-	45,987
MAA	1,240,905	-	-	-	1,240,905
Alternative education	12,862	-	-	-	12,862
Pathways Charter Academy	5,709	-	-	-	5,709
Equipment replacement and purchase	<u>1,210,040</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,210,040</u>
Subtotal assigned	<u>10,223,298</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,223,298</u>
Unassigned:					
Designated for economic uncertainty	1,928,902	-	-	-	1,928,902
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,264)</u>	<u>(2,264)</u>
Subtotal unassigned	<u>1,928,902</u>	<u>-</u>	<u>-</u>	<u>(2,264)</u>	<u>1,926,638</u>
Total fund balances	<u>\$ 19,030,636</u>	<u>\$ 80,796</u>	<u>\$ 6,186,999</u>	<u>\$ (2,264)</u>	<u>\$ 25,296,167</u>

(Continued)

NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN

General Information about the State Teachers' Retirement Plan

Plan Description: Teaching-certified employees of the County Office are provided with pensions through the State Teachers' Retirement Plan (STRP) – a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers' Retirement System (CalSTRS). The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan and CalSTRS as the administrator. The benefit terms of the plans may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com>.

Benefits Provided: The STRP Defined Benefit Program has two benefit formulas:

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

The Defined Benefit (DB) Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas which are noted below.

CalSTRS 2% at 60 - CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, up to the 2.4 percent maximum.

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member's highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a fulltime basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months of credited service.

CalSTRS 2% at 62 - CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for 36 consecutive months of credited service.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law.

The CalSTRS Funding Plan established a schedule of contribution rate increases shared among members, employers, and the State of California to bring CalSTRS toward full funding by fiscal year 2046. California Senate Bill 90 and California Assembly Bill 84 (collectively the "Special Legislation"), were signed into law in June 2019 and June 2020, respectively, and provided supplemental contributions to the DB Program along with supplemental contribution rate relief to employers through fiscal year June 30, 2022.

A summary of statutory contribution rates and other sources of contributions to the DB Program pursuant to the CalSTRS Funding Plan, and the Special Legislation, are as follows:

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.250 percent of applicable member earnings for fiscal year 2021-22. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2021-22.

According to current law, the contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1 percent since the last time the member contribution rate was set. Based on the June 30, 2020, valuation adopted by the board in June 2021, the increase in normal cost was less than 1 percent. Therefore, the contribution rate for CalSTRS 2% at 62 members did not change effective July 1, 2021.

Employers – 16.920 percent of applicable member earnings. This rate reflects the original employer contribution rate of 19.10 percent resulting from the CalSTRS Funding Plan, and subsequently reduced for the 2.18 percentage points to be paid on behalf of employers pursuant to Special Legislation.

Beginning in fiscal year 2021–22, the CalSTRS Funding Plan authorizes the board to adjust the employer supplemental contribution rate up or down by a maximum of 1% for a total rate of no higher than 20.25% and no lower than 8.25%. In June 2021, the CalSTRS board voted to keep the employer supplemental contribution rate the same for fiscal year 2021–22; it remained at 10.85% effective July 1, 2021.

Through the Special Legislation approved in June 2019 and June 2020, the State made supplemental contributions of approximately \$2.2 billion to CalSTRS on behalf of employers to supplant the amounts submitted by employers for fiscal years 2019–20 through 2021–22. Specifically, employers will remit 1.03%, 2.95% and 2.18% less than is required by the CalSTRS Funding Plan for fiscal years 2019–20, 2020–21 and 2021–22, respectively.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The CalSTRS employer contribution rate increases effective for fiscal year 2021-2022 through fiscal year 2045-46 are summarized in the table below:

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>Rate Adjustment Per Special Legislation</u>	<u>Total</u>
July 1, 2021	8.250%	10.850%	(2.180%)	16.920%
July 1, 2022 to June 30, 2046	8.250%	(1)	N/A	(1)
July 1, 2046	8.250%	Increase from prior rate ceases in 2046-47		

(1) The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.250% total and no lower than 8.250%.

The County Office contributed \$1,392,160 to the plan for the fiscal year ended June 30, 2022.

State – 10.828 percent of the members' calculated based on creditable compensation from two fiscal years prior.

The state is required to contribute a base contribution rate set in statute at 2.017%. Pursuant to the CalSTRS Funding Plan, the state also has a supplemental contribution rate, which the board can increase by up to 0.5% each fiscal year to help eliminate the state's share of the CalSTRS unfunded actuarial obligation by 2046. In June 2021, the board approved an increase of 0.5% for fiscal year 2021–22, which will increase the state supplemental contribution rate to 6.311% effective July 1, 2021.

Special legislation appropriated supplemental state contributions to reduce the state's portion of the unfunded actuarial obligation of the DB Program in fiscal years 2019-20 through 2022-23. These contributions are funded from future excess County School Service Fund revenues, pursuant to the requirements of California Proposition 2, Rainy-Day Budget Stabilization Fund Act, which passed in 2014. Accordingly, the contribution amounts are subject to change each year based on the availability of funding. For fiscal year 2020–21, CalSTRS received \$297.0 million in supplemental state contributions from Proposition 2 funds. Of this total, approximately \$170.0 million is designated to cover forgone contributions due to the suspension of the 0.5% increase to the state supplemental contribution rate in fiscal year 2020–21. The remaining \$127.0 million is designated to reduce the state's share of CalSTRS' unfunded actuarial obligation.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The CalSTRS state contribution rates effective for fiscal year 2021-2022 and beyond are summarized in the table below.

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>SBMA Funding⁽¹⁾</u>	<u>Total</u>
July 01, 2021	2.017%	6.311%	2.50%	10.828%
July 01, 2022 to June 30, 2046	2.017%	(2)	2.50%	(2)
July 01, 2046	2.017%	(3)	2.50%	(3)

- (1) The SBMA contribution rate excludes the \$72 million that is reduced from the required contribution in accordance with Education Code section 22954.
- (2) The board has limited authority to adjust the state contribution rate annually through June 2046 in order to eliminate the remaining unfunded actuarial obligation. The board cannot increase the supplemental rate by more than 0.5% in a fiscal year, and if there is no unfunded actuarial obligation, the supplemental contribution rate imposed would be reduced to 0%.
- (3) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining unfunded actuarial obligation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2022, the County Office reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the County Office. The amount recognized by the County Office as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the County Office were as follows:

County Office's proportionate share of the net pension liability	\$ 5,671,000
State's proportionate share of the net pension liability associated with the County Office	<u>3,374,000</u>
Total	<u>\$ 9,045,000</u>

The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The County Office's proportion of the net pension liability was based on the County Office's share of contributions to the pension plan relative to the contributions of all participating school districts and the State. At June 30, 2021, the County Office's proportion was 0.012 percent, which was a decrease of 0.003 percent from its proportion measured as of June 30, 2020.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

For the year ended June 30, 2022, the County Office recognized pension expense of \$556,730 and revenue of \$947,855 for support provided by the State. At June 30, 2022, the County Office 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
Difference between expected and actual experience	\$ 14,000	\$ 604,000
Changes of assumptions	804,000	-
Net differences between projected and actual earnings on investments	-	4,486,000
Changes in proportion and differences between County Office contributions and proportionate share of contributions	1,265,000	3,331,000
Contributions made subsequent to measurement date	<u>1,392,160</u>	<u>-</u>
Total	<u>\$ 3,475,160</u>	<u>\$ 8,421,000</u>

\$1,392,160 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30,</u>	
2023	\$ (1,386,100)
2024	\$ (1,131,100)
2025	\$ (1,461,100)
2026	\$ (1,711,767)
2027	\$ (221,767)
2028	\$ (426,166)

Differences between expected and actual experience, changes in assumptions and changes in proportion and differences between County Office contributions and proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2021 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2020
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB, maintain 85% Purchasing power level for DB, not applicable for DBS/CBB

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 that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. 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 occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Mortality: 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-2019) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)

The actuarial investment rate of return assumption was adopted by the CalSTRS board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Public Equity	42%	4.8%
Real Estate Assets	15	3.6
Private Equity	13	6.3
Fixed Income	12	1.3
Risk Mitigating Strategies	10	1.8
Inflation Sensitive	6	3.3
Cash / Liquidity	2	(0.4)

* 20-year geometric average

Sensitivity of the County Office's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the County Office's proportionate share of the net pension liability calculated using the discount rate of 7.1 percent, as well as what the County Office's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	<u>1% Decrease (6.10%)</u>	<u>Current Discount Rate (7.10%)</u>	<u>1% Increase (8.10%)</u>
County Office's proportionate share of the net pension liability	<u>\$ 11,544,000</u>	<u>\$ 5,671,000</u>	<u>\$ 796,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B

General Information about the Public Employer's Retirement Fund B

Plan Description: The schools cost-sharing multiple-employer defined benefit pension plan Public Employer's Retirement Fund B (PERF B) is administered by the California Public Employees' Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

The Plan was established to provide retirement, death and disability benefits to non-teaching and non-certified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at:

<https://www.calpers.ca.gov/docs/forms-publications/acfr-2021.pdf>.

Benefits Provided: The benefits for the defined benefit plans are based on members’ years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

Contributions: The benefits for the defined benefit pension plans are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer’s benefit formulas. Employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Employer contributions, including lump sum contributions made when districts first join PERF B, are credited with a market value adjustment in determining contribution rates.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to \$863 monthly.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2022 were as follows:

Members - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year 2021-22.

Employers - The employer contribution rate was 22.91 percent of applicable member earnings.

The County Office contributed \$2,487,012 to the plan for the fiscal year ended June 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2022, the County Office reported a liability of \$13,061,000 or its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The County Office's proportion of the net pension liability was based on the County Office's share of contributions to the pension plan relative to the contributions of all participating school districts. At June 30, 2021 the County Office's proportion was 0.064 percent, which was a decrease of 0.005 percent from its proportion measured as of June 30, 2020.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

For the year ended June 30, 2022, the County Office recognized pension expense of \$1,145,153 and no revenue was provided by the State. At June 30, 2022, the County Office 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
Difference between expected and actual experience	\$ 390,000	\$ 31,000
Changes of assumptions	-	-
Net differences between projected and actual earnings on investments	-	5,012,000
Changes in proportion and differences between County Office contributions and proportionate share of contributions	82,000	1,018,000
Contributions made subsequent to measurement date	<u>2,487,012</u>	<u>-</u>
Total	<u>\$ 2,959,012</u>	<u>\$ 6,061,000</u>

\$2,487,012 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended <u>June 30,</u>	
2023	\$ (1,501,000)
2024	\$ (1,288,000)
2025	\$ (1,406,000)
2026	\$ (1,394,000)

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2021 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2020
Experience Study	June 30, 1997 through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.50%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.50% thereafter

The mortality table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90% of Scale MP 2016. For more details on this table, please refer to the 2017 experience study report.

All other actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<u>Asset Class</u>	<u>Long-Term* Assumed Asset Allocation</u>	<u>Expected Real Rate of Return Years 1-10 ⁽¹⁾</u>	<u>Expected Real Rate of Return Years 11+⁽²⁾</u>
Global Equity	50%	4.80%	5.98%
Fixed Income	28	1.00	2.62
Inflation Assets	-	0.77	1.81
Private Equity	8	6.30	7.23
Real Estate Assets	13	3.75	4.93
Liquidity	1	-	(0.92)

* 10-year geometric average

(1) An expected inflation rate of 2.00% used for this period

(2) An expected inflation rate of 2.92% used for this period

Discount Rate: The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS’ website.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

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.

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

Sensitivity of the County Office’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the County Office’s proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the County Office’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage- point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	1% Decrease <u>(6.15%)</u>	Current Discount Rate <u>(7.15%)</u>	1% Increase <u>(8.15%)</u>
County Office's proportionate share of the net pension liability	\$ 22,023,000	\$ 13,061,000	\$ 5,621,000

Pension Plan Fiduciary Net Position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS

Plan Description: In addition to the pension benefits described in Notes 7 and 8, the County Office provides post-employment health care benefits under a single employer defined benefit OPEB plan to eligible retirees. The plan does not issue separate financial statements.

The Plan, which is administered by the County Office, allows employees who retire and meet retirement eligibility requirements to continue health insurance coverage as a participant in the County Office’s plan. The County Office’s Governing Board has the authority to establish or amend the benefit terms offered by the Plan. The County Office’s Governing Board also retains the authority to establish the requirements for paying the Plan benefits as they come due. As of June 30, 2022 the County Office has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the County Office’s Total OPEB Liability.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2022:

	<u>Number of Participants</u>
Inactive plan members, covered spouses, or beneficiaries currently receiving benefits	13
Active employees	<u>252</u>
	<u>265</u>

Benefits Provided: The benefits provided are the same as those provided for active employees. Employees aged 55 or older who retire from the County Office with fifteen years of full-time service for administrative personnel or twenty years of full-time service for non-administrative personnel are eligible. Administrative retirees receive an amount equal to 50% of the highest available plan at the composite rate at the time of retirement. Non-administrative retirees receive 65% of the cap at the time of retirement. The County Office pays the benefits until the retiree reaches age 65 or becomes Medicare eligible.

Contributions: California Government Code specifies that the County Office's contribution requirements for covered employees are established and may be amended by the Governing Board. Retirees participating in the group insurance plans offered by the County Office are required to contribute 100% of the active premiums. In future years, contributions are assumed to increase at the same rate as premiums. The County Office's premium rates being charged to these retirees are lower than the expected cost for a retiree population under age 65. Thus, an implicit subsidy exists as a result of this difference between the actual cost and the true retiree cost.

Contributions to the Plan from the County Office were \$191,812 for the year ended June 30, 2022. Employees are not required to contribute to the OPEB plan.

Total OPEB Liability

The County Office's total OPEB liability was measured as of June 30, 2021 and determined by an actuarial valuation as of June 30, 2021.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions: The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<u>Valuation Date</u>	June 30, 2021
<u>Measurement Date</u>	June 30, 2021
<u>Mortality Rate</u>	2017 CalPERS Active Mortality for Miscellaneous Employees and 2020 CalSTRS Mortality Table
<u>Discount Rate</u>	2.16% - Based on the Bond Buyer 20-Bond Index
<u>Retirement Rate</u>	2017 CalPERS Retirement Rates for School employees. 2020 CalSTRS Retirement Rates.
<u>Inflation Rate</u>	2.50% per year
<u>Payroll Increases</u>	2.75% per year
<u>Health Care Inflation</u>	4.00%
<u>Termination Rate</u>	CalPERS 2017 Rates CalSTRS 2020 Rates
<u>Funding</u>	Method Entry Age Cost Method (Level Percentage of Pay)

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Changes in total OPEB Liability:

	<u>Total OPEB Liability</u>
Balance at June 30, 2021	\$ 4,373,131
Changes for the year:	
Service cost	344,778
Interest	98,281
Changes of benefit terms	-
Differences between actual and expected experience	181,761
Changes in assumptions	15,221
Benefit payments	<u>(191,812)</u>
Net change	<u>448,229</u>
Balance, June 30, 2022	<u>\$ 4,821,360</u>

The changes in assumptions includes a change in the discount rate from 2.20% in the prior valuation to 2.16% in the current valuation due to the change in the bond rate. There were no changes between the measurement date and the year ended June 30, 2022 which had a significant effect on the County Office's total OPEB liability.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the Total OPEB Liability of the County Office, as well as what the County Office's Total OPEB Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
Total OPEB liability	\$ 5,211,595	\$ 4,821,360	\$ 4,451,094

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the Total OPEB Liability of the County Office, as well as what the County Office's Total OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (3.0%)	Healthcare Cost Trend Rates Rate (4.0%)	1% Increase (5.0%)
Total OPEB liability	\$ 4,203,533	\$ 4,821,360	\$ 5,563,202

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

For the year ended June 30, 2022, the County Office recognized OPEB expense of \$509,318. At June 30, 2022, the County Office 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
Difference between expected and actual experience	\$ 278,792	\$ -
Changes of assumptions	649,314	55,958
Net differences between projected and actual earnings on investments	-	-
Changes in proportion and differences between County contributions and proportionate share of contributions	-	-
Benefits made subsequent to measurement date	<u>190,842</u>	<u>-</u>
Total	<u>\$ 1,118,948</u>	<u>\$ 55,958</u>

\$190,842 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources related to OPEB liability will be recognized in OPEB expense in the amount of \$66,259 annually. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ended <u>June 30,</u>	
2023	\$ 66,259
2024	\$ 66,259
2025	\$ 66,259
2026	\$ 66,259
2027	\$ 66,259
Thereafter	\$ 540,853

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 10 - JOINT POWERS AGREEMENTS

The County Office is also a member of Tri-County Schools Insurance Group (TCSIG), which is a common risk management and insurance program providing health and welfare insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The following is a summary of financial information for TCSIG as of June 30, 2021 (the latest information available):

Total assets	\$ 35,687,368
Deferred outflows of resources	\$ 189,048
Total liabilities	\$ 11,255,003
Deferred inflows of resources	\$ 61,410
Net position	\$ 24,560,003
Total revenues	\$ 47,221,064
Total expenses	\$ 44,446,127
Change in net position	\$ 2,774,937

The relationship between Sutter County Superintendent of Schools and the Joint Powers Authority is such that it is not a component unit of the County Office for financial reporting purposes.

NOTE 11 - CONTINGENCIES

The County Office is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the County Office.

Also, the County Office has received federal and state funds for specific purposes that are subject to review or audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

REQUIRED SUPPLEMENTARY INFORMATION

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
COUNTY SCHOOL SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2022

	Budget			Variance
	Original	Final	Actual	Favorable (Unfavorable)
Revenues:				
Local Control Funding Formula:				
State apportionment	\$ 8,377,092	\$ 8,021,130	\$ 7,976,446	\$ (44,684)
Local sources	1,775,485	1,775,485	1,775,485	-
Total LCFF	10,152,577	9,796,615	9,751,931	(44,684)
Federal sources	4,935,686	5,749,705	3,689,836	(2,059,869)
Other state sources	10,650,380	14,488,972	15,113,085	624,113
Other local sources	12,731,222	11,416,455	9,921,038	(1,495,417)
Total revenues	38,469,865	41,451,747	38,475,890	(2,975,857)
Expenditures:				
Current:				
Certificated salaries	9,350,906	8,820,118	8,895,778	(75,660)
Classified salaries	10,976,797	10,686,556	10,357,840	328,716
Employee benefits	9,058,684	8,706,992	8,610,892	96,100
Books and supplies	1,080,028	1,417,039	919,913	497,126
Contract services and operating expenditures	5,875,286	7,250,495	4,617,852	2,632,643
Other outgo	267,656	691,632	882,928	(191,296)
Capital outlay	161,504	919,879	530,055	389,824
Total expenditures	36,770,861	38,492,711	34,815,258	3,677,453
Excess of revenues over expenditures	1,699,004	2,959,036	3,660,632	701,596
Other financing sources (uses):				
Transfers in	187,500	157,618	109,577	(48,041)
Transfers out	(597,723)	(3,974,786)	(3,815,657)	159,129
Total other financing sources (uses)	(410,223)	(3,817,168)	(3,706,080)	111,088
Net change in fund balance	1,288,781	(858,132)	(45,448)	812,684
Fund balance, July 1, 2021	19,076,084	19,076,084	19,076,084	-
Fund balance, June 30, 2022	\$ 20,364,865	\$ 18,217,952	\$ 19,030,636	\$ 812,684

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
ADULT EDUCATION FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2022

	Budget			Variance
	Original	Final	Actual	Favorable (Unfavorable)
Revenues:				
Federal sources	\$ 314,922	\$ 327,178	\$ 322,644	\$ (4,534)
Other state sources	3,282,655	3,431,997	3,430,185	(1,812)
Other local sources	-	-	(11,195)	(11,195)
Total revenues	<u>3,597,577</u>	<u>3,759,175</u>	<u>3,741,634</u>	<u>(17,541)</u>
Expenditures:				
Current:				
Certificated salaries	346,699	470,682	454,592	16,090
Classified salaries	268,900	255,013	248,550	6,463
Employee benefits	253,681	278,191	263,702	14,489
Books and supplies	48,805	51,223	43,435	7,788
Contract services and operating expenditures	408,646	390,810	349,949	40,861
Other outgo	2,472,663	2,605,628	2,539,396	66,232
Capital Outlay	-	6,000	5,440	560
Total expenditures	<u>3,799,394</u>	<u>4,057,547</u>	<u>3,905,064</u>	<u>152,483</u>
Deficiency of revenues under expenditures	<u>(201,817)</u>	<u>(298,372)</u>	<u>(163,430)</u>	<u>134,942</u>
Other financing sources (uses):				
Transfers in	201,817	284,670	209,602	(75,068)
Transfers out	-	-	(60,164)	(60,164)
Total other financing sources (uses)	<u>201,817</u>	<u>284,670</u>	<u>149,438</u>	<u>(135,232)</u>
Net change in fund balance	-	(13,702)	(13,992)	(290)
Fund balance, July 1, 2021	<u>94,788</u>	<u>94,788</u>	<u>94,788</u>	-
Fund balance, June 30, 2022	<u>\$ 94,788</u>	<u>\$ 81,086</u>	<u>\$ 80,796</u>	<u>\$ (290)</u>

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF CHANGES IN THE COUNTY OFFICE'S
TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY
For the Year Ended June 30, 2022

	Last 10 Fiscal Years				
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total OPEB liability					
Service cost	\$ 340,420	\$ 349,782	\$ 343,589	\$ 272,313	\$ 344,778
Interest	96,348	112,886	119,451	129,945	98,281
Difference between actual and expected experience	-	-	56,552	73,330	181,761
Change in assumptions	-	(75,094)	267,720	483,896	15,221
Benefit payments	<u>(223,866)</u>	<u>(232,643)</u>	<u>(188,229)</u>	<u>(252,474)</u>	<u>(191,812)</u>
Net change in total OPEB liability	212,902	154,931	599,083	707,010	448,229
Total OPEB liability - beginning of year	<u>2,699,205</u>	<u>2,912,107</u>	<u>3,067,038</u>	<u>3,666,121</u>	<u>4,373,131</u>
Total OPEB liability - end of year	<u>\$ 2,912,107</u>	<u>\$ 3,067,038</u>	<u>\$ 3,666,121</u>	<u>\$ 4,373,131</u>	<u>\$ 4,821,360</u>
Covered employee payroll	\$ 19,974,992	\$ 20,524,304	\$ 21,088,722	\$ 19,254,182	\$ 20,409,854
Total OPEB liability as a percentage of covered-employee payroll	14.6%	14.9%	17.4%	22.7%	23.6%

This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively. The amounts presented for each fiscal year were determined as of the year end that occurred one year prior. All years prior to 2018 are not available.

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2022

State Teachers' Retirement Plan
Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
County Office's proportion of the net pension liability	0.016%	0.016%	0.016%	0.015%	0.016%	0.014%	0.015%	0.012%
County Office's proportionate share of the net pension liability	\$ 9,453,000	\$ 10,529,000	\$ 13,013,000	\$ 13,726,000	\$ 14,315,000	\$ 12,373,000	\$ 14,907,000	5,671,000
State's proportionate share of the net pension liability associated with the County Office	<u>5,708,000</u>	<u>5,568,000</u>	<u>7,408,000</u>	<u>8,120,000</u>	<u>8,196,000</u>	<u>6,750,000</u>	<u>8,147,000</u>	<u>3,374,000</u>
Total net pension liability	<u>\$ 15,161,000</u>	<u>\$ 16,097,000</u>	<u>\$ 20,421,000</u>	<u>\$ 21,846,000</u>	<u>\$ 22,511,000</u>	<u>\$ 19,123,000</u>	<u>\$ 23,054,000</u>	<u>9,045,000</u>
County Office's covered payroll	\$ 7,205,000	\$ 7,259,000	\$ 8,018,000	\$ 7,866,000	\$ 7,990,000	\$ 4,504,000	\$ 8,606,800	\$ 6,910,000
County Office's proportionate share of the net pension liability as a percentage of its covered payroll	131.20%	145.05%	162.30%	174.50%	179.16%	274.71%	173.20%	82.07%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2022

	Public Employer's Retirement Fund B Last 10 Fiscal Years							
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
County Office's proportion of the net pension liability	0.059%	0.065%	0.066%	0.067%	0.069%	0.068%	0.069%	0.064%
County Office's proportionate share of the net pension liability	\$ 7,505,000	\$ 9,624,000	\$13,034,000	\$15,909,000	\$18,435,000	\$19,849,000	\$21,093,000	\$13,061,000
County Office's covered payroll	\$ 6,154,000	\$ 7,228,000	\$ 7,918,000	\$ 8,496,000	\$ 9,177,000	\$ 9,489,000	\$10,130,000	\$ 9,170,000
County Office's proportionate share of the net pension liability as a percentage of its covered payroll	121.95%	133.15%	164.61%	187.25%	200.88%	209.18%	208.22%	142.43%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.89%	71.87%	70.85%	70.05%	70.00%	80.97%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS
For the Year Ended June 30, 2022

	State Teachers' Retirement Plan Last 10 Fiscal Years							
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Contractually required contribution	\$ 644,571	\$ 860,335	\$ 1,003,630	\$ 1,152,938	\$ 733,321	\$ 1,471,692	\$ 1,319,875	\$ 1,392,160
Contributions in relation to the contractually required contribution	<u>\$ (644,571)</u>	<u>\$ (860,335)</u>	<u>\$ (1,003,630)</u>	<u>\$ (1,152,938)</u>	<u>\$ (733,321)</u>	<u>\$ (1,471,692)</u>	<u>\$ (1,319,875)</u>	<u>\$ (1,392,160)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Office's covered payroll	\$ 7,259,000	\$ 8,018,000	\$ 7,866,000	\$ 7,990,000	\$ 4,504,000	\$ 8,606,800	\$ 6,910,000	\$ 7,289,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%*	16.15%**	16.92%***

* This rate reflects the original employer contribution rate of 18.13 percent under AB1469, reduced for the 1.03 percentage points to be paid on behalf of employers pursuant to SB90.

** This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.95 percentage points to be paid on behalf of employers pursuant to SB 90.

*** This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.18 percentage points to be paid on behalf of employers pursuant to SB 90.

All years prior to 2015 are not available.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS
For the Year Ended June 30, 2022

	Public Employer's Retirement Fund B Last 10 Fiscal Years							
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Contractually required contribution	\$ 850,864	\$ 938,001	\$ 1,173,463	\$ 1,425,344	\$ 1,713,883	\$ 1,997,667	\$ 1,898,153	\$ 2,487,012
Contributions in relation to the contractually required contribution	<u>\$ (850,864)</u>	<u>\$ (938,001)</u>	<u>\$ (1,173,463)</u>	<u>\$ (1,425,344)</u>	<u>\$ (1,713,883)</u>	<u>\$ (1,997,667)</u>	<u>\$ (1,898,153)</u>	<u>\$ (2,487,012)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Office's covered payroll	\$ 7,228,000	\$ 7,918,000	\$ 8,496,000	\$ 9,177,000	\$ 9,489,000	\$ 10,130,000	\$ 9,170,000	\$ 10,856,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

NOTE 1 - PURPOSE OF SCHEDULES

Budgetary Comparison Schedule: The County Office 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 States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the County School Service and Adult Education Funds are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

Schedule of Changes in Total Other Postemployment Benefits (OPEB) Liability: The Schedule of Changes in Total OPEB Liability is presented to illustrate the elements of the County Office's Total OPEB liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available. The County Office has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the County Office's Total OPEB Liability.

Schedule of the County's Proportionate Share of the Net Pension Liability: The Schedule of the County Office's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the County's Net Pension Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the County Office's Contributions: The Schedule of the County Office's Contributions is presented to illustrate the County's required contributions relating to the pensions. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Changes of Benefit Terms: There are no changes in benefit terms reported in the Required Supplementary Information.

Changes of Assumptions: The discount rate used to calculate the County Office's OPEB liability was 3.5%, 2.2% and 2.16% in the June 30, 2019, 2020 and 2021 actuarial reports, respectively.

The discount rates used for the Public Employer's Retirement Fund B (PERF B) was 7.50, 7.65, 7.65, 7.15, 7.15, 7.15, 7.15 and 7.15 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019 and 2020 actuarial reports, respectively.

The following are the assumptions for State Teachers' Retirement Plan:

Assumption	Measurement Period						
	As of June 30, 2021	As of June 30, 2020	As of June 30, 2019	As of June 30, 2018	As of June 30, 2017	As of June 30, 2016	As of June 30, 2015
Consumer price inflation	2.75%	2.75%	2.75%	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.10%	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.50%	3.50%	3.75%	3.75%

SUPPLEMENTARY INFORMATION

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
COMBINING BALANCE SHEET
ALL NON-MAJOR FUNDS
June 30, 2022

	Child Development Fund	Cafeteria Fund	Total
ASSETS			
Cash in County Treasury	\$ 44,321	\$ (15,215)	\$ 29,106
Receivables	28,019	17,011	45,030
Due from other funds	<u>-</u>	<u>100</u>	<u>100</u>
Total assets	<u>\$ 72,340</u>	<u>\$ 1,896</u>	<u>\$ 74,236</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 74,604	\$ 297	\$ 74,901
Due to other funds	<u>-</u>	<u>1,599</u>	<u>1,599</u>
Total liabilities	<u>74,604</u>	<u>1,896</u>	<u>76,500</u>
Fund balances:			
Unrestricted	<u>(2,264)</u>	<u>-</u>	<u>(2,264)</u>
Total fund balance	<u>(2,264)</u>	<u>-</u>	<u>(2,264)</u>
Total liabilities and fund balances	<u>\$ 72,340</u>	<u>\$ 1,896</u>	<u>\$ 74,236</u>

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
ALL NON-MAJOR FUNDS
For the Year Ended June 30, 2022

	Child Development <u>Fund</u>	Cafeteria <u>Fund</u>	<u>Total</u>
Revenues:			
Federal sources	\$ 52,704	\$ 62,281	\$ 114,985
Other state sources	6,718	3,587	10,305
Other local sources	<u>(2,264)</u>	<u>-</u>	<u>(2,264)</u>
Total revenues	<u>57,158</u>	<u>65,868</u>	<u>123,026</u>
Expenditures:			
Current:			
Classified salaries	-	110,433	110,433
Employee benefits	-	39,539	39,539
Books and supplies	-	121,176	121,176
Contract services and operating expenditures	<u>57,422</u>	<u>1,580</u>	<u>59,002</u>
Total expenditures	<u>57,422</u>	<u>272,728</u>	<u>330,150</u>
Deficiency of revenues under expenditures	<u>(264)</u>	<u>(206,860)</u>	<u>(207,124)</u>
Other financing sources (uses):			
Transfers in	-	221,805	221,805
Transfers out	<u>(2,000)</u>	<u>(14,945)</u>	<u>(16,945)</u>
Total other financing (uses) sources	<u>(2,000)</u>	<u>206,860</u>	<u>204,860</u>
Net change in fund balances	(2,264)	-	(2,264)
Fund balance, July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 2022	<u>\$ (2,264)</u>	<u>\$ -</u>	<u>\$ (2,264)</u>

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
ORGANIZATION
June 30, 2022

Sutter County Superintendent of Schools provides supportive services to eight elementary school districts, two unified school districts and two high school districts within Sutter County. There were no changes in the County boundaries during the current year.

The County Office supervises the activities and financial affairs of each school district to ensure that requirements of the California Education Code are met. It also provides administrative and budgetary assistance, furnishes educational specialists, facilitates the development or improvement of instructional programs, coordinates interdistrict activities, and performs other services, as needed, to improve the quality of education throughout the County.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
June McJunkin	President	2024
Victoria Lachance	Vice President	2024
Jim Richmond	Member	2022
Harjit Singh	Member	2022
Vacant	Member	2022

CABINET ADMINISTRATION

Tom Reusser Superintendent	Jessica Burrone Director Special Education
Joe Hendrix Deputy Superintendent	Kathy Mercier Director Human Resources
Ron Sherrod Assistant Superintendent Business Services	Angela Huerta Director Communications
Brian Gault Assistant Superintendent Educational Services	Maggie Nicoletti Executive Assistant to the Superintendent
Dr. Carolyn Patton Assistant Superintendent SELPA	
Eric Pomeroy Assistant Superintendent Career and Adult Education	

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
June 30, 2022

	Second Period <u>Report</u>	Annual <u>Report</u>
Certificate Numbers	52EF6161	14B47A5B
County Funded Non-Juvenile Courts:		
Elementary	4	5
Secondary	<u>22</u>	<u>24</u>
Total County Funded Non-Juvenile Courts	<u>26</u>	<u>29</u>

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education</u>			
	Special Education Cluster:		
84.027A	Special Education: Alternate Dispute Resolution, Part B, Sec 611	13007	\$ 84,164
84.173A	Special Education: IDEA Preschool Staff Development, Part B, Section 619	13431	621
	Subtotal Special Education Cluster		<u>84,785</u>
	Adult Education Programs:		
84.002A	Adult Education: Adult Basic Education and ELA	14508	77,228
84.002A	Adult Education: English Literacy and Civics Education	14109	35,952
84.002	Adult Education: Institutionalized Adults	13971	42,306
84.002A	Adult Education : Adult Education	13978	167,158
	Subtotal Adult Education Programs		<u>322,644</u>
	ESEA: Title I Programs:		
84.010	ESSA: Title I, Part A, Basic Grants Low Income and Neglected	14329	86,427
84.010	ESEA: ESSA School Improvement (CSI) Funding for LEAs	15438	220,926
84.010	ESEA: ESSA School Improvement (CSI) Funding for COEs	15439	28,694
	Subtotal ESEA: Title I Programs		<u>336,047</u>
	Education Stabilization Fund Programs - COVID-19:		
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve - COVID-19	15618	110,682
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs - COVID-19	15620	79,353
84.425	Expanded Learning Opportunities (ELO) Grant: GEER II - COVID-19	15619	27,938
84.425C	Governor's Emergency Education Relief Fund: Learning Loss Mitigation - COVID-19	15517	124,929
84.425	American Rescue Plan-Homeless Children and Youth (ARP - Homeless I) - COVID-19	15564	112
84.425	Elementary and Secondary School Emergency Relief (ESSER) Fund - COVID-19	15536	26,451
84.425	Elementary and Secondary School Emergency Relief (ESSER II) Fund - COVID-19	15547	258,399
	Subtotal Education Stabilization Fund Programs - COVID-19		<u>627,864</u>
84.181	Special Education: IDEA Early Intervention, Part C	23761	169,534
84.196	ESEA: Education for Homeless Children and Youth, Subtitle VII-B McKinney-Vento Act	14332	57,467
84.126	Department of Rehab: Workability II, Transition Partnership	10006	184,239

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education</u>			
84.365	ESSA: Title III, English Learner Student Program	14346	\$ 49,431
84.367	ESSA: Title II, Part A, Supporting Effective Instruction	14341	13,581
84.424	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	15396	10,000
	Total U.S. Department of Education		<u>1,855,592</u>
<u>U.S. Department of Health & Human Services - Passed Through</u>			
<u>California Department of Education</u>			
93.575	Child Development: Local Planning Councils	13946	<u>52,704</u>
	Total U.S. Department of Health & Human Services		<u>52,704</u>
<u>U.S. Department of Labor - Passed through California Department</u>			
<u>of Education</u>			
17.259	Workforce Innovation and Opportunity Act	10055	<u>2,195,931</u>
	Total U.S. Department of Labor		<u>2,195,931</u>
<u>U.S. Department of Agriculture - Passed Through</u>			
<u>California Department of Education</u>			
	Child Nutrition Cluster:		
10.555	Child Nutrition: School Programs	13391	275,087
10.555	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	15637	<u>12,586</u>
	Subtotal Child Nutrition Cluster		<u>287,673</u>
	Total U.S. Department of Agriculture		<u>287,673</u>
	Total Federal Programs		<u>\$ 4,391,900</u>

See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

	Enterprise <u>Fund</u>
June 30, 2022 Unaudited Actual Financial Reporting Ending Fund Balance:	\$ 3,175
Client proposed adjustment for GASB 68	(35,885)
Deferred outflow of resources related to purchase of Cambridge College	<u>(450,000)</u>
June 30, 2022 Audit Financial Statements Ending Fund Balance	<u>\$ (482,710)</u>

There were no adjustments made to any other funds of the County Office.

See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Year Ended June 30, 2022
(UNAUDITED)

	(Budgeted) <u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<u>County School Service Fund</u>				
Revenues and other financing sources	\$ 41,064,754	\$ 38,585,467	\$ 36,880,985	\$ 36,664,144
Expenditures	38,126,703	34,815,258	32,685,957	33,846,446
Other uses and transfers out	2,589,923	3,815,657	412,147	655,936
Total outgo	40,716,626	38,630,915	33,098,104	34,502,382
Change in fund balance	\$ 348,128	\$ (45,448)	\$ 3,782,881	\$ 2,161,762
Ending fund balance	\$ 19,378,764	\$ 19,030,636	\$ 19,076,084	\$ 15,293,203
Available reserves	\$ 2,029,984	\$ 1,928,902	\$ 1,651,990	\$ 1,686,257
Designated for economic uncertainties	\$ 2,029,984	\$ 1,928,902	\$ 1,651,990	\$ 1,686,257
Undesignated fund balance	\$ -	\$ -	\$ -	\$ -
Available reserves as percentages of total outgo	<u>5.0%</u>	<u>5.0%</u>	<u>5.0%</u>	<u>4.9%</u>
<u>All Funds</u>				
Total long-term liabilities	\$ 22,870,632	\$ 22,905,328	\$ 40,274,944	\$ 35,791,097
Average daily attendance at annual	<u>25</u>	<u>26</u>	<u>50</u>	<u>50</u>

The County School Service Fund balance has increased by \$5,899,195 over the past three years. The fiscal year 2022-23 budget projects a surplus of \$348,128. For a County Office this size, the State of California recommends available reserves of at least 3 percent of total County School Service Fund expenditures, transfers out, and other uses (total outgo). The County Office met this requirement at June 30, 2022.

The County Office has incurred operating surplus in two of the past three years, and anticipates incurring an operating surplus during the 2022-23 fiscal year.

Total long-term liabilities have decreased by \$12,885,769 over the past two years, primarily due to the net pension obligation and total OPEB liability.

Average daily attendance has decreased by 24 over the past two years and is anticipated to decrease by 1 during the 2022-23 fiscal year.

See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF CHARTER SCHOOLS
For the Year Ended June 30, 2022

Charter Schools Chartered by County Office

2000 – AeroSTEM Academy

2089 – Pathways Charter Academy

Included in County Office
Financial Statements, or
Separate Report

Separate Report

Included in County Office
Financial Statements

See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO SUPPLEMENTARY INFORMATION
June 30, 2022

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Average Daily Attendance: Average daily attendance is a measurement of the number of pupils attending classes of the County Office. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts or county offices. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Expenditure of Federal Awards: The Schedule of Expenditure of Federal Awards includes the federal award activity of the County Office and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. 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. The County Office has elected not to use the 10-percent de minimus indirect cost rate allowed in the Uniform Guidance.

Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements: This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis – Unaudited: This schedule provides information on the County Office's financial condition over the past three years and its anticipated condition for the 2022-23 fiscal year, as required by the State Controller's Office.

Schedule of Charter Schools: This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosures in the financial statements of county offices of education which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2022, the County Office did not adopt such a program.

INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Board of Education
Sutter County Superintendent of Schools
Yuba City, California

Report on Compliance with State Laws and Regulations

Opinion on Compliance with State Laws and Regulations

We have audited Sutter County Superintendent of Schools' compliance with the types of compliance requirements described in the State of California's *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2022.

<u>Description</u>	<u>Procedures Performed</u>
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No, See Below
Independent Study	No, See Below
Continuation Education	No, See Below
Instructional Time	No, See Below
Instructional Materials	Yes
Ratio 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	No, See Below
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
California Clean Energy Jobs Act	No, See Below
After/Before School Education Protection Account Funds	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
Immunizations	No, See Below

(Continued)

<u>Description</u>	<u>Procedures Performed</u>
Educator Effectiveness	Yes
Expanded Learning Opportunities (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
In Person Instruction Grant	Yes
Attendance, for charter schools	Yes
Mode of Instruction, for charter schools	No, See Below
Nonclassroom-Based Instruction/Independent Study, for charter schools	Yes
Determination of Funding for Nonclassroom-Based Instruction, for charter schools	Yes
Charter School-Annual Instruction Minutes-Classroom based	No, See Below
Charter School Facility Grant Program	No, See Below

The County Office did not operate any kindergarten programs; therefore, we will not perform any procedures over Kindergarten Continuance.

Independent Study ADA is below the minimum required for audit procedures; therefore, we did not perform any procedures related to independent study.

The County Office did not offer Continuation Education; therefore, we did not perform any procedures related to Continuation Education.

Instructional Time does not apply to County Offices of Education; therefore, we did not perform any procedures related to Instructional Time.

The County Office is not a School District, therefore Ratio of Administrative Employees to Teachers is not applicable.

The County Office is not a School District; therefore, Classroom Teachers Salaries is not applicable.

The County Office did not operate an Early Retirement Incentive Program in the current year; therefore, we will not perform any procedures over this section.

The County Office does not operate a Juvenile Court School; therefore, we did not perform any procedures related to Juvenile Court Schools.

The County Office did not have Middle or Early College programs; therefore, we did not perform any procedures related to Middle or Early College.

The County Office did not operate any traditional kindergarten through third grade programs; therefore, we will not perform any procedures over K-3 Grade Span Adjustment.

We did not perform any procedures related to Transportation Maintenance of Effort as the County Office did not expend or reserve any Transportation MOE funds in the 2012-13 base year.

The County Office did not operate an Apprenticeship - Related and Supplemental Instruction programs in the current year; therefore, we will not perform any procedures over this section.

The County Office did not elect to operate as District of Choice; therefore, we will not perform any procedures over this section.

The County Office did not expend any Clean Energy Job Act funds; therefore, we did not perform any procedures over this section.

(Continued)

The County Office did not offer After/Before School Education and Safety Programs; therefore, we did not perform any procedures related to this section.

The County Office does not operate any Independent Study - Course Based programs; therefore, we did not perform any procedures over this section.

The County Office did not have any schools subject to audit of immunizations; therefore, we did not perform any procedures related to Immunizations.

The County Office does not operate a Classroom Based Charter; therefore, we did not do any procedures over Charter Schools Mode of Instruction or Charter Schools Annual Instructional Minutes - Classroom Based.

The County Office did not receive any Charter School Facility Grant Program funding in the 2021-22 year; therefore, we did not perform any procedures over this section.

In our opinion, Sutter County Superintendent of Schools complied, in all material respects, with the compliance requirements referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2022.

Basis for Opinion on Compliance with State Laws and Regulations

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the State of California's *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



Crowe LLP

Sacramento, California
December 14, 2022

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

Board of Education
Sutter County Superintendent of Schools
Yuba City, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Sutter County Superintendent of Schools' basic financial statements, and have issued our report thereon dated December 14, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Sutter 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 Sutter County Superintendent of Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Sutter 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Sutter 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*.

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.



Crowe LLP

Sacramento, California
December 14, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED
BY UNIFORM GUIDANCE

Board of Education
Sutter County Superintendent of Schools
Yuba City, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Sutter 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 Sutter County Superintendent of Schools' major federal programs for the year ended June 30, 2022. Sutter 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.

In our opinion, Sutter County Superintendent of Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

(Continued)

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

(Continued)

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

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

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

Crowe LLP

Sacramento, California
December 14, 2022

FINDINGS AND RECOMMENDATIONS

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified not considered to be material weakness(es)?	<u> </u> Yes	<u> X </u> None reported

Noncompliance material to financial statements noted?

<u> </u> Yes	<u> X </u> No
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FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified not considered to be material weakness(es)?	<u> </u> Yes	<u> X </u> None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

<u> </u> Yes	<u> X </u> No
---------------------------------	---------------------------------

Identification of major programs:

AL Number(s)

84.425, 84.425C
17.259

Name of Federal Program or Cluster

Education Stabilization Fund Programs - COVID-19
Workforce Innovation and Opportunity Act

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

<u> X </u> Yes	<u> </u> No
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STATE AWARDS

Type of auditors' report issued on compliance for state programs: Unmodified

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

**STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2022

No matters were reported.

Agenda Item No. 8.0

BOARD AGENDA ITEM: Public Hearing – New Pacific School Yuba City Petition

BOARD MEETING DATE: January 18, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Joe Hendrix

 Reports/Presentation

SUBMITTED BY:

 Information

Joe Hendrix

✓ Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Joe Hendrix

BACKGROUND AND SUMMARY INFORMATION:

Pursuant to California Education Code Section 47605, a public hearing will be held by the Sutter County Board of Education to receive public testimony and input from the community regarding New Pacific School-Yuba City's charter petition. The petition was received on appeal of the Yuba City Unified School District's denial of the charter petition on August 23, 2022.

Pursuant to Education Code Section 47605(b) and Title 5 CCR Section 11967(d), the governing board must make a determination whether to grant or deny the charter petition within 90 days of its receipt of the petition, provided, however, that the date may be extended by an additional 30 days if both parties agree to the extension. The Sutter County Superintendent of Schools received the New Pacific School-Yuba City petition on September 21, 2022.



970 Klamath Lane
Yuba City, CA 95993
Phone (530) 822-2900
Fax (530) 671-3422

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Public Hearing will be held as follows:

PUBLIC HEARING: *New Pacific School-Yuba City Petition*

Date: Wednesday, January 18, 2023

Time: 5:30 p.m. – The Public Hearing will be part of the regular Board Meeting

Place: Sutter County Superintendent of Schools Office
N/S Board Room
970 Klamath Lane
Yuba City, CA 95993

Pursuant to California Education Code Section 47605, a public hearing will be held by the Sutter County Board of Education to receive public testimony and input from the community regarding New Pacific School-Yuba City's charter petition. The petition was received on appeal of the Yuba City Unified School District's denial of the charter petition on August 23, 2022.

Pursuant to Education Code Section 47605(b) and Title 5 CCR Section 11967(d), the governing board must make a determination whether to grant or deny the charter petition within 90 days of its receipt of the petition, provided, however, that the date may be extended by an additional 30 days if both parties agree to the extension. The Sutter County Superintendent of Schools received the New Pacific School-Yuba City petition on September 21, 2022.

We encourage parents, teachers, staff, community members and bargaining units to participate in the Public Hearing

Posted on January 9, 2023

**SUTTER COUNTY BOARD OF EDUCATION
STAFF REPORT AND PROPOSED FINDINGS OF FACT
REGARDING NEW PACIFIC SCHOOL – YUBA CITY PETITION**

I. Introduction

On September 21, 2022, New Pacific School—Yuba City (the “Charter,” or “Charter School”) timely submitted a charter school petition (“Petition”) to the Sutter County Board of Education (the “County Board”), pursuant to Education Code section 47605(k)(1)(A), following denial by the Yuba City Unified School District of said Petition on or about August 23, 2022. The Charter School would be located within the boundaries of Yuba City Unified School District and would initially serve 100 students in grades TK-5. The Petition seeks an initial charter term that would begin on July 1, 2023 and end on June 30, 2028.

On October 12, 2022, the County Board held a public hearing to consider the level of public support for the Petition. On November 1, 2022 county staff conducted a capacity interview with Petitioners. On December 14, 2022, the County Board will hold a public hearing to take action to approve or deny the Petition, and to consider the admissions preferences in the Petition.

II. Summary of Charter School’s Proposed Mission and Program

The Mission, Vision, and Goals articulated through the charter petition include a commitment to being leaders in whole child education, inquiry driven learning, and family partnerships. This commitment is supported by:

- A small school environment with individualized educational programs, responsive school resources, and well supported school personnel.
- A student-centered approach designed to ensure students are challenged, engaged, supported, and safe.

Programmatically, the petition describes multi-grade classrooms organized and facilitated by “Learning Growth Plans,” Project Based Learning, and embedded Social Emotional Learning.

The stated goal is to produce graduates who will be lifelong, purpose-driven learners who author their own futures and thrive in a rapidly changing world.

III. Criteria for Reviewing a Charter Petition

A county authorizer reviewing a petition that is appealed from a school district denial must approve or deny petitions in the same manner as a petition to a district. (Ed. Code, § 47605(k)(1)(A).) Education Code section 47605 subd. (c) states that “[t]he

governing board of the school district shall grant a charter for the operation of a school under this part if it is satisfied that granting the charter is consistent with sound educational practice and with the interests of the community in which the school is proposing to locate.” The authorizer also must consider “the academic needs of the pupils the school proposes to serve.”

A school district board or county authorizer shall not deny such a petition for the establishment of a charter school unless it makes written factual findings, specific to the particular petition, setting forth specific facts to support one or more of the following findings:

1. The charter school presents an unsound educational program for the pupils to be enrolled in the charter school.
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.
3. The petition does not contain the number of signatures required by subdivision (a) [of section 47605].
4. The petition does not contain an affirmation of each of the conditions described in subdivision (e) [of section 47605].
5. The petition does not contain reasonably comprehensive descriptions of all of the 15 elements set forth in [section 47605, subdivision (b)(5)].
6. The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 (commencing with Section 3540) of Division 4 of Title 1 of the Government Code. (Education Code § 47605(b))
7. AB 1505 also introduced two new bases for denial: “community interests” under Education Code Section 47605 (c)(7) and “fiscal impact” under Education Code section 47605 (c)(8). While the proposed school’s potential fiscal impact is a part of the consideration under section 47605 (c)(7), there is a separate basis to deny under (c)(8) if the school district meets the statutory criteria showing inability to absorb the fiscal impact of the proposed charter school. In order to deny based on section 47605 (c)(7), the district must make the following findings:

The charter school is demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate. This finding must include analysis and consideration of the fiscal impact of the proposed charter school. The district must also describe the specific facts and circumstances that analyze and consider the following factors:

- The extent to which the proposed charter school would substantially undermine existing services, academic offerings, or programmatic offerings.
 - Whether the proposed charter school would duplicate a program currently offered within the school district and the existing program has sufficient capacity for the pupils proposed to be served within reasonable proximity to where the charter school intends to locate.
8. To deny a petition based on fiscal impact under section 47605 (c)(8), the school district must demonstrate it is not positioned to absorb the fiscal impact of the proposed charter school. Charter schools proposed in a school district satisfying one of these conditions shall be subject to a rebuttable presumption of denial. A school district meets the statutory criteria if:
- it has a qualified interim certification pursuant to Section 42131 and the county superintendent of schools, in consultation with the county office Fiscal Crisis and Management Assistance Team, certifies that approving the charter school would result in the school district having a negative interim certification pursuant to Section 42131;
 - it has a negative interim certification pursuant to Section 42131; or
 - it is under state receivership.

PROPOSED FINDINGS OF FACT¹

County staff conducted a thorough analysis of the Petition and its supporting documents, and provide the County Board with the following proposed findings of fact and recommendation regarding the Petition.

1. Does the Charter present an unsound educational program?

No. Staff have concluded that the Charter does not present an unsound educational program for the students it proposes to educate.

In Summary:

- The small school environment, *Leader in Me*, and project based learning described in the Petition are research-based and provide valid bases for the Charter School's proposed educational program. (Petition, pgs. 27, 35-36)
- A low student to staff ratio supports the educational program. (Petition, p. 27)

¹ Staff note that some of the data tables referenced and relied upon in the Petition are inaccurate, at least in part. These inaccuracies have been considered by staff, but do not ultimately change the conclusions in this analysis.

- There is no legal requirement that charter schools utilize state adopted curriculum. That being said, curriculum referenced in the Petition, and further discussed in the capacity interview, are appropriate for the educational program. As noted by the Special Education staff's review, the curriculum is effective for targeted instruction and used for students with disabilities. (Petition, pgs. 47-66)
- The Petition provides for supports such as tutoring, targeted one-on-one assistance, strategic interventions, intensive interventions, and online support programs to support student success. (Petition, pgs 18, 100, 105, 113)

2. Are the Petitioners demonstrably unlikely to successfully implement the program set forth in the Petition?

No. Staff have concluded that the Petitioners are not demonstrably unlikely to successfully implement the program set forth in the Petition.

In summary:

- The Charter School will be operated by Pacific Charter Institute ("PCI"), which has a record of successfully operating and implementing charter school academic programs in the region. (Petition, pgs. 13, 17-18)
- The Governance, organizational structure, and Board of Directors' experience support successful implementation. (Petition, pgs. 115-127)
- PCI staff's managerial experience and required employee qualifications support successful implementation. (Petition, pgs. 120-125 and 129-135)
- Administrative, educational, Human Resources, Legal, and Special Education services provided by PCI, as described, are sufficient, and there is a history of success at other schools, supporting successful implementation. (Petition, p. 175)
- The financial position of PCI, as analyzed by staff, supports successful implementation. (Appendix 6: 2021 Financial Audit for Pacific Charter Institute & Appendix 7: Budget and Financial Documents)
- The proposed educational program describes its curriculum, methodology, and structure in detail, along with how it will educate its student population, including high and low achievers and special education students, supporting successful implementation. (Petition, p. 43-85)
- The Charter School has represented that it will be approved for membership in the El Dorado Charter SELPA. (Appendix 9: Letter from EDCOE SELPA)

3. Does the Petition contain the number of signatures required by Education Code 47605(a)?

Yes. Staff have concluded that the Petition contains the number of signatures required by Education Code 47605(a).

In Summary:

EC 47605(a) states that “the petition may be submitted to the governing board of the school district for review after either of the following conditions is met:

(A) The petition is signed by a number of parents or legal guardians of pupils that is equivalent to at least one-half of the number of pupils that the charter school estimates will enroll in the charter school for its first year of operation.

(B) The petition is signed by a number of teachers that is equivalent to at least one-half of the number of teachers that the charter school estimates will be employed at the charter school during its first year of operation.”

The Petition budget assumptions project staffing three (3) teachers at the Charter School during its first year of operation (Appendix 7: Budget and financial Documents), and the Petition was signed by three (3) teachers, which exceeded one-half of the number of teachers that the Charter School estimates will be employed at the Charter School during its first year of operation (Appendix 7: Budget and financial Documents). Therefore, this requirement is met.

4. Does the Petition contain an affirmation of each of the conditions described in subdivision (e) [of section 47605]?

Yes. Staff have concluded that the Petition contains affirmations of each condition described in Education Code 47605(e).

In Summary:

Formal affirmations are found on Petition pages 8-10, and meet the legal requirements for a charter Petition.

5. Does the Petition contain reasonably comprehensive descriptions of all of the [15 elements set forth in section 47605, subdivision (c)(5)]?

Yes. Staff have concluded that the Petition contains reasonably comprehensive descriptions of all of the elements set forth in Education Code 47605(c)(5).

Below is a summary by element.

Element A: Vision, Mission, and Educational Program

A petition should provide a reasonably comprehensive description of the educational program of the charter that includes a description of “whom the charter school is

attempting to educate,” what it means to be an “educated person in the 21st century, and how learning best occurs.” (Ed. Code, § 47605, subd. (c)(5)(A)(i).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

- The Petition describes the targeted student populations and community need, including:
 - The students the charter school will try to educate and a demonstration of need for the proposed educational program (Petition, p. 26-37);
 - Grade levels and number of students the charter school plans to serve (Petition, p. 26-27, 36);
 - A clear, concise school mission and vision statement that aligns with the target population (Petition, p. 27); and
 - The needs and challenges of the student groups to be served (Petition, p. 28-34).
- The Petition describes attendance, including:
 - The school year/academic calendar, number of school days and instructional minutes (Petition, p. 43-47);
 - Attendance expectations and requirements, including enrollment projections (Petition, p. 36);
 - The master/daily schedule and proposed bell schedule (Petition, p. 43-47 and Appendix 7: Budget and financial Documents)
- The Petition describes what it means to be an educated person in the 21st Century, including:
 - Goals that are consistent with enabling all pupils to become or remain self-motivated, competent, lifelong learners (Petition, pgs. 26, 38-40);
 - Lists of academic skills and qualities important for an educated person (Petition, pgs. 28, 38); and
 - Lists of general nonacademic skills and qualities important for an educated person (Petition, p. 38-40).
- The Petition describes how learning best occurs and instructional design, including:
 - A framework for instructional design that is aligned with the needs of the students that the charter has identified as its target student population (Petition, pgs. 38-43);
 - A description of the learning setting (e.g., site-based matriculation, independent study, tech-based) (Petition p. 11, 39-40);
 - Instructional approaches and strategies the school will use that will enable the school’s students, including subgroup populations such as English language learners (ELL), to master the content standards for

- the core curriculum areas adopted by the State Board of Education (Petition, pgs. 33-36, 47-65);
 - A process for developing or adopting curriculum and teaching methods (Petition, pgs. 47-65);
 - How the charter school will identify and meet the needs of students with disabilities, ELL students, students who are achieving substantially above or below grade level expectations, and other special student populations (note: The description demonstrates understanding of the likely ELL population and includes a sound approach to identify and meet the needs of subgroup populations) (Petition, pgs. 70-85);
 - A special education plan including, but not limited to, the means by which the charter school will comply with the provisions of Education Code section 47641 (Petition, pgs. 79-85); and
 - A plan for professional development that aligns with the charter school's proposed program (Petition, pgs. 66-68).
- The Petition describes its materials and technology, including:
 - How staff's and students' technology resources are aligned with the instructional program and meet state assessment requirements (Petition, p. 70-71);
 - What materials are available to students (Petition, pgs. 39, 70-71);
 - student-to-computer ratio appears reasonable (Petition, p. 70-71);
 - A description or plan for providing adaptive technology for special education students (Petition, pgs. 70, 79-83); and
 - Common Core technology standards, digital assessments, and professional learning (Petition, p. 66-68, 70-71).
- The Petition describes annual goals, including:
 - Annual goals for all pupils and for each subgroup of pupils identified pursuant to Education Code Section 52052 that apply to the grade levels served (Petition, pgs. 91-110);
 - Goals tied to state priorities listed in Education Code Section 52060(d) and LCAP, as appropriate (additional priorities related to unique aspects of the proposed charter school program include goals and specific annual actions) (Petition, pgs. 91-110); and
 - Specific annual actions designed to achieve the stated goals (Petition, pgs. 99-110).
- The Petition describes requirements for Charter Schools serving high school students, including:
 - How parents will be informed about the transferability of courses to other public high schools (Petition, p. 47);
 - How parents will be informed about the eligibility of courses to meet college entrance requirements (Petition, pgs. 68-69);

- How each student will receive information on how to complete and submit the Free Application for Federal Student Aid (FAFSA) (Petition, p. 71);
- How the exit outcomes will align with mission, curriculum and assessments (Petition, pgs. 86, 90, 91);
- Information indicating that all students will have the opportunity to take courses that meet the University of California's A-G requirements (Petition, pgs. 22-23, 47); and
- Planned graduation requirements and Western Association of Schools and Colleges accreditations (Petition, pgs. 17, 47-68).

Element B: Measurable Student Outcomes

Every charter petition must identify annual goals, specific annual actions to achieve those goals, measurable pupil outcomes and methods of measuring progress in meeting pupil outcomes. (Ed. Code, § 47605(c)(5)(B-C).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes measurable pupil outcomes for all groups, i.e., specific assessment methods or tools listed for each exit outcome. (Petition, pgs. 89-110)

The Petition describes a description of how pupil outcomes align with the state priorities consistent with the Local Control and Accountability Plan (LCAP), as described in Education Code section 52060(d), that apply for the grade levels served or the nature of the program. (Petition, pgs. 89-110)

The Petition describes specific annual actions designed to achieve the stated goals. (Petition, pgs. 91-109)

The Petition describes additional school priorities related to unique aspects of the proposed charter school program, with goals and specific annual actions. (Petition, pgs. 109-110)

The Petition describes a description of how pupil outcomes will address state content and performance standards in core academic areas. (Petition, pgs. 91-110)

The Petition describes a description of how exit outcomes align with the mission and instructional design of the program. (Petition, pgs. 90-110)

The Petition describes a description or affirmation that benchmark skills and specific classroom-level skills will be developed. (Petition, pgs. 89-91)

The Petition discusses school wide student performance goals students will achieve over a given period of time, including attendance levels, dropout rates, and graduation rate goals. (Petition, pgs. 91-109)

Element C: Student Progress Measurement

Every charter petition must identify annual goals, specific annual actions to achieve those goals, measurable pupil outcomes and methods of measuring progress in meeting pupil outcomes. (Ed. Code, § 47605(c)(5)(B-C).

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary

The Petition describes assessment tools that include required state and federal assessments (e.g., SBAC, ELPAC) for purposes of accountability. (Petition, pgs. 89, 111-114)

The Petition describes at least one assessment method or tool listed for each of the exit assessments. (Petition, pgs. 111-114)

The Petition describes a variety of alternative assessment tools, including tools that use objective means of assessment consistent with the measurable pupil outcomes. (Petition, pgs. 111-114)

The Petition generally describes how chosen assessments are appropriate for standards and skills the charter school seeks to measure. (Petition, pgs. 111-114)

The Petition describes a plan for collecting, analyzing, using and reporting student and school performance to charter school staff and to students' parents and guardians, and for using the data continually to monitor and improve the charter school's educational program. (Petition, pgs. 87-91 and 111-114)

Element D: Governance Structure

A Petition must provide a reasonably comprehensive description of the Charter School's governance structure, including the process for parental involvement. (Ed. Code, § 47605 (c)(5)(D))

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition indicates that "New Pacific School will operate autonomously from the District with the exception of the supervisory oversight as required by statute and other contracted services as negotiated between the District and PCI," and "the PCI Board is

the governing body that will oversee the Charter School, with a Director at the Charter School overseeing day-to-day operations.” (Petition, p. 115).

The Petition describes evidence of PCI’s incorporation as a nonprofit benefit corporation. (Petition, p. 115, 176)

The Petition provides the names and relevant qualifications of all persons whom the Petitioner nominates to serve on the governing body of the charter school. (Petition, p. 116-117)

The Petition references a set of bylaws and basic policies. (Petition, p. 7, 75, 117-118, 122, 176 and Appendix 4: PCI Articles of Incorporation and Bylaws)

The Petition describes evidence that the organization and design of the governance structure reflect the following:

- A seriousness of purpose to ensure that the charter will become and remain a viable enterprise.
- An understanding and assurance of compliance with open meeting requirements.

(Petition, pgs. 8-10 and 115-118)

The Petition generally describes the key features of governing structure including, but not limited to, the following:

- The Petition generally describes a delineation of roles and responsibilities of the governing board and staff. (Petition, pgs. 117-125)
- The Petition generally describes the interaction between the Charter School and the charter management organization with regard to budget, expenditures, personnel, and daily operations. (Petition, p.118-121 and 172-175)
- The Petition generally describes the purpose and composition of board, board committees and/or advisory councils. (Petition, pgs. 116-118 and 125-127)
- The Petition describes the method for selection of replacement board members. (Petition, p. 119)

The Petition generally describes a process for involvement or input of parents and guardians in the governance of the charter school, including the following:

- A delineation of roles and responsibilities of parent councils, advisory committee and other supporting groups. (Petition, p. 125-127)
- A description that it shall notify the parents and guardians of applicant pupils and currently enrolled pupils that parental involvement is not a requirement for acceptance to or continuation at the charter school. (Petition, p. 9)

The Petition generally references specific policies and internal controls that are meant to prevent fraud, embezzlement and conflict of interest, and that ensure the

implementation and monitoring of those policies. (Petition, p. 118, 174, 175 and Appendix 5: Conflict of Interest Code)

During the Capacity Interview, Petitioners communicated specific trainings and professional development that the board takes advantage of. (Petition, p. 118)

The Petition generally describes other important legal or operational relationships between the charter school and granting agency. (Petition, p. 168, 172, 176-177)

Element E: Employee Qualifications

The Petition should identify the qualifications required of individuals who will work at the Charter School. (Ed. Code, § 47605(c)(5)(E).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes core and college preparatory teachers, and affirms all teachers will hold appropriate Commission on Teacher Credentialing certificates, per Education Code 47605.4. (Petition, p. 9, 130)

The Petition describes those positions that the charter school regards as key and for which it specifies additional qualifications, responsibilities and accountability. (Petition, pgs. 129-133)

The Petition describes general qualifications for the various categories of employees (e.g., other administrative, instructional support, non-instructional support). These qualifications appear sufficient to ensure the health and safety of the charter school's faculty, staff and students; however, it is unclear whether an administrative credential will be required for the school principal or other administrators with responsibility for evaluating certificated employees and expelling students, even if such a credential is not strictly required by law. (Petition, pgs. 129-133)

The Petition describes a plan for recruitment, selection, development and evaluation of staff and charter school leaders. (Petition, p. 133-135)

The Petition describes roles and lines of authority for board and management positions. (Petition, pgs. 120- 125 and Appendix 4: PCI Articles of Incorporation and Bylaws)

The Petition does not specify the teacher to student ratio, stating "student to staff ratios will be low" (Petition, p. 27). The budget provides for 3 teachers and 4 teacher assistants to 100 students (Appendix 7: Budget and Financial Documents).

Element F: Health and Safety Procedures

Pursuant to Education Code section 47605(c)(5)(F), the Petition must include the procedures that the school will follow to ensure the health and safety of students and staff.

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition discusses a comprehensive charter school safety plan, provides a safety plan, and gives assurance that the plan will be updated annually and staff shall receive training in emergency response, including appropriate first responder training or its equivalent. (Petition, p. 136-140 and Appendix 8: Safety Plan)

The Petition makes assurances that the charter school will require a criminal background clearance report and proof of tuberculosis examination prior to employment. (Petition, p. 136)

The Petition makes assurances that the charter school will adopt procedures to prevent acts of bullying and cyberbullying, and make the California Department of Education (CDE) online training module available to all employees who interact with students. (Petition, p. 140)

The Petition discusses that charter schools with grades 7-12 will adopt a suicide prevention policy. (Petition, p. 137)

The Petition sufficiently describes health and safety practices for students and staff. (Petition, pgs. 85, 136-140)

The Petition describes assurances regarding compliance with the Americans with Disabilities Act (ADA). (Petition, p. 8)

Element G: Racial and Ethnic Balance

Education Code section 47605(c)(5)(G) requires that a charter petition include a reasonably comprehensive description of the means by which the school will achieve a racial and ethnic balance among its students that is reflective of the general population residing within the territorial jurisdiction of the charter authorizer to which the charter petition is submitted.

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition generally describes practices and policies the charter school will design and implement to attract a diverse applicant pool and enrollment that reflects the general population, including special populations that reside within the district's territorial jurisdiction. (Petition, pgs. 141-145)

The Petition describes practices and policies that appear tailored to achieve racial and ethnic balance. (Petition, p. 141-145)

The Petition describes outreach strategies, which identify the targeted groups for achieving balance. (Petition, p. 141)

The Petition indicated recruitment materials would be published in Spanish, but there was no mention of printing recruitment materials in Punjabi even though a significant portion of the population in the surrounding geographic area speaks Punjabi. (Petition, P. 141). If the Petition is approved, a memorandum of understanding with the Charter School should include the Charter School's assurance it will print student recruitment and other materials in the languages of all significant sub populations (15% and greater).

Element H: Admissions Policies and Procedures

The Petition must describe its admissions requirements, if applicable, pursuant to Education Code section 47605(c)(5)(H).

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes the following assurances: The charter school shall be nonsectarian in its programs, admission policies, employment practices, and all other operations, shall not charge tuition, and shall not discriminate against a pupil on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, including immigration status, equal rights, and opportunities in the educational institutions of the state. (Petition p. 8, 129, 142)

The Petition describes a clear description of admission policies that satisfy legal requirements in the staff's assessment. (Petition, p. 142-145)

The Petition provides a description of how students in the community will be informed and given an equal opportunity to attend the charter school. (Petition, p. 141)

The Petition describes proposed admissions and enrollment requirements, process and timeline, which include the following:

- Information to be collected through the interest form, application form, and/or enrollment form. (Petition, pgs. 143)
- Assurances that enrollment preferences will not require mandatory parent volunteer hours as a criteria for admission. (Petition, pg. 9, 142)

The Petition describes the public random drawing processes that comply with state and federal laws. (Petition, pgs. 143-145)

The Petition does not give any indication that preferences, if given, will negatively impact the racial, ethnic and unduplicated pupil balance the charter school strives to reflect. (Petition, pgs. 8-9, 143-144)

Element I: Annual Independent Financial Audits

The Petition must describe the manner in which annual, independent, financial audits will be conducted, which will employ generally accepted accounting principles, and the manner in which audit exceptions and deficiencies will be resolved to the satisfaction of the chartering authority. (Ed. Code, § 47605 (c)(5)(I).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes the manner in which the audit will be conducted.
(Petition, p. 146)

The Petition describes procedures to select and retain an independent auditor, including:

- Qualifications that will be used for the selection of an independent auditor,
- Assurance that the auditor will have experience in education finance.

(Petition, p. 146)

The Petition describes assurance that the annual audit will employ generally accepted accounting principles. (Petition, pg. 146)

The Petition describes scope and timing of audit, as well as distribution of completed audit to authorizer, county office, State Controller, California Department of Education, and/or other agencies required by law. (Petition, pg. 146)

The Petition describes a process and timeline that the charter school will follow to address any audit findings and/or resolve audit exceptions. (Petition, pg. 146)

The Petition indicates that “the Charter School will inform the District of any outstanding exceptions or deficiencies at the time of audit submission and how they are resolved to the satisfaction of the District”. The Petition further adds that “any disputes regarding the resolution of audit exceptions and deficiencies will be referred to the dispute resolution process referenced in Element N of the petition, or if applicable, referred to the Education Audit Appeals Panel process in compliance with Education Code Section 41344.(Petition, p. 146) However, the Petition states in Element N that “New Pacific School recognizes that it cannot bind the District to a dispute resolution procedure to which the District does not agree. (Petition, p. 168).

Such a proposed resolution does not necessarily ensure the authorizer's satisfaction. (Petition, pg. 146.)

The Petition describes who is responsible for contracting with and overseeing the independent audit. (Petition, pg. 146)

Element J: Suspension/Expulsion Policies and Procedures

Education Code section 47605(c)(5)(J) requires that the petition contain a reasonably comprehensive description of the procedures by which pupils can be suspended or expelled from the charter school for disciplinary reasons, or otherwise involuntarily removed from the charter school for any reason. "Involuntarily removal" includes disenrollment, dismissal, and transfer. Petitions must also describe, at a minimum, "how the charter school will comply with federal and state constitutional procedural and substantive due process requirements."

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a process for suspensions of fewer than 10 days, including the following:

- Oral or written notice of the charges against the pupil.
- If the pupil denies the charges, an explanation of the evidence that supports the charges.
- How an opportunity will be provided for the pupil to present a rebuttal to the charges.

(Petition, p. 155-156)

The Petition describes a process for suspensions of 10 days or more and all other expulsions for disciplinary reasons, including the following:

- Timely, written notice of the charges against the pupil and an explanation of the pupil's basic rights.
- A process of hearing adjudicated by a neutral officer within a reasonable number of days, and to which the pupil has the right to bring legal counsel or an advocate.

(Petition, p.157-158)

The Petition describes a clear statement that no pupil shall be involuntarily removed by the charter school for any reason unless the parent or guardian of the pupil has been provided with written notice, and that ensures the written notice shall be in the native language of the pupil or the pupil's parent or guardian. (Petition, p. 149)

The Petition describes an understanding of relevant laws protecting constitutional rights of students.

- Provides for due process for all students and demonstrates understanding of the rights of students with disabilities, in regard to suspension, expulsion and involuntary dismissal. (Petition, pgs. 148-149)

Explanation of how authorizer may be notified of disciplinary matters. (Petition, p. 160)

Element K: Staff Retirement System

The Petition must describe the manner in which staff members of the Charter School will be covered by the State Teachers' Retirement System, the Public Employees' Retirement System, or federal social security. (Ed. Code, § 47605(c)(5)(K).)
Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a statement of what retirement options will be offered to employees: State Teachers' Retirement System (STRS) (if STRS, then all teachers must participate); Public Employees' Retirement System (PERS); and Social Security. (Petition, pg. 165)

The Petition describes whether and how retirement will be offered. (Petition, pg. 134, 165)

The Petition describes who is responsible for ensuring that the appropriate arrangements for coverage have been made. (Petition, pg. 165)

Element L: Public School Attendance Alternatives

The Petition must describe the public school attendance alternatives for pupils residing within the attendance area who choose not to attend the Charter School. (Ed. Code, § 47605 (c)(5)(L).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition discusses attendance alternatives for students who reside within the county and choose not to attend the charter school. (Petition, pg. 166)

Element M: Post-employment Rights of Employees

The Petition must include the rights of the charter authorizer's employee upon leaving charter authorizer employment to work in the Charter School and any rights of return to the charter authorizer after employment at the Charter School. (Ed. Code, § 47605(c)(5)(M).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes school district employees' return to employment rights, including the following:

- Whether, and how staff may resume employment within the district or authorizer. (Petition, pg. 167)

The potential ability to transfer sick and/or vacation leave to and from the charter school and another LEA was referenced in the Petition. Staff was uncertain of employees' ability to transfer leave. Petitioners clarified in the capacity interview that employees are able to transfer sick leave. (Petition, pg. 167)

Element N: Dispute Resolution Procedures

The Petition must include the procedures to be followed by the Charter School and the SCOE to resolve disputes relating to provisions of the charter. (Ed. Code, § 47605(c)(5)(N).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a process for the charter and the authorizer to settle disputes related to the provisions of the charter. (Petition, pg. 168-169)

The Petition references that PCI policies and procedures will be used by the Charter to resolve internal complaints and disputes (Petition, pgs. 139, 168).

- Includes a reference to the Uniform Complaint procedures and a description of how this process is communicated to parents, staff and the community. (Petition, pg. 168)

The Petition describes an acknowledgement that, except for disputes between the chartering authority and the charter school, all disputes involving the charter school shall be resolved by the charter school according to the charter school's own internal policies. (Petition, pg. 168). However, nowhere are the policies/procedures included with the Petition.

The Petition describes a statement that if any such dispute concerns facts or circumstances that may be cause for revocation of the charter, the authorizer shall not be obligated by the terms of the dispute resolution process as a precondition to revocation. (Petition, pg. 169)

Element O: Closure Procedures

The Petition must include the procedures to be used if the Charter School closes. (Ed. Code, § 47605(c)(5)(O))

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes procedures to be used if the charter school closes, including the following:

- Who is the responsible entity or person that will conduct closure-related activities?
- How the charter will communicate the closure to students, parents and guardians, the authorizing entity, the county office of education, the charter's special education local plan area, the retirement systems in which the school's employees participate, and the California Department of Education.
- Who will conduct the process for the completion and submission of final financial reports, expenditure reports for entitlement grants, and the filing of any required final expenditure and performance reports?

(Petition, pp. 170 -171)

The Petition describes the maintenance plan for pupil records and the manner in which parents and guardians may obtain copies of pupil records if the charter school closes, including how information will be preserved and transferred. (Petition, pp. 170 -171)

The Petition describes a process for how the charter will ensure a final audit of the charter school.

- An assurance the audit will be conducted within six months of closure.
- The disposition of the charter school's assets.
- Plans for disposing net assets including at least the following:
 - The disposition of all assets of the charter, including cash and accounts receivable and an inventory of property, equipment and other items of material value.
 - An accounting of all liabilities, including accounts payable and any reduction in apportionments as a result of audit findings or other investigations, loans, and unpaid staff compensation.
 - An assessment of the disposition of any restricted funds received by or due to the charter.
 - Process for the return of any donated materials and property in accordance with any conditions established when the donation of such materials or property was accepted.

(Petition, pp. 170 -171)

The Petition describes the transfer and maintenance of personnel records in accordance with applicable law. (Petition, pp. 170 -171)

Required Supplemental Criteria

Financial and Administrative Plan

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes a first year operational budget, including:

- Annual revenues and expenditures clearly identified by source. (Appendix 7: Budget and Financial Documents)

Petitioner has LCAP goals and actions that seem to be aligned with their budget; ideally, the Petition would reflect further assumptions to strengthen the alignment verification. (Petition, pgs. 91-109 and Appendix 7: Budget and Financial Documentation). During the Capacity interview, petitioners described their alignment of goals with the budget. However, Petitioners should provide a clear written description of the alignment of LCAP expenditures with their budget.

The Petition describes financial projections that include a clear description of planning assumptions. (Appendix 7: Budget and Financial Documents -)

The Petition describes start-up costs with a reasonable allocation for most major start-up costs. (Appendix 7: Budget and Financial Documents)

The Petition describes cash flow projections for first three years with a monthly projection of revenue receipts in line with local, state and federal funding disbursements. (Appendix 7: Budget and Financial Documents)

The Petition describes structure for administrative services and operations (Petition, p. 175-176)

Back Office Providers

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes the name of the back office provider and a description of support used by the charter. (Petition, p. 175)

Charter Management Organization

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes the name and relationship of PCI to charter school, along with other relevant details. (Petition, pgs. 173-175)

Facilities: Evaluation Criteria Education Code § 47605(h)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition generally describes the type and the location of the charter school facility or facilities that the Petitioner proposes to operate, even though it does not identify the precise location it will operate. (Petition, pgs. 29, 175)

The Petition generally describes current and projected availability of facilities but does not presently specify where the Charter School proposes to locate, or specifically what facilities will be used as that process remains underway with the Charter School's realtor. (Petition, p. 175) The Petition includes

- Assurances of legal compliance with all health and safety, ADA, and applicable building codes. (Petition, p. 140, 176)
- Adequate budget for anticipated costs, including renovation, rent, maintenance and utilities. (Appendix 7: Budget and Financial Documents)
- Assurance that the facilities shall be accessible for all students with disabilities (Petition, p. 79)

The Petition described that the Charter School may apply for Proposition 39 facilities (Petition, p. 176)

Impact Statement: Evaluation Criteria Education Code § 47605(h)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition discusses an anticipated operational memorandum of understanding between the authorizer and charter school, and further discusses potential civil liability effects, upon the school and the authorizer. (Petition, p. 172, 176)

Community Impact: Evaluation Criteria Education Code § 47605(c)(7)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

The Petition adequately described a program that Staff has determined does not reflect that it will duplicate a program currently offered by the District, within the meaning of Education Code section 47605(c)(7), nor is there evidence it will it substantially undermine existing school district services, academic offerings, or program offerings. (Petition, pgs. 26-114)

Special Education: Evaluation Criteria Education Code § 47641(a) and Education Code § 47646

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition sufficiently describes the school's special education structure in detail, including discussion of provision of services under the IDEA, Section 504, special education staffing, responses to requests for assessments, identification and referral, the IEP process, student placement, addressing due process and parent concerns, and more. (Petition, p. 74, 79-85)

The Charter Petition includes evidence that the school has consulted with, and will become a member of, the El Dorado Charter SELPA. (Appendix 9: Letter from EDCOE SELPA)

The Petition includes the following assurances:

- The charter will comply with all provisions of IDEA. (Petition, p.79)
- Discusses admission based on disability or lack of available services. (Petition, pgs. 82,142-143)
- Student study team process will be implemented. (Petition, p.73-74)
- Students qualifying for Section 504 services will receive such services. (Petition, p 84-85.)

Required Declaration

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school. (Petition, p. 8)

Affirmations: Evaluation Criteria Education Code § 47605(e)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes affirmations that:

- The school will be nonsectarian in its:
 - Programs
 - Admission policies
 - Employment practices
 - All other operations(Petition, p. 8, 129, 142)
- The school shall not charge tuition. (Petition, p. 8, 142)
- The school shall not discriminate against any pupil on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the California Penal Code. (Petition, p. 8, 129, 142)
- Admission to a charter school shall not be determined according to the place of residence of the pupil, or of the pupil's parent or legal guardian, within this state, except that an existing public school converting partially or entirely to a charter school under this part shall adopt and maintain a policy giving admission preference to pupils who reside within the former attendance area of that public school. (Petition, p.8, 142)

- The charter school shall admit all pupils who wish to attend the charter school. (Petition, p. 8, 143)
- The school will comply with federal, state and local laws as required for charter schools. (Petition, p. 8-10)

Alternative Education Criteria: Education Code § 58500 – 58512

Staff have concluded that this element of the Petition is not applicable.

Independent Study Criteria: (5 Year Moratorium)

Staff have concluded that this element of the Petition is not applicable.

6. Does the Petition contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 (commencing with Section 3540) of Division 4 of Title 1 of the Government Code. (Education Code § 47605(b))?

- **Yes.** Staff have determined that the Petition contains the required declaration.

In Summary:

The declaration is found on page 8 of the Petition.

7. Is the charter school demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate?

- **No.** Staff have determined the Charter School is not demonstrably unlikely to serve the interests of the entire community in which it is proposing to operate.

In summary:

- The Petition and associated documents do not support a finding that the proposed Charter School would substantially undermine existing services, academic offerings, or programmatic offerings of the school district in which it is proposing to locate.
- The Petition and associated documents do not support a finding that the proposed charter school would duplicate a program currently offered within the local school district, within the meaning of Education Code § 47605(c)(7).

8. Whether the school district is not positioned to absorb the fiscal impact of the proposed charter school?

- **None of the statutory criteria are present indicating the school district is not positioned to absorb the fiscal impact of the proposed charter school, within the meaning of Education Code § 47605(c)(8).**

In summary:

- The District does not have a qualified interim certification pursuant to Section 42131 and the county superintendent of schools, in consultation with the County Office Fiscal Crisis and Management Assistance Team, has not certified that approving the charter school would result in the school district having a negative interim certification pursuant to Section 42131;
- The District does not have a negative interim certification pursuant to Section 42131; and
- The District is not under state receivership.

9. Evidence for denying the Petition.

From Staff's analysis, no findings specific to the particular Petition were identified that rose to the level of justifying denial of the Petition. However, several deficient items are noted in this staff report and should be resolved through an operational Memorandum of Understanding and other oversight measures. These items include:

- a. Lack of more precise facilities information, including specific address;
- b. Lack of inclusion of dispute resolution policy/procedures for internal conflict referenced in the petition;
- c. Ambiguity in language following assurance that Charter School will resolve any audit deficiencies to the satisfaction of the authorizer;
- d. While goals and actions of the Charter School's LCAP are present in the petition, as well as budget expenditures that could achieve their stated goals and actions, Petitioners lack a clear description of the correlation between their goals and budget.
- e. Lack of assurance that recruitment materials will be printed in all languages that are identified as the primary language spoken by 15% or more of families within the District's boundaries in order to achieve a racial and ethnic balance.

Staff Recommendation

Based on Staff's careful review of the Petition, it is recommended that the County Board adopt the above findings as its own, and:

1. Approve the Petition submitted by the Charter School, as Staff have concluded that the Petition meets the requirements for approval pursuant to Education Code section 47605; and
2. As a condition of approval, require the Charter School, within 45 days of approval, to:

- a. Execute a Memorandum of Understanding addressing the items noted in Section 9 (a)-(e) of this staff report; and
 - b. Provide documentation verifying purchase or lease of Charter School facilities, including the precise location for said facilities.
 - c. Make changes throughout the Petition as needed to reflect the County Board as authorizer.
- 3. Approve any admissions preferences set forth in the Petition.



DECEMBER 6, 2022

Via Email
tomr@sutter.k12.ca.us

Tom Reusser, Superintendent
Sutter County Superintendent of Schools
970 Klamath Lane
Yuba City, California 95993

RE: Staff Report and Proposed Findings of Fact Regarding New Pacific School – Yuba City Petition

Dear Superintendent Reusser,

Pacific Charter Institute ("PCI"), which proposed to operate New Pacific School – Yuba City ("New Pacific School" or "NPS"), is in receipt of the Staff Report and Proposed Findings of Fact Regarding New Pacific School – Yuba City Petition. New Pacific School greatly appreciates the diligence demonstrated by the Sutter County Office of Education ("County") in its detailed staff report. We concur that the charter merits approval.

New Pacific School writes to address the items identified by the County for inclusion in a Memorandum of Understanding (MOU) between the parties. Below please find responses to each of the identified items, in the order presented.

a. Lack of more precise facilities information, including specific address;

Due to negotiations and fiduciary responsibility with public funds, the NPS team / PCI negotiates in closed session in accordance with the Brown Act. NPS is actively engaged in locating a facility and will notify the County of the address as soon as it can be determined. We request flexibility from the County on the timeline for finalizing a lease.

b. Lack of inclusion of dispute resolution policy/procedures for internal conflict referenced in the petition;

Conflict resolution at New Pacific School Yuba City begins at the most local level between staff members. If staff members and the supervisor are unable to resolve the conflict PCI human resources engages with the parties for resolution. If human resources is unable to resolve the dispute the executive director will evaluate the dispute and seek to resolve it. All staff members may go directly to the executive director for resolution, but that person (s) may be referred to human resources. ALL

employees may address the PCI Board of Directors if they continue to seek resolution within PCI. The PCI Board of Directors may resolve the issue and if it is unable to resolve the conflict it may contract with an outside agency to seek resolution. NPS does not object to memorializing this process in an MOU, however, we note that Education Code Section 47605(c)(5)(N) does not require a description of internal dispute resolution procedures in the charter petition.

c. Ambiguity in language following assurance that Charter School will resolve any audit deficiencies to the satisfaction of the authorizer;

New Pacific School Yuba City will resolve all audit exceptions according to GAAP and state audit guidelines. The state audit guidelines are consistent between charter schools and school districts. This norm should satisfy Sutter County Office of Education as the regulations apply to all LEA's. Education Code Section 47605(c)(5)(I) mandates that any concerns around deficiencies in the annual financial audit are resolved to the satisfaction of the charter authority. We do not have the unilateral prerogative to determine what resolution would be to the satisfaction of the County, and we are open to the County's preference.

d. While goals and actions of the Charter School's LCAP are present in the petition, as well as budget expenditures that could achieve their stated goals and actions, Petitioners lack a clear description of the correlation between their goals and budget.

State Priority	Goal	LCFF / LCAP amount
<p>State Priority #1 – Basic Services <i>The degree to which teachers are appropriately assigned (E.C. §44258.9) and fully credentialed, and every pupil has sufficient access to standards-aligned instructional materials (E.C. § 60119), and school facilities are maintained in good repair (E.C. §17002(d))</i></p>	<p>All students will receive instruction from teachers fully credentialed in the subject areas, will have sufficient access to standards-aligned instructional materials, and will learn in a well-maintained school environment.</p>	<p>NOTES: Salaries, benefits teaching staff/para's Payroll series \$554,051</p>
<p>State Priority #2— Implementation of Common Core State Standards <i>Implementation of State Standards (including CCSS and ELD) including how EL students will be enabled to gain academic content knowledge and English language proficiency</i></p>	<p>New Pacific School provides CCSS-based instruction to all students. New Pacific School provides differentiated professional development focused on effective instructional practices aligned to CCSS and ELD. New Pacific School uses interim and summative assessments aligned with CCSS.</p>	<p>PD/Curriculum programs Combination of 5000 and 7000 series: Portions of Travel & Conference, Instructional Services \$10,000 plus 1% of 7000 series</p>
<p>State Priority #3— Parental Involvement and Family Engagement <i>A. Parental involvement and family engagement, including efforts the Charter School makes to seek parent input in making decisions for the Charter School, and including how the Charter School will promote parental participation in programs for unduplicated pupils and individuals with exceptional needs.</i></p>	<p>New Pacific School will provide opportunities for parental involvement. Parents access all information and data about their student through PowerSchool suite of programs including, but not limited to, coursework, grades, state and school-wide assessment results, teacher communication, portfolio completion and school updates. NPS will have staff that speaks Punjabi, Spanish, and other concentration languages in the Yuba City community.</p>	<p>Powerschool & social media Combination of 7000 and Payroll series: Administrative services & Advertising 1% of \$12,287 Principal Salary \$165,377</p>
<p>State Priority #4— Student Achievement <i>Pupil achievement, as measured by all of the following, as applicable:</i></p>	<p>Schoolwide intervention in language arts and mathematics with assigned appropriate CCSS-aligned instructional materials and practice testing for familiarity with format and content.</p>	<p>4000 series Portion of the \$190,000</p>

	Parents will be communicated in their home language including Punjabi and Spanish regarding their student plan and updates.	
State Priority #5— Student Engagement <i>Pupil engagement, as measured by all of the following, as applicable:</i>	New Pacific School will provide a safe, nurturing and engaging learning environment for all its students and families, including those of the various subgroups enrolled.	Facilities & Admin Services 5000 series \$171,618 Support Staff Payroll series included in other priorities
State Priority #6— School Climate <i>School climate, as measured by all of the following, as applicable:</i> A. <i>Pupil suspension rates</i> B. <i>Pupil expulsion rates</i> <i>Other local measures, including surveys of pupils, parents, and teachers on the sense of safety and school connectedness</i>	Students, parents, and teachers will be trained and implement best practices. All counselors will be promoting Leader in Me mental health strategies for students. Charter School leadership will work with teachers and families to manage student behavior issues and concerns. Parents will be communicated in their home language including Punjabi and Spanish to support the development of school climate and promote Leader in Me principals.	Leader in Me training, counseling, office staff, Combination of 5000 Travel & Conference \$10,000 and 7000 PCI Admin Travel & Conference, PCI Instructional Salaries & Benefits 1% of \$49,193. Some overlap with other priorities
State Priority #7— Course Access The extent to which pupils have access to, and are enrolled in, a broad course of study, including programs and services developed and provided to unduplicated students (classified as EL, FRPM- eligible, or foster youth; E.C. §42238.02) and students with exceptional needs. “Broad course of study” includes the following, as applicable: Grades 1-6: English, mathematics, social sciences, science, visual and performing arts,	Students, including all student subgroups and students with exceptional needs, will have access to and enroll in our academic and educational program as outlined in the New Pacific School charter document.	Combination of 4000 and 5000 series for Instructional: Portion of the \$200,000

<p>health, physical education, and other as prescribed by the governing board. (E.C. §51210)</p> <p>Grades 7-12: English, social sciences, foreign language(s), physical education, science, mathematics, visual and performing arts, applied arts, and career technical education. (E.C. §51220(a)-(i))</p>		
<p>State Priority #8—Other Student Outcomes Pupil outcomes, if available, in the subject areas described above in #7, as applicable.</p>	<p>All students will have access to CCSS language arts programs, K-12.</p> <p>All students will have access to small group, one-on-one, and online intervention programs.</p> <p>All K-2 students will be assessed for literacy and appropriate interventions will be implemented for students not reading at grade level.</p> <p>Qualifying high school students will have access to dual enrollment.</p>	<p>Combination of Payroll for teachers/paras and 7000 series. Overlapped with other state priorities.</p>

e. Lack of assurance that recruitment materials will be printed in all languages that are identified as the primary language spoken by 15% or more of families within the district's boundaries in order to achieve a racial and ethnic balance.

New Pacific School Yuba City will hire staff or contract with experts to ensure populations greater than 15% will be communicated with in their home language through written materials and direct verbal communication. The languages will include Punjabi and Spanish. Further, a staff member will be hired that will speak languages utilized by greater than 15% of NPS families. All recruitment materials will be printed in English, Punjabi, Spanish, and any other language spoken by 15% or more of NPS families within the district boundaries.

* * *

New Pacific School – Yuba City looks forward to its opportunity to meet with the County Board on December 14th. We stand ready to negotiate a Memorandum of Understanding with County staff. Please feel free to contact me at paul.keefer@pacificcharters.org or 916-616-3958 if you have any questions.

Sincerely,



Paul Keefer
Lead Petitioner

Agenda Item No. 9.0

BOARD AGENDA ITEM: Adopt or Deny the New Pacific School Yuba City Petition

BOARD MEETING DATE: January 18, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

✓ Action

Joe Hendrix

 Reports/Presentation

SUBMITTED BY:

 Information

Joe Hendrix

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Joe Hendrix

BACKGROUND AND SUMMARY INFORMATION:

The Sutter County Board of Education has two options for action with regard to the New Pacific School Yuba City Petition:

1. Approve the Petition – Resolution No. 22-23-IV – Resolution to Approve the Petition to Establish the New Pacific School – Yuba City Charter School
2. Deny the petition - Resolution No. 22-23-V – Resolution to Deny the Petition to Establish the New Pacific School – Yuba City Charter School and Written Findings in Support Thereof

**RESOLUTION OF THE SUTTER COUNTY
BOARD OF EDUCATION**

RESOLUTION NO. 22-23-IV

**RESOLUTION TO APPROVE THE PETITION TO ESTABLISH THE
NEW PACIFIC SCHOOL – YUBA CITY CHARTER SCHOOL**

WHEREAS, the approval of charter schools is governed by the Charter Schools Act of 1992, as subsequently amended, codified in Education Code sections 47600 *et seq.*, and the implementing regulations of Title 5 of the California Code of Regulations (5 C.C.R. §§11960 *et seq.*); and

WHEREAS, Education Code section 47605(b) charges school district governing boards with the responsibility of reviewing charter petitions to determine whether they meet the legal requirements for a successful charter petition; and

WHEREAS, Education Code Section 47605(j)(1) provides that if the governing board of a school district denies a petition, the petitioner may elect to submit the petition for the establishment of a charter school to the county board of education; and

WHEREAS, a successful charter petition must contain reasonably comprehensive descriptions of the criteria set forth in Education Code section 47605(b)(5)(A)-(Q), as well as the affirmations and other requirements set forth in Education Code section 47605; and

WHEREAS, the county board of education shall not deny a petition unless it makes written factual findings specific to the particular petition, setting forth specific facts to support any of the following findings:

1. The charter school presents an unsound educational program for the students to be enrolled in the charter school;
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition;
3. The petition does not contain the number of signatures required by subdivision (a) of Education Code section 47605;
4. The petition does not contain an affirmation of each of the required conditions described in subdivision (e) of section 47605;
5. The petition does not contain reasonably comprehensive descriptions of all required elements set forth in subdivision (b)(5) of section 47605;
6. The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public school employer of the employees of the charter school for purposes of the Educational Employment Relations Act;

7. The charter school is demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate;
8. The school district is not positioned to absorb the fiscal impact of the proposed charter school; and

WHEREAS, on September 21, 2022, the Sutter County Board of Education ("Board") received a petition to establish the New Pacific School- Yuba City charter school ("Petition") ; and

WHEREAS, the Board, consistent with Education Code section 47605(b), is obligated to take action to grant or deny the Petition within 90 days of submission; and

WHEREAS, a public hearing on the Petition was accordingly held on October 12, 2022, at which time the Board considered the level of support for the Petition by teachers employed by the District, other employees of the District, and parents/guardians; and

WHEREAS, the County staff has conducted an extensive review and analysis of the Petition, as well as the legal grounds articulated in the Education Code for purposes of determining whether the Petition meets the minimum standards for approval; and

WHEREAS, the Board published the County Office of Education's *Staff Report and Proposed Findings of Fact Regarding New Pacific School – Yuba City Petition*, including staff's recommendations regarding the Petition on November 28, 2022, ("Staff Report"), a copy of which is attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, the Board has accordingly convened at a public hearing on January 18, 2023, to consider the admissions preferences described in the Petition and to decide whether to grant or deny the Petition; and

NOW, THEREFORE BE IT RESOLVED, that the Sutter County Board of Education does resolve, determine, and order the following:

1. The foregoing recitals are hereby adopted as true and correct.
2. The Board has considered the Petition, including the findings of fact and noted deficiencies, as detailed in the Staff Report posted on November 28, 2022, and attached as Exhibit A.
3. The Board has considered, and approves of, the admissions preferences described in the Petition.

4. The Board hereby adopts the attached staff findings in Exhibit A as its own, and approves the Petition to establish the New Pacific School – Yuba City for an initial five-year term, beginning on July 1, 2023, and ending on June 30, 2028, *contingent upon the following*:
 - The execution of a Memorandum of Understanding addressing the items noted in section 9 (a)-(e) of the Staff Report (Exhibit A);
 - The provision by Petitioner(s) of documentation verifying the purchase or lease of Charter School facilities, including the address of said facilities; and
 - That the Petitioner(s) make changes throughout the Petition as needed to reflect the County Board as authorizer
5. The Superintendent or his designee is authorized and directed to take such action as may be reasonably necessary to effectuate the purpose and intent of this Resolution.

PASSED AND ADOPTED by the Governing Board of the Sutter County Superintendent of Schools Office, Yuba City, California, on the 18th day of January 2023, at a regular meeting by the following vote:

Ayes:
Noes:
Abstentions:
Absent:

STATE OF CALIFORNIA

COUNTY OF SUTTER

I, Tom Reusser, Ex-Officio to the Governing Board of the Sutter County Superintendent of Schools of Yuba City, California, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the said Board at a regular meeting thereof held at its regular place or meeting at the time and by the vote above stated, which resolution is on file in the office of said Board.

June McJunkin, President
Sutter County Board of Education

Tom Reusser, Ex-Officio
Sutter County Board of Education

EXHIBIT A

**SUTTER COUNTY BOARD OF EDUCATION STAFF REPORT AND
PROPOSED FINDINGS OF FACT REGARDING NEW PACIFIC SCHOOL –
YUBA CITY PETITION**

ATTACHED

Exhibit A

SUTTER COUNTY BOARD OF EDUCATION STAFF REPORT AND PROPOSED FINDINGS OF FACT REGARDING NEW PACIFIC SCHOOL – YUBA CITY PETITION

I. Introduction

On September 21, 2022, New Pacific School—Yuba City (the “Charter,” or “Charter School”) timely submitted a charter school petition (“Petition”) to the Sutter County Board of Education (the “County Board”), pursuant to Education Code section 47605(k)(1)(A), following denial by the Yuba City Unified School District of said Petition on or about August 23, 2022. The Charter School would be located within the boundaries of Yuba City Unified School District and would initially serve 100 students in grades TK-5. The Petition seeks an initial charter term that would begin on July 1, 2023 and end on June 30, 2028.

On October 12, 2022, the County Board held a public hearing to consider the level of public support for the Petition. On November 1, 2022 county staff conducted a capacity interview with Petitioners. On December 14, 2022, the County Board will hold a public hearing to take action to approve or deny the Petition, and to consider the admissions preferences in the Petition.

II. Summary of Charter School’s Proposed Mission and Program

The Mission, Vision, and Goals articulated through the charter petition include a commitment to being leaders in whole child education, inquiry driven learning, and family partnerships. This commitment is supported by:

- A small school environment with individualized educational programs, responsive school resources, and well supported school personnel.
- A student-centered approach designed to ensure students are challenged, engaged, supported, and safe.

Programmatically, the petition describes multi-grade classrooms organized and facilitated by “Learning Growth Plans,” Project Based Learning, and embedded Social Emotional Learning.

The stated goal is to produce graduates who will be lifelong, purpose-driven learners who author their own futures and thrive in a rapidly changing world.

III. Criteria for Reviewing a Charter Petition

A county authorizer reviewing a petition that is appealed from a school district denial must approve or deny petitions in the same manner as a petition to a district. (Ed. Code, § 47605(k)(1)(A).) Education Code section 47605 subd. (c) states that “[t]he

governing board of the school district shall grant a charter for the operation of a school under this part if it is satisfied that granting the charter is consistent with sound educational practice and with the interests of the community in which the school is proposing to locate.” The authorizer also must consider “the academic needs of the pupils the school proposes to serve.”

A school district board or county authorizer shall not deny such a petition for the establishment of a charter school unless it makes written factual findings, specific to the particular petition, setting forth specific facts to support one or more of the following findings:

1. The charter school presents an unsound educational program for the pupils to be enrolled in the charter school.
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.
3. The petition does not contain the number of signatures required by subdivision (a) [of section 47605].
4. The petition does not contain an affirmation of each of the conditions described in subdivision (e) [of section 47605].
5. The petition does not contain reasonably comprehensive descriptions of all of the 15 elements set forth in [section 47605, subdivision (b)(5)].
6. The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 (commencing with Section 3540) of Division 4 of Title 1 of the Government Code. (Education Code § 47605(b))
7. AB 1505 also introduced two new bases for denial: “community interests” under Education Code Section 47605 (c)(7) and “fiscal impact” under Education Code section 47605 (c)(8). While the proposed school’s potential fiscal impact is a part of the consideration under section 47605 (c)(7), there is a separate basis to deny under (c)(8) if the school district meets the statutory criteria showing inability to absorb the fiscal impact of the proposed charter school. In order to deny based on section 47605 (c)(7), the district must make the following findings:

The charter school is demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate. This finding must include analysis and consideration of the fiscal impact of the proposed charter school. The district must also describe the specific facts and circumstances that analyze and consider the following factors:

- The extent to which the proposed charter school would substantially undermine existing services, academic offerings, or programmatic offerings.
 - Whether the proposed charter school would duplicate a program currently offered within the school district and the existing program has sufficient capacity for the pupils proposed to be served within reasonable proximity to where the charter school intends to locate.
8. To deny a petition based on fiscal impact under section 47605 (c)(8), the school district must demonstrate it is not positioned to absorb the fiscal impact of the proposed charter school. Charter schools proposed in a school district satisfying one of these conditions shall be subject to a rebuttable presumption of denial. A school district meets the statutory criteria if:
- it has a qualified interim certification pursuant to Section 42131 and the county superintendent of schools, in consultation with the county office Fiscal Crisis and Management Assistance Team, certifies that approving the charter school would result in the school district having a negative interim certification pursuant to Section 42131;
 - it has a negative interim certification pursuant to Section 42131; or
 - it is under state receivership.

PROPOSED FINDINGS OF FACT¹

County staff conducted a thorough analysis of the Petition and its supporting documents, and provide the County Board with the following proposed findings of fact and recommendation regarding the Petition.

1. Does the Charter present an unsound educational program?

No. Staff have concluded that the Charter does not present an unsound educational program for the students it proposes to educate.

In Summary:

- The small school environment, *Leader in Me*, and project based learning described in the Petition are research-based and provide valid bases for the Charter School's proposed educational program. (Petition, pgs. 27, 35-36)
- A low student to staff ratio supports the educational program. (Petition, p. 27)

¹ Staff note that some of the data tables referenced and relied upon in the Petition are inaccurate, at least in part. These inaccuracies have been considered by staff, but do not ultimately change the conclusions in this analysis.

- There is no legal requirement that charter schools utilize state adopted curriculum. That being said, curriculum referenced in the Petition, and further discussed in the capacity interview, are appropriate for the educational program. As noted by the Special Education staff's review, the curriculum is effective for targeted instruction and used for students with disabilities. (Petition, pgs. 47-66)
- The Petition provides for supports such as tutoring, targeted one-on-one assistance, strategic interventions, intensive interventions, and online support programs to support student success. (Petition, pgs 18, 100, 105, 113)

2. Are the Petitioners demonstrably unlikely to successfully implement the program set forth in the Petition?

No. Staff have concluded that the Petitioners are not demonstrably unlikely to successfully implement the program set forth in the Petition.

In summary:

- The Charter School will be operated by Pacific Charter Institute ("PCI"), which has a record of successfully operating and implementing charter school academic programs in the region. (Petition, pgs. 13, 17-18)
- The Governance, organizational structure, and Board of Directors' experience support successful implementation. (Petition, pgs. 115-127)
- PCI staff's managerial experience and required employee qualifications support successful implementation. (Petition, pgs. 120-125 and 129-135)
- Administrative, educational, Human Resources, Legal, and Special Education services provided by PCI, as described, are sufficient, and there is a history of success at other schools, supporting successful implementation. (Petition, p. 175)
- The financial position of PCI, as analyzed by staff, supports successful implementation. (Appendix 6: 2021 Financial Audit for Pacific Charter Institute & Appendix 7: Budget and Financial Documents)
- The proposed educational program describes its curriculum, methodology, and structure in detail, along with how it will educate its student population, including high and low achievers and special education students, supporting successful implementation. (Petition, p. 43-85)
- The Charter School has represented that it will be approved for membership in the El Dorado Charter SELPA. (Appendix 9: Letter from EDCOE SELPA)

3. Does the Petition contain the number of signatures required by Education Code 47605(a)?

Yes. Staff have concluded that the Petition contains the number of signatures required by Education Code 47605(a).

In Summary:

EC 47605(a) states that “the petition may be submitted to the governing board of the school district for review after either of the following conditions is met:

(A) The petition is signed by a number of parents or legal guardians of pupils that is equivalent to at least one-half of the number of pupils that the charter school estimates will enroll in the charter school for its first year of operation.

(B) The petition is signed by a number of teachers that is equivalent to at least one-half of the number of teachers that the charter school estimates will be employed at the charter school during its first year of operation.”

The Petition budget assumptions project staffing three (3) teachers at the Charter School during its first year of operation (Appendix 7: Budget and financial Documents), and the Petition was signed by three (3) teachers, which exceeded one-half of the number of teachers that the Charter School estimates will be employed at the Charter School during its first year of operation (Appendix 7: Budget and financial Documents). Therefore, this requirement is met.

4. Does the Petition contain an affirmation of each of the conditions described in subdivision (e) [of section 47605]?

Yes. Staff have concluded that the Petition contains affirmations of each condition described in Education Code 47605(e).

In Summary:

Formal affirmations are found on Petition pages 8-10, and meet the legal requirements for a charter Petition.

5. Does the Petition contain reasonably comprehensive descriptions of all of the [15 elements set forth in section 47605, subdivision (c)(5)]?

Yes. Staff have concluded that the Petition contains reasonably comprehensive descriptions of all of the elements set forth in Education Code 47605(c)(5).

Below is a summary by element.

Element A: Vision, Mission, and Educational Program

A petition should provide a reasonably comprehensive description of the educational program of the charter that includes a description of “whom the charter school is

attempting to educate,” what it means to be an “educated person in the 21st century, and how learning best occurs.” (Ed. Code, § 47605, subd. (c)(5)(A)(i).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

- The Petition describes the targeted student populations and community need, including:
 - The students the charter school will try to educate and a demonstration of need for the proposed educational program (Petition, p. 26-37);
 - Grade levels and number of students the charter school plans to serve (Petition, p. 26-27, 36);
 - A clear, concise school mission and vision statement that aligns with the target population (Petition, p. 27); and
 - The needs and challenges of the student groups to be served (Petition, p. 28-34).
- The Petition describes attendance, including:
 - The school year/academic calendar, number of school days and instructional minutes (Petition, p. 43-47);
 - Attendance expectations and requirements, including enrollment projections (Petition, p. 36);
 - The master/daily schedule and proposed bell schedule (Petition, p. 43-47 and Appendix 7: Budget and financial Documents)
- The Petition describes what it means to be an educated person in the 21st Century, including:
 - Goals that are consistent with enabling all pupils to become or remain self-motivated, competent, lifelong learners (Petition, pgs. 26, 38-40);
 - Lists of academic skills and qualities important for an educated person (Petition, pgs. 28, 38); and
 - Lists of general nonacademic skills and qualities important for an educated person (Petition, p. 38-40).
- The Petition describes how learning best occurs and instructional design, including:
 - A framework for instructional design that is aligned with the needs of the students that the charter has identified as its target student population (Petition, pgs. 38-43);
 - A description of the learning setting (e.g., site-based matriculation, independent study, tech-based) (Petition p. 11, 39-40);
 - Instructional approaches and strategies the school will use that will enable the school’s students, including subgroup populations such as English language learners (ELL), to master the content standards for

- the core curriculum areas adopted by the State Board of Education (Petition, pgs. 33-36, 47-65);
 - A process for developing or adopting curriculum and teaching methods (Petition, pgs. 47-65);
 - How the charter school will identify and meet the needs of students with disabilities, ELL students, students who are achieving substantially above or below grade level expectations, and other special student populations (note: The description demonstrates understanding of the likely ELL population and includes a sound approach to identify and meet the needs of subgroup populations) (Petition, pgs. 70-85);
 - A special education plan including, but not limited to, the means by which the charter school will comply with the provisions of Education Code section 47641 (Petition, pgs. 79-85); and
 - A plan for professional development that aligns with the charter school's proposed program (Petition, pgs. 66-68).
- The Petition describes its materials and technology, including:
 - How staff's and students' technology resources are aligned with the instructional program and meet state assessment requirements (Petition, p. 70-71);
 - What materials are available to students (Petition, pgs. 39, 70-71);
 - student-to-computer ratio appears reasonable (Petition, p. 70-71);
 - A description or plan for providing adaptive technology for special education students (Petition, pgs. 70, 79-83); and
 - Common Core technology standards, digital assessments, and professional learning (Petition, p. 66-68, 70-71).
- The Petition describes annual goals, including:
 - Annual goals for all pupils and for each subgroup of pupils identified pursuant to Education Code Section 52052 that apply to the grade levels served (Petition, pgs. 91-110);
 - Goals tied to state priorities listed in Education Code Section 52060(d) and LCAP, as appropriate (additional priorities related to unique aspects of the proposed charter school program include goals and specific annual actions) (Petition, pgs. 91-110); and
 - Specific annual actions designed to achieve the stated goals (Petition, pgs. 99-110).
- The Petition describes requirements for Charter Schools serving high school students, including:
 - How parents will be informed about the transferability of courses to other public high schools (Petition, p. 47);
 - How parents will be informed about the eligibility of courses to meet college entrance requirements (Petition, pgs. 68-69);

- How each student will receive information on how to complete and submit the Free Application for Federal Student Aid (FAFSA) (Petition, p. 71);
- How the exit outcomes will align with mission, curriculum and assessments (Petition, pgs. 86, 90, 91);
- Information indicating that all students will have the opportunity to take courses that meet the University of California's A-G requirements (Petition, pgs. 22-23, 47); and
- Planned graduation requirements and Western Association of Schools and Colleges accreditations (Petition, pgs. 17, 47-68).

Element B: Measurable Student Outcomes

Every charter petition must identify annual goals, specific annual actions to achieve those goals, measurable pupil outcomes and methods of measuring progress in meeting pupil outcomes. (Ed. Code, § 47605(c)(5)(B-C).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes measurable pupil outcomes for all groups, i.e., specific assessment methods or tools listed for each exit outcome. (Petition, pgs. 89-110)

The Petition describes a description of how pupil outcomes align with the state priorities consistent with the Local Control and Accountability Plan (LCAP), as described in Education Code section 52060(d), that apply for the grade levels served or the nature of the program. (Petition, pgs. 89-110)

The Petition describes specific annual actions designed to achieve the stated goals. (Petition, pgs. 91-109)

The Petition describes additional school priorities related to unique aspects of the proposed charter school program, with goals and specific annual actions. (Petition, pgs. 109-110)

The Petition describes a description of how pupil outcomes will address state content and performance standards in core academic areas. (Petition, pgs. 91-110)

The Petition describes a description of how exit outcomes align with the mission and instructional design of the program. (Petition, pgs. 90-110)

The Petition describes a description or affirmation that benchmark skills and specific classroom-level skills will be developed. (Petition, pgs. 89-91)

The Petition discusses school wide student performance goals students will achieve over a given period of time, including attendance levels, dropout rates, and graduation rate goals. (Petition, pgs. 91-109)

Element C: Student Progress Measurement

Every charter petition must identify annual goals, specific annual actions to achieve those goals, measurable pupil outcomes and methods of measuring progress in meeting pupil outcomes. (Ed. Code, § 47605(c)(5)(B-C).

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary

The Petition describes assessment tools that include required state and federal assessments (e.g., SBAC, ELPAC) for purposes of accountability. (Petition, pgs. 89, 111-114)

The Petition describes at least one assessment method or tool listed for each of the exit assessments. (Petition, pgs. 111-114)

The Petition describes a variety of alternative assessment tools, including tools that use objective means of assessment consistent with the measurable pupil outcomes. (Petition, pgs. 111-114)

The Petition generally describes how chosen assessments are appropriate for standards and skills the charter school seeks to measure. (Petition, pgs. 111-114)

The Petition describes a plan for collecting, analyzing, using and reporting student and school performance to charter school staff and to students' parents and guardians, and for using the data continually to monitor and improve the charter school's educational program. (Petition, pgs. 87-91 and 111-114)

Element D: Governance Structure

A Petition must provide a reasonably comprehensive description of the Charter School's governance structure, including the process for parental involvement. (Ed. Code, § 47605 (c)(5)(D))

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition indicates that "New Pacific School will operate autonomously from the District with the exception of the supervisory oversight as required by statute and other contracted services as negotiated between the District and PCI," and "the PCI Board is

the governing body that will oversee the Charter School, with a Director at the Charter School overseeing day-to-day operations.” (Petition, p. 115).

The Petition describes evidence of PCI’s incorporation as a nonprofit benefit corporation. (Petition, p. 115, 176)

The Petition provides the names and relevant qualifications of all persons whom the Petitioner nominates to serve on the governing body of the charter school. (Petition, p. 116-117)

The Petition references a set of bylaws and basic policies. (Petition, p. 7, 75, 117-118, 122, 176 and Appendix 4: PCI Articles of Incorporation and Bylaws)

The Petition describes evidence that the organization and design of the governance structure reflect the following:

- A seriousness of purpose to ensure that the charter will become and remain a viable enterprise.
- An understanding and assurance of compliance with open meeting requirements.

(Petition, pgs. 8-10 and 115-118)

The Petition generally describes the key features of governing structure including, but not limited to, the following:

- The Petition generally describes a delineation of roles and responsibilities of the governing board and staff. (Petition, pgs. 117-125)
- The Petition generally describes the interaction between the Charter School and the charter management organization with regard to budget, expenditures, personnel, and daily operations. (Petition, p.118-121 and 172-175)
- The Petition generally describes the purpose and composition of board, board committees and/or advisory councils. (Petition, pgs. 116-118 and 125-127)
- The Petition describes the method for selection of replacement board members. (Petition, p. 119)

The Petition generally describes a process for involvement or input of parents and guardians in the governance of the charter school, including the following:

- A delineation of roles and responsibilities of parent councils, advisory committee and other supporting groups. (Petition, p. 125-127)
- A description that it shall notify the parents and guardians of applicant pupils and currently enrolled pupils that parental involvement is not a requirement for acceptance to or continuation at the charter school. (Petition, p. 9)

The Petition generally references specific policies and internal controls that are meant to prevent fraud, embezzlement and conflict of interest, and that ensure the

implementation and monitoring of those policies. (Petition, p. 118, 174, 175 and Appendix 5: Conflict of Interest Code)

During the Capacity Interview, Petitioners communicated specific trainings and professional development that the board takes advantage of. (Petition, p. 118)

The Petition generally describes other important legal or operational relationships between the charter school and granting agency. (Petition, p. 168, 172, 176-177)

Element E: Employee Qualifications

The Petition should identify the qualifications required of individuals who will work at the Charter School. (Ed. Code, § 47605(c)(5)(E).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes core and college preparatory teachers, and affirms all teachers will hold appropriate Commission on Teacher Credentialing certificates, per Education Code 47605.4. (Petition, p. 9, 130)

The Petition describes those positions that the charter school regards as key and for which it specifies additional qualifications, responsibilities and accountability. (Petition, pgs. 129-133)

The Petition describes general qualifications for the various categories of employees (e.g., other administrative, instructional support, non-instructional support). These qualifications appear sufficient to ensure the health and safety of the charter school's faculty, staff and students; however, it is unclear whether an administrative credential will be required for the school principal or other administrators with responsibility for evaluating certificated employees and expelling students, even if such a credential is not strictly required by law. (Petition, pgs. 129-133)

The Petition describes a plan for recruitment, selection, development and evaluation of staff and charter school leaders. (Petition, p. 133-135)

The Petition describes roles and lines of authority for board and management positions. (Petition, pgs. 120- 125 and Appendix 4: PCI Articles of Incorporation and Bylaws)

The Petition does not specify the teacher to student ratio, stating "student to staff ratios will be low" (Petition, p. 27). The budget provides for 3 teachers and 4 teacher assistants to 100 students (Appendix 7: Budget and Financial Documents).

Element F: Health and Safety Procedures

Pursuant to Education Code section 47605(c)(5)(F), the Petition must include the procedures that the school will follow to ensure the health and safety of students and staff.

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition discusses a comprehensive charter school safety plan, provides a safety plan, and gives assurance that the plan will be updated annually and staff shall receive training in emergency response, including appropriate first responder training or its equivalent. (Petition, p. 136-140 and Appendix 8: Safety Plan)

The Petition makes assurances that the charter school will require a criminal background clearance report and proof of tuberculosis examination prior to employment. (Petition, p. 136)

The Petition makes assurances that the charter school will adopt procedures to prevent acts of bullying and cyberbullying, and make the California Department of Education (CDE) online training module available to all employees who interact with students. (Petition, p. 140)

The Petition discusses that charter schools with grades 7-12 will adopt a suicide prevention policy. (Petition, p. 137)

The Petition sufficiently describes health and safety practices for students and staff. (Petition, pgs. 85, 136-140)

The Petition describes assurances regarding compliance with the Americans with Disabilities Act (ADA). (Petition, p. 8)

Element G: Racial and Ethnic Balance

Education Code section 47605(c)(5)(G) requires that a charter petition include a reasonably comprehensive description of the means by which the school will achieve a racial and ethnic balance among its students that is reflective of the general population residing within the territorial jurisdiction of the charter authorizer to which the charter petition is submitted.

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition generally describes practices and policies the charter school will design and implement to attract a diverse applicant pool and enrollment that reflects the general population, including special populations that reside within the district's territorial jurisdiction. (Petition, pgs. 141-145)

The Petition describes practices and policies that appear tailored to achieve racial and ethnic balance. (Petition, p. 141-145)

The Petition describes outreach strategies, which identify the targeted groups for achieving balance. (Petition, p. 141)

The Petition indicated recruitment materials would be published in Spanish, but there was no mention of printing recruitment materials in Punjabi even though a significant portion of the population in the surrounding geographic area speaks Punjabi. (Petition, P. 141). If the Petition is approved, a memorandum of understanding with the Charter School should include the Charter School's assurance it will print student recruitment and other materials in the languages of all significant sub populations (15% and greater).

Element H: Admissions Policies and Procedures

The Petition must describe its admissions requirements, if applicable, pursuant to Education Code section 47605(c)(5)(H).

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes the following assurances: The charter school shall be nonsectarian in its programs, admission policies, employment practices, and all other operations, shall not charge tuition, and shall not discriminate against a pupil on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, including immigration status, equal rights, and opportunities in the educational institutions of the state. (Petition p. 8, 129, 142)

The Petition describes a clear description of admission policies that satisfy legal requirements in the staff's assessment. (Petition, p. 142-145)

The Petition provides a description of how students in the community will be informed and given an equal opportunity to attend the charter school. (Petition, p. 141)

The Petition describes proposed admissions and enrollment requirements, process and timeline, which include the following:

- Information to be collected through the interest form, application form, and/or enrollment form. (Petition, pgs. 143)
- Assurances that enrollment preferences will not require mandatory parent volunteer hours as a criteria for admission. (Petition, pg. 9, 142)

The Petition describes the public random drawing processes that comply with state and federal laws. (Petition, pgs. 143-145)

The Petition does not give any indication that preferences, if given, will negatively impact the racial, ethnic and unduplicated pupil balance the charter school strives to reflect. (Petition, pgs. 8-9, 143-144)

Element I: Annual Independent Financial Audits

The Petition must describe the manner in which annual, independent, financial audits will be conducted, which will employ generally accepted accounting principles, and the manner in which audit exceptions and deficiencies will be resolved to the satisfaction of the chartering authority. (Ed. Code, § 47605 (c)(5)(I).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes the manner in which the audit will be conducted.
(Petition, p. 146)

The Petition describes procedures to select and retain an independent auditor, including:

- Qualifications that will be used for the selection of an independent auditor,
- Assurance that the auditor will have experience in education finance.

(Petition, p. 146)

The Petition describes assurance that the annual audit will employ generally accepted accounting principles. (Petition, pg. 146)

The Petition describes scope and timing of audit, as well as distribution of completed audit to authorizer, county office, State Controller, California Department of Education, and/or other agencies required by law. (Petition, pg. 146)

The Petition describes a process and timeline that the charter school will follow to address any audit findings and/or resolve audit exceptions. (Petition, pg. 146)

The Petition indicates that “the Charter School will inform the District of any outstanding exceptions or deficiencies at the time of audit submission and how they are resolved to the satisfaction of the District”. The Petition further adds that “any disputes regarding the resolution of audit exceptions and deficiencies will be referred to the dispute resolution process referenced in Element N of the petition, or if applicable, referred to the Education Audit Appeals Panel process in compliance with Education Code Section 41344.(Petition, p. 146) However, the Petition states in Element N that “New Pacific School recognizes that it cannot bind the District to a dispute resolution procedure to which the District does not agree. (Petition, p. 168).

Such a proposed resolution does not necessarily ensure the authorizer's satisfaction. (Petition, pg. 146.)

The Petition describes who is responsible for contracting with and overseeing the independent audit. (Petition, pg. 146)

Element J: Suspension/Expulsion Policies and Procedures

Education Code section 47605(c)(5)(J) requires that the petition contain a reasonably comprehensive description of the procedures by which pupils can be suspended or expelled from the charter school for disciplinary reasons, or otherwise involuntarily removed from the charter school for any reason. "Involuntarily removal" includes disenrollment, dismissal, and transfer. Petitions must also describe, at a minimum, "how the charter school will comply with federal and state constitutional procedural and substantive due process requirements."

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a process for suspensions of fewer than 10 days, including the following:

- Oral or written notice of the charges against the pupil.
- If the pupil denies the charges, an explanation of the evidence that supports the charges.
- How an opportunity will be provided for the pupil to present a rebuttal to the charges.

(Petition, p. 155-156)

The Petition describes a process for suspensions of 10 days or more and all other expulsions for disciplinary reasons, including the following:

- Timely, written notice of the charges against the pupil and an explanation of the pupil's basic rights.
- A process of hearing adjudicated by a neutral officer within a reasonable number of days, and to which the pupil has the right to bring legal counsel or an advocate.

(Petition, p.157-158)

The Petition describes a clear statement that no pupil shall be involuntarily removed by the charter school for any reason unless the parent or guardian of the pupil has been provided with written notice, and that ensures the written notice shall be in the native language of the pupil or the pupil's parent or guardian. (Petition, p. 149)

The Petition describes an understanding of relevant laws protecting constitutional rights of students.

- Provides for due process for all students and demonstrates understanding of the rights of students with disabilities, in regard to suspension, expulsion and involuntary dismissal. (Petition, pgs. 148-149)

Explanation of how authorizer may be notified of disciplinary matters. (Petition, p. 160)

Element K: Staff Retirement System

The Petition must describe the manner in which staff members of the Charter School will be covered by the State Teachers' Retirement System, the Public Employees' Retirement System, or federal social security. (Ed. Code, § 47605(c)(5)(K).)
Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a statement of what retirement options will be offered to employees: State Teachers' Retirement System (STRS) (if STRS, then all teachers must participate); Public Employees' Retirement System (PERS); and Social Security. (Petition, pg. 165)

The Petition describes whether and how retirement will be offered. (Petition, pg. 134, 165)

The Petition describes who is responsible for ensuring that the appropriate arrangements for coverage have been made. (Petition, pg. 165)

Element L: Public School Attendance Alternatives

The Petition must describe the public school attendance alternatives for pupils residing within the attendance area who choose not to attend the Charter School. (Ed. Code, § 47605 (c)(5)(L).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition discusses attendance alternatives for students who reside within the county and choose not to attend the charter school. (Petition, pg. 166)

Element M: Post-employment Rights of Employees

The Petition must include the rights of the charter authorizer's employee upon leaving charter authorizer employment to work in the Charter School and any rights of return to the charter authorizer after employment at the Charter School. (Ed. Code, § 47605(c)(5)(M).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes school district employees' return to employment rights, including the following:

- Whether, and how staff may resume employment within the district or authorizer. (Petition, pg. 167)

The potential ability to transfer sick and/or vacation leave to and from the charter school and another LEA was referenced in the Petition. Staff was uncertain of employees' ability to transfer leave. Petitioners clarified in the capacity interview that employees are able to transfer sick leave. (Petition, pg. 167)

Element N: Dispute Resolution Procedures

The Petition must include the procedures to be followed by the Charter School and the SCOE to resolve disputes relating to provisions of the charter. (Ed. Code, § 47605(c)(5)(N).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a process for the charter and the authorizer to settle disputes related to the provisions of the charter. (Petition, pg. 168-169)

The Petition references that PCI policies and procedures will be used by the Charter to resolve internal complaints and disputes (Petition, pgs. 139, 168).

- Includes a reference to the Uniform Complaint procedures and a description of how this process is communicated to parents, staff and the community. (Petition, pg. 168)

The Petition describes an acknowledgement that, except for disputes between the chartering authority and the charter school, all disputes involving the charter school shall be resolved by the charter school according to the charter school's own internal policies. (Petition, pg. 168). However, nowhere are the policies/procedures included with the Petition.

The Petition describes a statement that if any such dispute concerns facts or circumstances that may be cause for revocation of the charter, the authorizer shall not be obligated by the terms of the dispute resolution process as a precondition to revocation. (Petition, pg. 169)

Element O: Closure Procedures

The Petition must include the procedures to be used if the Charter School closes. (Ed. Code, § 47605(c)(5)(O))

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes procedures to be used if the charter school closes, including the following:

- Who is the responsible entity or person that will conduct closure-related activities?
- How the charter will communicate the closure to students, parents and guardians, the authorizing entity, the county office of education, the charter's special education local plan area, the retirement systems in which the school's employees participate, and the California Department of Education.
- Who will conduct the process for the completion and submission of final financial reports, expenditure reports for entitlement grants, and the filing of any required final expenditure and performance reports?

(Petition, pp. 170 -171)

The Petition describes the maintenance plan for pupil records and the manner in which parents and guardians may obtain copies of pupil records if the charter school closes, including how information will be preserved and transferred. (Petition, pp. 170 -171)

The Petition describes a process for how the charter will ensure a final audit of the charter school.

- An assurance the audit will be conducted within six months of closure.
- The disposition of the charter school's assets.
- Plans for disposing net assets including at least the following:
 - The disposition of all assets of the charter, including cash and accounts receivable and an inventory of property, equipment and other items of material value.
 - An accounting of all liabilities, including accounts payable and any reduction in apportionments as a result of audit findings or other investigations, loans, and unpaid staff compensation.
 - An assessment of the disposition of any restricted funds received by or due to the charter.
 - Process for the return of any donated materials and property in accordance with any conditions established when the donation of such materials or property was accepted.

(Petition, pp. 170 -171)

The Petition describes the transfer and maintenance of personnel records in accordance with applicable law. (Petition, pp. 170 -171)

Required Supplemental Criteria

Financial and Administrative Plan

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes a first year operational budget, including:

- Annual revenues and expenditures clearly identified by source. (Appendix 7: Budget and Financial Documents)

Petitioner has LCAP goals and actions that seem to be aligned with their budget; ideally, the Petition would reflect further assumptions to strengthen the alignment verification. (Petition, pgs. 91-109 and Appendix 7: Budget and Financial Documentation). During the Capacity interview, petitioners described their alignment of goals with the budget. However, Petitioners should provide a clear written description of the alignment of LCAP expenditures with their budget.

The Petition describes financial projections that include a clear description of planning assumptions. (Appendix 7: Budget and Financial Documents -)

The Petition describes start-up costs with a reasonable allocation for most major start-up costs. (Appendix 7: Budget and Financial Documents)

The Petition describes cash flow projections for first three years with a monthly projection of revenue receipts in line with local, state and federal funding disbursements. (Appendix 7: Budget and Financial Documents)

The Petition describes structure for administrative services and operations (Petition, p. 175-176)

Back Office Providers

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes the name of the back office provider and a description of support used by the charter. (Petition, p. 175)

Charter Management Organization

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes the name and relationship of PCI to charter school, along with other relevant details. (Petition, pgs. 173-175)

Facilities: Evaluation Criteria Education Code § 47605(h)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition generally describes the type and the location of the charter school facility or facilities that the Petitioner proposes to operate, even though it does not identify the precise location it will operate. (Petition, pgs. 29, 175)

The Petition generally describes current and projected availability of facilities but does not presently specify where the Charter School proposes to locate, or specifically what facilities will be used as that process remains underway with the Charter School's realtor. (Petition, p. 175) The Petition includes

- Assurances of legal compliance with all health and safety, ADA, and applicable building codes. (Petition, p. 140, 176)
- Adequate budget for anticipated costs, including renovation, rent, maintenance and utilities. (Appendix 7: Budget and Financial Documents)
- Assurance that the facilities shall be accessible for all students with disabilities (Petition, p. 79)

The Petition described that the Charter School may apply for Proposition 39 facilities (Petition, p. 176)

Impact Statement: Evaluation Criteria Education Code § 47605(h)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition discusses an anticipated operational memorandum of understanding between the authorizer and charter school, and further discusses potential civil liability effects, upon the school and the authorizer. (Petition, p. 172, 176)

Community Impact: Evaluation Criteria Education Code § 47605(c)(7)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

The Petition adequately described a program that Staff has determined does not reflect that it will duplicate a program currently offered by the District, within the meaning of Education Code section 47605(c)(7), nor is there evidence it will it substantially undermine existing school district services, academic offerings, or program offerings. (Petition, pgs. 26-114)

Special Education: Evaluation Criteria Education Code § 47641(a) and Education Code § 47646

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition sufficiently describes the school's special education structure in detail, including discussion of provision of services under the IDEA, Section 504, special education staffing, responses to requests for assessments, identification and referral, the IEP process, student placement, addressing due process and parent concerns, and more. (Petition, p. 74, 79-85)

The Charter Petition includes evidence that the school has consulted with, and will become a member of, the El Dorado Charter SELPA. (Appendix 9: Letter from EDCOE SELPA)

The Petition includes the following assurances:

- The charter will comply with all provisions of IDEA. (Petition, p.79)
- Discusses admission based on disability or lack of available services. (Petition, pgs. 82,142-143)
- Student study team process will be implemented. (Petition, p.73-74)
- Students qualifying for Section 504 services will receive such services. (Petition, p 84-85.)

Required Declaration

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school. (Petition, p. 8)

Affirmations: Evaluation Criteria Education Code § 47605(e)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes affirmations that:

- The school will be nonsectarian in its:
 - Programs
 - Admission policies
 - Employment practices
 - All other operations(Petition, p. 8, 129, 142)
- The school shall not charge tuition. (Petition, p. 8, 142)
- The school shall not discriminate against any pupil on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the California Penal Code. (Petition, p. 8, 129, 142)
- Admission to a charter school shall not be determined according to the place of residence of the pupil, or of the pupil's parent or legal guardian, within this state, except that an existing public school converting partially or entirely to a charter school under this part shall adopt and maintain a policy giving admission preference to pupils who reside within the former attendance area of that public school. (Petition, p.8, 142)

- The charter school shall admit all pupils who wish to attend the charter school. (Petition, p. 8, 143)
- The school will comply with federal, state and local laws as required for charter schools. (Petition, p. 8-10)

Alternative Education Criteria: Education Code § 58500 – 58512

Staff have concluded that this element of the Petition is not applicable.

Independent Study Criteria: (5 Year Moratorium)

Staff have concluded that this element of the Petition is not applicable.

6. Does the Petition contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 (commencing with Section 3540) of Division 4 of Title 1 of the Government Code. (Education Code § 47605(b))?

- **Yes.** Staff have determined that the Petition contains the required declaration.

In Summary:

The declaration is found on page 8 of the Petition.

7. Is the charter school demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate?

- **No.** Staff have determined the Charter School is not demonstrably unlikely to serve the interests of the entire community in which it is proposing to operate.

In summary:

- The Petition and associated documents do not support a finding that the proposed Charter School would substantially undermine existing services, academic offerings, or programmatic offerings of the school district in which it is proposing to locate.
- The Petition and associated documents do not support a finding that the proposed charter school would duplicate a program currently offered within the local school district, within the meaning of Education Code § 47605(c)(7).

8. Whether the school district is not positioned to absorb the fiscal impact of the proposed charter school?

- **None of the statutory criteria are present indicating the school district is not positioned to absorb the fiscal impact of the proposed charter school, within the meaning of Education Code § 47605(c)(8).**

In summary:

- The District does not have a qualified interim certification pursuant to Section 42131 and the county superintendent of schools, in consultation with the County Office Fiscal Crisis and Management Assistance Team, has not certified that approving the charter school would result in the school district having a negative interim certification pursuant to Section 42131;
- The District does not have a negative interim certification pursuant to Section 42131; and
- The District is not under state receivership.

9. Evidence for denying the Petition.

From Staff's analysis, no findings specific to the particular Petition were identified that rose to the level of justifying denial of the Petition. However, several deficient items are noted in this staff report and should be resolved through an operational Memorandum of Understanding and other oversight measures. These items include:

- a. Lack of more precise facilities information, including specific address;
- b. Lack of inclusion of dispute resolution policy/procedures for internal conflict referenced in the petition;
- c. Ambiguity in language following assurance that Charter School will resolve any audit deficiencies to the satisfaction of the authorizer;
- d. While goals and actions of the Charter School's LCAP are present in the petition, as well as budget expenditures that could achieve their stated goals and actions, Petitioners lack a clear description of the correlation between their goals and budget.
- e. Lack of assurance that recruitment materials will be printed in all languages that are identified as the primary language spoken by 15% or more of families within the District's boundaries in order to achieve a racial and ethnic balance.

Staff Recommendation

Based on Staff's careful review of the Petition, it is recommended that the County Board adopt the above findings as its own, and:

1. Approve the Petition submitted by the Charter School, as Staff have concluded that the Petition meets the requirements for approval pursuant to Education Code section 47605; and
2. As a condition of approval, require the Charter School, within 45 days of approval, to:

- a. Execute a Memorandum of Understanding addressing the items noted in Section 9 (a)-(e) of this staff report; and
 - b. Provide documentation verifying purchase or lease of Charter School facilities, including the precise location for said facilities.
 - c. Make changes throughout the Petition as needed to reflect the County Board as authorizer.
- 3. Approve any admissions preferences set forth in the Petition.



DECEMBER 6, 2022

Via Email
tomr@sutter.k12.ca.us

Tom Reusser, Superintendent
Sutter County Superintendent of Schools
970 Klamath Lane
Yuba City, California 95993

RE: Staff Report and Proposed Findings of Fact Regarding New Pacific School – Yuba City Petition

Dear Superintendent Reusser,

Pacific Charter Institute ("PCI"), which proposed to operate New Pacific School – Yuba City ("New Pacific School" or "NPS"), is in receipt of the Staff Report and Proposed Findings of Fact Regarding New Pacific School – Yuba City Petition. New Pacific School greatly appreciates the diligence demonstrated by the Sutter County Office of Education ("County") in its detailed staff report. We concur that the charter merits approval.

New Pacific School writes to address the items identified by the County for inclusion in a Memorandum of Understanding (MOU) between the parties. Below please find responses to each of the identified items, in the order presented.

a. Lack of more precise facilities information, including specific address;

Due to negotiations and fiduciary responsibility with public funds, the NPS team / PCI negotiates in closed session in accordance with the Brown Act. NPS is actively engaged in locating a facility and will notify the County of the address as soon as it can be determined. We request flexibility from the County on the timeline for finalizing a lease.

b. Lack of inclusion of dispute resolution policy/procedures for internal conflict referenced in the petition;

Conflict resolution at New Pacific School Yuba City begins at the most local level between staff members. If staff members and the supervisor are unable to resolve the conflict PCI human resources engages with the parties for resolution. If human resources is unable to resolve the dispute the executive director will evaluate the dispute and seek to resolve it. All staff members may go directly to the executive director for resolution, but that person (s) may be referred to human resources. ALL

employees may address the PCI Board of Directors if they continue to seek resolution within PCI. The PCI Board of Directors may resolve the issue and if it is unable to resolve the conflict it may contract with an outside agency to seek resolution. NPS does not object to memorializing this process in an MOU, however, we note that Education Code Section 47605(c)(5)(N) does not require a description of internal dispute resolution procedures in the charter petition.

c. Ambiguity in language following assurance that Charter School will resolve any audit deficiencies to the satisfaction of the authorizer;

New Pacific School Yuba City will resolve all audit exceptions according to GAAP and state audit guidelines. The state audit guidelines are consistent between charter schools and school districts. This norm should satisfy Sutter County Office of Education as the regulations apply to all LEA's. Education Code Section 47605(c)(5)(I) mandates that any concerns around deficiencies in the annual financial audit are resolved to the satisfaction of the charter authority. We do not have the unilateral prerogative to determine what resolution would be to the satisfaction of the County, and we are open to the County's preference.

d. While goals and actions of the Charter School's LCAP are present in the petition, as well as budget expenditures that could achieve their stated goals and actions, Petitioners lack a clear description of the correlation between their goals and budget.

State Priority	Goal	LCFF / LCAP amount
<p>State Priority #1 – Basic Services <i>The degree to which teachers are appropriately assigned (E.C. §44258.9) and fully credentialed, and every pupil has sufficient access to standards-aligned instructional materials (E.C. § 60119), and school facilities are maintained in good repair (E.C. §17002(d))</i></p>	<p>All students will receive instruction from teachers fully credentialed in the subject areas, will have sufficient access to standards-aligned instructional materials, and will learn in a well-maintained school environment.</p>	<p>NOTES: Salaries, benefits teaching staff/para's Payroll series \$554,051</p>
<p>State Priority #2— Implementation of Common Core State Standards <i>Implementation of State Standards (including CCSS and ELD) including how EL students will be enabled to gain academic content knowledge and English language proficiency</i></p>	<p>New Pacific School provides CCSS-based instruction to all students. New Pacific School provides differentiated professional development focused on effective instructional practices aligned to CCSS and ELD. New Pacific School uses interim and summative assessments aligned with CCSS.</p>	<p>PD/Curriculum programs Combination of 5000 and 7000 series: Portions of Travel & Conference, Instructional Services \$10,000 plus 1% of 7000 series</p>
<p>State Priority #3— Parental Involvement and Family Engagement <i>A. Parental involvement and family engagement, including efforts the Charter School makes to seek parent input in making decisions for the Charter School, and including how the Charter School will promote parental participation in programs for unduplicated pupils and individuals with exceptional needs.</i></p>	<p>New Pacific School will provide opportunities for parental involvement. Parents access all information and data about their student through PowerSchool suite of programs including, but not limited to, coursework, grades, state and school-wide assessment results, teacher communication, portfolio completion and school updates. NPS will have staff that speaks Punjabi, Spanish, and other concentration languages in the Yuba City community.</p>	<p>Powerschool & social media Combination of 7000 and Payroll series: Administrative services & Advertising 1% of \$12,287 Principal Salary \$165,377</p>
<p>State Priority #4— Student Achievement <i>Pupil achievement, as measured by all of the following, as applicable:</i></p>	<p>Schoolwide intervention in language arts and mathematics with assigned appropriate CCSS-aligned instructional materials and practice testing for familiarity with format and content.</p>	<p>4000 series Portion of the \$190,000</p>

	Parents will be communicated in their home language including Punjabi and Spanish regarding their student plan and updates.	
State Priority #5— Student Engagement <i>Pupil engagement, as measured by all of the following, as applicable:</i>	New Pacific School will provide a safe, nurturing and engaging learning environment for all its students and families, including those of the various subgroups enrolled.	Facilities & Admin Services 5000 series \$171,618 Support Staff Payroll series included in other priorities
State Priority #6— School Climate <i>School climate, as measured by all of the following, as applicable:</i> A. <i>Pupil suspension rates</i> B. <i>Pupil expulsion rates</i> <i>Other local measures, including surveys of pupils, parents, and teachers on the sense of safety and school connectedness</i>	Students, parents, and teachers will be trained and implement best practices. All counselors will be promoting Leader in Me mental health strategies for students. Charter School leadership will work with teachers and families to manage student behavior issues and concerns. Parents will be communicated in their home language including Punjabi and Spanish to support the development of school climate and promote Leader in Me principals.	Leader in Me training, counseling, office staff, Combination of 5000 Travel & Conference \$10,000 and 7000 PCI Admin Travel & Conference, PCI Instructional Salaries & Benefits 1% of \$49,193. Some overlap with other priorities
State Priority #7— Course Access The extent to which pupils have access to, and are enrolled in, a broad course of study, including programs and services developed and provided to unduplicated students (classified as EL, FRPM- eligible, or foster youth; E.C. §42238.02) and students with exceptional needs. “Broad course of study” includes the following, as applicable: Grades 1-6: English, mathematics, social sciences, science, visual and performing arts,	Students, including all student subgroups and students with exceptional needs, will have access to and enroll in our academic and educational program as outlined in the New Pacific School charter document.	Combination of 4000 and 5000 series for Instructional: Portion of the \$200,000

<p>health, physical education, and other as prescribed by the governing board. (E.C. §51210)</p> <p>Grades 7-12: English, social sciences, foreign language(s), physical education, science, mathematics, visual and performing arts, applied arts, and career technical education. (E.C. §51220(a)-(i))</p>		
<p>State Priority #8—Other Student Outcomes Pupil outcomes, if available, in the subject areas described above in #7, as applicable.</p>	<p>All students will have access to CCSS language arts programs, K-12.</p> <p>All students will have access to small group, one-on-one, and online intervention programs.</p> <p>All K-2 students will be assessed for literacy and appropriate interventions will be implemented for students not reading at grade level.</p> <p>Qualifying high school students will have access to dual enrollment.</p>	<p>Combination of Payroll for teachers/paras and 7000 series. Overlapped with other state priorities.</p>

e. Lack of assurance that recruitment materials will be printed in all languages that are identified as the primary language spoken by 15% or more of families within the district's boundaries in order to achieve a racial and ethnic balance.

New Pacific School Yuba City will hire staff or contract with experts to ensure populations greater than 15% will be communicated with in their home language through written materials and direct verbal communication. The languages will include Punjabi and Spanish. Further, a staff member will be hired that will speak languages utilized by greater than 15% of NPS families. All recruitment materials will be printed in English, Punjabi, Spanish, and any other language spoken by 15% or more of NPS families within the district boundaries.

* * *

New Pacific School – Yuba City looks forward to its opportunity to meet with the County Board on December 14th. We stand ready to negotiate a Memorandum of Understanding with County staff. Please feel free to contact me at paul.keefer@pacificcharters.org or 916-616-3958 if you have any questions.

Sincerely,



Paul Keefer
Lead Petitioner

**RESOLUTION OF THE SUTTER COUNTY
BOARD OF EDUCATION**

RESOLUTION NO. 22-23-V

**RESOLUTION TO DENY THE PETITION TO ESTABLISH THE
NEW PACIFIC SCHOOL - YUBA CITY CHARTER SCHOOL
AND WRITTEN FINDINGS IN SUPPORT THEREOF**

WHEREAS, the approval of charter schools is governed by the Charter Schools Act of 1992, as subsequently amended, codified in Education Code sections 47600 *et seq.*, and the implementing regulations of Title 5 of the California Code of Regulations (5 C.C.R. §§11960 *et seq.*); and

WHEREAS, Education Code section 47605(b) charges school district governing boards with the responsibility of reviewing charter petitions to determine whether they meet the legal requirements for a successful charter petition; and

WHEREAS, Education Code Section 47605(j)(1) provides that if the governing board of a school district denies a petition, the petitioner may elect to submit the petition for the establishment of a charter school to the county board of education; and

WHEREAS, a successful charter petition must contain reasonably comprehensive descriptions of the criteria set forth in Education Code section 47605(b)(5)(A)-(Q), as well as the affirmations and other requirements set forth in Education Code section 47605; and

WHEREAS, the county board of education shall not deny a petition unless it makes written factual findings specific to the particular petition, setting forth specific facts to support any of the following findings:

1. The charter school presents an unsound educational program for the students to be enrolled in the charter school;
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition;
3. The petition does not contain the number of signatures required by subdivision (a) of Education Code section 47605;
4. The petition does not contain an affirmation of each of the required conditions described in subdivision (e) of section 57605;
5. The petition does not contain reasonably comprehensive descriptions of all required

elements set forth in subdivision (b)(5) of section 47605;

6. The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public school employer of the employees of the charter school for purposes of the Educational Employment Relations Act;
7. The charter school is demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate;
8. The school district is not positioned to absorb the fiscal impact of the proposed charter school; and

WHEREAS, on September 21, 2022, the Sutter County Board of Education ("Board") received a charter petition to establish the New Pacific School - Yuba City ("Petition") ; and

WHEREAS, the Board, consistent with Education Code section 47605(b), is obligated to take action to grant or deny the Petition within 90 days of submission; and

WHEREAS, a public hearing on the Petition was accordingly held on October 12, 2022, at which time the Board considered the level of support for the Petition by teachers employed by the District, other employees of the District, and parents/guardians; and

WHEREAS, the County staff has conducted an extensive review and analysis of the Petition, as well as the legal grounds articulated in the Education Code for purposes of determining whether the Petition meets the minimum standards for approval; and

WHEREAS, the Board published the County Office of Education's *Staff Report and Proposed Findings of Fact Regarding New Pacific School – Yuba City Petition*, including staff's recommendations regarding the Petition on November 28, 2022, ("Staff Report"), a copy of which is attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, the Board has accordingly convened at a public hearing on January 18, 2023, to consider the admissions preferences described in the Petition and to decide whether to grant or deny the Petition; and

NOW, THEREFORE BE IT RESOLVED, that the Sutter County Board of Education does resolve, determine, and order the following:

1. The foregoing recitals are hereby adopted as true and correct.
2. The Board has considered the Petition, including the findings of fact, as detailed in the Staff Report posted on November 28, 2022, and attached as

Exhibit A.

3. The Board hereby denies the Petition to establish the New Pacific School - Yuba City pursuant to Education Code section 47605 for the following reason(s):

4. The Superintendent or his designee is authorized and directed to take such action as may be reasonably necessary to effectuate the purpose and intent of this Resolution.

PASSED AND ADOPTED by the Governing Board of the Sutter County Superintendent of Schools Office, Yuba City, California, on the 18th day of January 2023, at a regular meeting by the following vote:

Ayes:

Noes:

Abstentions:

Absent:

STATE OF CALIFORNIA

COUNTY OF SUTTER

I, Tom Reusser, Ex-Officio to the Governing Board of the Sutter County Superintendent of Schools of Yuba City, California, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the said Board at a regular meeting thereof held at its regular place or meeting at the time and by the vote above stated, which resolution is on file in the office of said Board.

June McJunkin, President
Sutter County Board of Education

Tom Reusser, Ex-Officio
Sutter County Board of Education

EXHIBIT A

**SUTTER COUNTY BOARD OF EDUCATION STAFF REPORT AND
PROPOSED FINDINGS OF FACT REGARDING NEW PACIFIC SCHOOL –
YUBA CITY PETITION**

ATTACHED

Exhibit A

SUTTER COUNTY BOARD OF EDUCATION STAFF REPORT AND PROPOSED FINDINGS OF FACT REGARDING NEW PACIFIC SCHOOL – YUBA CITY PETITION

I. Introduction

On September 21, 2022, New Pacific School—Yuba City (the “Charter,” or “Charter School”) timely submitted a charter school petition (“Petition”) to the Sutter County Board of Education (the “County Board”), pursuant to Education Code section 47605(k)(1)(A), following denial by the Yuba City Unified School District of said Petition on or about August 23, 2022. The Charter School would be located within the boundaries of Yuba City Unified School District and would initially serve 100 students in grades TK-5. The Petition seeks an initial charter term that would begin on July 1, 2023 and end on June 30, 2028.

On October 12, 2022, the County Board held a public hearing to consider the level of public support for the Petition. On November 1, 2022 county staff conducted a capacity interview with Petitioners. On December 14, 2022, the County Board will hold a public hearing to take action to approve or deny the Petition, and to consider the admissions preferences in the Petition.

II. Summary of Charter School’s Proposed Mission and Program

The Mission, Vision, and Goals articulated through the charter petition include a commitment to being leaders in whole child education, inquiry driven learning, and family partnerships. This commitment is supported by:

- A small school environment with individualized educational programs, responsive school resources, and well supported school personnel.
- A student-centered approach designed to ensure students are challenged, engaged, supported, and safe.

Programmatically, the petition describes multi-grade classrooms organized and facilitated by “Learning Growth Plans,” Project Based Learning, and embedded Social Emotional Learning.

The stated goal is to produce graduates who will be lifelong, purpose-driven learners who author their own futures and thrive in a rapidly changing world.

III. Criteria for Reviewing a Charter Petition

A county authorizer reviewing a petition that is appealed from a school district denial must approve or deny petitions in the same manner as a petition to a district. (Ed. Code, § 47605(k)(1)(A).) Education Code section 47605 subd. (c) states that “[t]he

governing board of the school district shall grant a charter for the operation of a school under this part if it is satisfied that granting the charter is consistent with sound educational practice and with the interests of the community in which the school is proposing to locate.” The authorizer also must consider “the academic needs of the pupils the school proposes to serve.”

A school district board or county authorizer shall not deny such a petition for the establishment of a charter school unless it makes written factual findings, specific to the particular petition, setting forth specific facts to support one or more of the following findings:

1. The charter school presents an unsound educational program for the pupils to be enrolled in the charter school.
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.
3. The petition does not contain the number of signatures required by subdivision (a) [of section 47605].
4. The petition does not contain an affirmation of each of the conditions described in subdivision (e) [of section 47605].
5. The petition does not contain reasonably comprehensive descriptions of all of the 15 elements set forth in [section 47605, subdivision (b)(5)].
6. The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 (commencing with Section 3540) of Division 4 of Title 1 of the Government Code. (Education Code § 47605(b))
7. AB 1505 also introduced two new bases for denial: “community interests” under Education Code Section 47605 (c)(7) and “fiscal impact” under Education Code section 47605 (c)(8). While the proposed school’s potential fiscal impact is a part of the consideration under section 47605 (c)(7), there is a separate basis to deny under (c)(8) if the school district meets the statutory criteria showing inability to absorb the fiscal impact of the proposed charter school. In order to deny based on section 47605 (c)(7), the district must make the following findings:

The charter school is demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate. This finding must include analysis and consideration of the fiscal impact of the proposed charter school. The district must also describe the specific facts and circumstances that analyze and consider the following factors:

- The extent to which the proposed charter school would substantially undermine existing services, academic offerings, or programmatic offerings.
 - Whether the proposed charter school would duplicate a program currently offered within the school district and the existing program has sufficient capacity for the pupils proposed to be served within reasonable proximity to where the charter school intends to locate.
8. To deny a petition based on fiscal impact under section 47605 (c)(8), the school district must demonstrate it is not positioned to absorb the fiscal impact of the proposed charter school. Charter schools proposed in a school district satisfying one of these conditions shall be subject to a rebuttable presumption of denial. A school district meets the statutory criteria if:
- it has a qualified interim certification pursuant to Section 42131 and the county superintendent of schools, in consultation with the county office Fiscal Crisis and Management Assistance Team, certifies that approving the charter school would result in the school district having a negative interim certification pursuant to Section 42131;
 - it has a negative interim certification pursuant to Section 42131; or
 - it is under state receivership.

PROPOSED FINDINGS OF FACT¹

County staff conducted a thorough analysis of the Petition and its supporting documents, and provide the County Board with the following proposed findings of fact and recommendation regarding the Petition.

1. Does the Charter present an unsound educational program?

No. Staff have concluded that the Charter does not present an unsound educational program for the students it proposes to educate.

In Summary:

- The small school environment, *Leader in Me*, and project based learning described in the Petition are research-based and provide valid bases for the Charter School's proposed educational program. (Petition, pgs. 27, 35-36)
- A low student to staff ratio supports the educational program. (Petition, p. 27)

¹ Staff note that some of the data tables referenced and relied upon in the Petition are inaccurate, at least in part. These inaccuracies have been considered by staff, but do not ultimately change the conclusions in this analysis.

- There is no legal requirement that charter schools utilize state adopted curriculum. That being said, curriculum referenced in the Petition, and further discussed in the capacity interview, are appropriate for the educational program. As noted by the Special Education staff's review, the curriculum is effective for targeted instruction and used for students with disabilities. (Petition, pgs. 47-66)
- The Petition provides for supports such as tutoring, targeted one-on-one assistance, strategic interventions, intensive interventions, and online support programs to support student success. (Petition, pgs 18, 100, 105, 113)

2. Are the Petitioners demonstrably unlikely to successfully implement the program set forth in the Petition?

No. Staff have concluded that the Petitioners are not demonstrably unlikely to successfully implement the program set forth in the Petition.

In summary:

- The Charter School will be operated by Pacific Charter Institute ("PCI"), which has a record of successfully operating and implementing charter school academic programs in the region. (Petition, pgs. 13, 17-18)
- The Governance, organizational structure, and Board of Directors' experience support successful implementation. (Petition, pgs. 115-127)
- PCI staff's managerial experience and required employee qualifications support successful implementation. (Petition, pgs. 120-125 and 129-135)
- Administrative, educational, Human Resources, Legal, and Special Education services provided by PCI, as described, are sufficient, and there is a history of success at other schools, supporting successful implementation. (Petition, p. 175)
- The financial position of PCI, as analyzed by staff, supports successful implementation. (Appendix 6: 2021 Financial Audit for Pacific Charter Institute & Appendix 7: Budget and Financial Documents)
- The proposed educational program describes its curriculum, methodology, and structure in detail, along with how it will educate its student population, including high and low achievers and special education students, supporting successful implementation. (Petition, p. 43-85)
- The Charter School has represented that it will be approved for membership in the El Dorado Charter SELPA. (Appendix 9: Letter from EDCOE SELPA)

3. Does the Petition contain the number of signatures required by Education Code 47605(a)?

Yes. Staff have concluded that the Petition contains the number of signatures required by Education Code 47605(a).

In Summary:

EC 47605(a) states that “the petition may be submitted to the governing board of the school district for review after either of the following conditions is met:

(A) The petition is signed by a number of parents or legal guardians of pupils that is equivalent to at least one-half of the number of pupils that the charter school estimates will enroll in the charter school for its first year of operation.

(B) The petition is signed by a number of teachers that is equivalent to at least one-half of the number of teachers that the charter school estimates will be employed at the charter school during its first year of operation.”

The Petition budget assumptions project staffing three (3) teachers at the Charter School during its first year of operation (Appendix 7: Budget and financial Documents), and the Petition was signed by three (3) teachers, which exceeded one-half of the number of teachers that the Charter School estimates will be employed at the Charter School during its first year of operation (Appendix 7: Budget and financial Documents). Therefore, this requirement is met.

4. Does the Petition contain an affirmation of each of the conditions described in subdivision (e) [of section 47605]?

Yes. Staff have concluded that the Petition contains affirmations of each condition described in Education Code 47605(e).

In Summary:

Formal affirmations are found on Petition pages 8-10, and meet the legal requirements for a charter Petition.

5. Does the Petition contain reasonably comprehensive descriptions of all of the [15 elements set forth in section 47605, subdivision (c)(5)]?

Yes. Staff have concluded that the Petition contains reasonably comprehensive descriptions of all of the elements set forth in Education Code 47605(c)(5).

Below is a summary by element.

Element A: Vision, Mission, and Educational Program

A petition should provide a reasonably comprehensive description of the educational program of the charter that includes a description of “whom the charter school is

attempting to educate,” what it means to be an “educated person in the 21st century, and how learning best occurs.” (Ed. Code, § 47605, subd. (c)(5)(A)(i).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

- The Petition describes the targeted student populations and community need, including:
 - The students the charter school will try to educate and a demonstration of need for the proposed educational program (Petition, p. 26-37);
 - Grade levels and number of students the charter school plans to serve (Petition, p. 26-27, 36);
 - A clear, concise school mission and vision statement that aligns with the target population (Petition, p. 27); and
 - The needs and challenges of the student groups to be served (Petition, p. 28-34).
- The Petition describes attendance, including:
 - The school year/academic calendar, number of school days and instructional minutes (Petition, p. 43-47);
 - Attendance expectations and requirements, including enrollment projections (Petition, p. 36);
 - The master/daily schedule and proposed bell schedule (Petition, p. 43-47 and Appendix 7: Budget and financial Documents)
- The Petition describes what it means to be an educated person in the 21st Century, including:
 - Goals that are consistent with enabling all pupils to become or remain self-motivated, competent, lifelong learners (Petition, pgs. 26, 38-40);
 - Lists of academic skills and qualities important for an educated person (Petition, pgs. 28, 38); and
 - Lists of general nonacademic skills and qualities important for an educated person (Petition, p. 38-40).
- The Petition describes how learning best occurs and instructional design, including:
 - A framework for instructional design that is aligned with the needs of the students that the charter has identified as its target student population (Petition, pgs. 38-43);
 - A description of the learning setting (e.g., site-based matriculation, independent study, tech-based) (Petition p. 11, 39-40);
 - Instructional approaches and strategies the school will use that will enable the school’s students, including subgroup populations such as English language learners (ELL), to master the content standards for

- the core curriculum areas adopted by the State Board of Education (Petition, pgs. 33-36, 47-65);
 - A process for developing or adopting curriculum and teaching methods (Petition, pgs. 47-65);
 - How the charter school will identify and meet the needs of students with disabilities, ELL students, students who are achieving substantially above or below grade level expectations, and other special student populations (note: The description demonstrates understanding of the likely ELL population and includes a sound approach to identify and meet the needs of subgroup populations) (Petition, pgs. 70-85);
 - A special education plan including, but not limited to, the means by which the charter school will comply with the provisions of Education Code section 47641 (Petition, pgs. 79-85); and
 - A plan for professional development that aligns with the charter school's proposed program (Petition, pgs. 66-68).
- The Petition describes its materials and technology, including:
 - How staff's and students' technology resources are aligned with the instructional program and meet state assessment requirements (Petition, p. 70-71);
 - What materials are available to students (Petition, pgs. 39, 70-71);
 - student-to-computer ratio appears reasonable (Petition, p. 70-71);
 - A description or plan for providing adaptive technology for special education students (Petition, pgs. 70, 79-83); and
 - Common Core technology standards, digital assessments, and professional learning (Petition, p. 66-68, 70-71).
- The Petition describes annual goals, including:
 - Annual goals for all pupils and for each subgroup of pupils identified pursuant to Education Code Section 52052 that apply to the grade levels served (Petition, pgs. 91-110);
 - Goals tied to state priorities listed in Education Code Section 52060(d) and LCAP, as appropriate (additional priorities related to unique aspects of the proposed charter school program include goals and specific annual actions) (Petition, pgs. 91-110); and
 - Specific annual actions designed to achieve the stated goals (Petition, pgs. 99-110).
- The Petition describes requirements for Charter Schools serving high school students, including:
 - How parents will be informed about the transferability of courses to other public high schools (Petition, p. 47);
 - How parents will be informed about the eligibility of courses to meet college entrance requirements (Petition, pgs. 68-69);

- How each student will receive information on how to complete and submit the Free Application for Federal Student Aid (FAFSA) (Petition, p. 71);
- How the exit outcomes will align with mission, curriculum and assessments (Petition, pgs. 86, 90, 91);
- Information indicating that all students will have the opportunity to take courses that meet the University of California's A-G requirements (Petition, pgs. 22-23, 47); and
- Planned graduation requirements and Western Association of Schools and Colleges accreditations (Petition, pgs. 17, 47-68).

Element B: Measurable Student Outcomes

Every charter petition must identify annual goals, specific annual actions to achieve those goals, measurable pupil outcomes and methods of measuring progress in meeting pupil outcomes. (Ed. Code, § 47605(c)(5)(B-C).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes measurable pupil outcomes for all groups, i.e., specific assessment methods or tools listed for each exit outcome. (Petition, pgs. 89-110)

The Petition describes a description of how pupil outcomes align with the state priorities consistent with the Local Control and Accountability Plan (LCAP), as described in Education Code section 52060(d), that apply for the grade levels served or the nature of the program. (Petition, pgs. 89-110)

The Petition describes specific annual actions designed to achieve the stated goals. (Petition, pgs. 91-109)

The Petition describes additional school priorities related to unique aspects of the proposed charter school program, with goals and specific annual actions. (Petition, pgs. 109-110)

The Petition describes a description of how pupil outcomes will address state content and performance standards in core academic areas. (Petition, pgs. 91-110)

The Petition describes a description of how exit outcomes align with the mission and instructional design of the program. (Petition, pgs. 90-110)

The Petition describes a description or affirmation that benchmark skills and specific classroom-level skills will be developed. (Petition, pgs. 89-91)

The Petition discusses school wide student performance goals students will achieve over a given period of time, including attendance levels, dropout rates, and graduation rate goals. (Petition, pgs. 91-109)

Element C: Student Progress Measurement

Every charter petition must identify annual goals, specific annual actions to achieve those goals, measurable pupil outcomes and methods of measuring progress in meeting pupil outcomes. (Ed. Code, § 47605(c)(5)(B-C).

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary

The Petition describes assessment tools that include required state and federal assessments (e.g., SBAC, ELPAC) for purposes of accountability. (Petition, pgs. 89, 111-114)

The Petition describes at least one assessment method or tool listed for each of the exit assessments. (Petition, pgs. 111-114)

The Petition describes a variety of alternative assessment tools, including tools that use objective means of assessment consistent with the measurable pupil outcomes. (Petition, pgs. 111-114)

The Petition generally describes how chosen assessments are appropriate for standards and skills the charter school seeks to measure. (Petition, pgs. 111-114)

The Petition describes a plan for collecting, analyzing, using and reporting student and school performance to charter school staff and to students' parents and guardians, and for using the data continually to monitor and improve the charter school's educational program. (Petition, pgs. 87-91 and 111-114)

Element D: Governance Structure

A Petition must provide a reasonably comprehensive description of the Charter School's governance structure, including the process for parental involvement. (Ed. Code, § 47605 (c)(5)(D))

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition indicates that "New Pacific School will operate autonomously from the District with the exception of the supervisory oversight as required by statute and other contracted services as negotiated between the District and PCI," and "the PCI Board is

the governing body that will oversee the Charter School, with a Director at the Charter School overseeing day-to-day operations.” (Petition, p. 115).

The Petition describes evidence of PCI’s incorporation as a nonprofit benefit corporation. (Petition, p. 115, 176)

The Petition provides the names and relevant qualifications of all persons whom the Petitioner nominates to serve on the governing body of the charter school. (Petition, p. 116-117)

The Petition references a set of bylaws and basic policies. (Petition, p. 7, 75, 117-118, 122, 176 and Appendix 4: PCI Articles of Incorporation and Bylaws)

The Petition describes evidence that the organization and design of the governance structure reflect the following:

- A seriousness of purpose to ensure that the charter will become and remain a viable enterprise.
- An understanding and assurance of compliance with open meeting requirements.

(Petition, pgs. 8-10 and 115-118)

The Petition generally describes the key features of governing structure including, but not limited to, the following:

- The Petition generally describes a delineation of roles and responsibilities of the governing board and staff. (Petition, pgs. 117-125)
- The Petition generally describes the interaction between the Charter School and the charter management organization with regard to budget, expenditures, personnel, and daily operations. (Petition, p.118-121 and 172-175)
- The Petition generally describes the purpose and composition of board, board committees and/or advisory councils. (Petition, pgs. 116-118 and 125-127)
- The Petition describes the method for selection of replacement board members. (Petition, p. 119)

The Petition generally describes a process for involvement or input of parents and guardians in the governance of the charter school, including the following:

- A delineation of roles and responsibilities of parent councils, advisory committee and other supporting groups. (Petition, p. 125-127)
- A description that it shall notify the parents and guardians of applicant pupils and currently enrolled pupils that parental involvement is not a requirement for acceptance to or continuation at the charter school. (Petition, p. 9)

The Petition generally references specific policies and internal controls that are meant to prevent fraud, embezzlement and conflict of interest, and that ensure the

implementation and monitoring of those policies. (Petition, p. 118, 174, 175 and Appendix 5: Conflict of Interest Code)

During the Capacity Interview, Petitioners communicated specific trainings and professional development that the board takes advantage of. (Petition, p. 118)

The Petition generally describes other important legal or operational relationships between the charter school and granting agency. (Petition, p. 168, 172, 176-177)

Element E: Employee Qualifications

The Petition should identify the qualifications required of individuals who will work at the Charter School. (Ed. Code, § 47605(c)(5)(E).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes core and college preparatory teachers, and affirms all teachers will hold appropriate Commission on Teacher Credentialing certificates, per Education Code 47605.4. (Petition, p. 9, 130)

The Petition describes those positions that the charter school regards as key and for which it specifies additional qualifications, responsibilities and accountability. (Petition, pgs. 129-133)

The Petition describes general qualifications for the various categories of employees (e.g., other administrative, instructional support, non-instructional support). These qualifications appear sufficient to ensure the health and safety of the charter school's faculty, staff and students; however, it is unclear whether an administrative credential will be required for the school principal or other administrators with responsibility for evaluating certificated employees and expelling students, even if such a credential is not strictly required by law. (Petition, pgs. 129-133)

The Petition describes a plan for recruitment, selection, development and evaluation of staff and charter school leaders. (Petition, p. 133-135)

The Petition describes roles and lines of authority for board and management positions. (Petition, pgs. 120- 125 and Appendix 4: PCI Articles of Incorporation and Bylaws)

The Petition does not specify the teacher to student ratio, stating "student to staff ratios will be low" (Petition, p. 27). The budget provides for 3 teachers and 4 teacher assistants to 100 students (Appendix 7: Budget and Financial Documents).

Element F: Health and Safety Procedures

Pursuant to Education Code section 47605(c)(5)(F), the Petition must include the procedures that the school will follow to ensure the health and safety of students and staff.

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition discusses a comprehensive charter school safety plan, provides a safety plan, and gives assurance that the plan will be updated annually and staff shall receive training in emergency response, including appropriate first responder training or its equivalent. (Petition, p. 136-140 and Appendix 8: Safety Plan)

The Petition makes assurances that the charter school will require a criminal background clearance report and proof of tuberculosis examination prior to employment. (Petition, p. 136)

The Petition makes assurances that the charter school will adopt procedures to prevent acts of bullying and cyberbullying, and make the California Department of Education (CDE) online training module available to all employees who interact with students. (Petition, p. 140)

The Petition discusses that charter schools with grades 7-12 will adopt a suicide prevention policy. (Petition, p. 137)

The Petition sufficiently describes health and safety practices for students and staff. (Petition, pgs. 85, 136-140)

The Petition describes assurances regarding compliance with the Americans with Disabilities Act (ADA). (Petition, p. 8)

Element G: Racial and Ethnic Balance

Education Code section 47605(c)(5)(G) requires that a charter petition include a reasonably comprehensive description of the means by which the school will achieve a racial and ethnic balance among its students that is reflective of the general population residing within the territorial jurisdiction of the charter authorizer to which the charter petition is submitted.

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition generally describes practices and policies the charter school will design and implement to attract a diverse applicant pool and enrollment that reflects the general population, including special populations that reside within the district's territorial jurisdiction. (Petition, pgs. 141-145)

The Petition describes practices and policies that appear tailored to achieve racial and ethnic balance. (Petition, p. 141-145)

The Petition describes outreach strategies, which identify the targeted groups for achieving balance. (Petition, p. 141)

The Petition indicated recruitment materials would be published in Spanish, but there was no mention of printing recruitment materials in Punjabi even though a significant portion of the population in the surrounding geographic area speaks Punjabi. (Petition, P. 141). If the Petition is approved, a memorandum of understanding with the Charter School should include the Charter School's assurance it will print student recruitment and other materials in the languages of all significant sub populations (15% and greater).

Element H: Admissions Policies and Procedures

The Petition must describe its admissions requirements, if applicable, pursuant to Education Code section 47605(c)(5)(H).

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes the following assurances: The charter school shall be nonsectarian in its programs, admission policies, employment practices, and all other operations, shall not charge tuition, and shall not discriminate against a pupil on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, including immigration status, equal rights, and opportunities in the educational institutions of the state. (Petition p. 8, 129, 142)

The Petition describes a clear description of admission policies that satisfy legal requirements in the staff's assessment. (Petition, p. 142-145)

The Petition provides a description of how students in the community will be informed and given an equal opportunity to attend the charter school. (Petition, p. 141)

The Petition describes proposed admissions and enrollment requirements, process and timeline, which include the following:

- Information to be collected through the interest form, application form, and/or enrollment form. (Petition, pgs. 143)
- Assurances that enrollment preferences will not require mandatory parent volunteer hours as a criteria for admission. (Petition, pg. 9, 142)

The Petition describes the public random drawing processes that comply with state and federal laws. (Petition, pgs. 143-145)

The Petition does not give any indication that preferences, if given, will negatively impact the racial, ethnic and unduplicated pupil balance the charter school strives to reflect. (Petition, pgs. 8-9, 143-144)

Element I: Annual Independent Financial Audits

The Petition must describe the manner in which annual, independent, financial audits will be conducted, which will employ generally accepted accounting principles, and the manner in which audit exceptions and deficiencies will be resolved to the satisfaction of the chartering authority. (Ed. Code, § 47605 (c)(5)(I).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes the manner in which the audit will be conducted.
(Petition, p. 146)

The Petition describes procedures to select and retain an independent auditor, including:

- Qualifications that will be used for the selection of an independent auditor,
- Assurance that the auditor will have experience in education finance.

(Petition, p. 146)

The Petition describes assurance that the annual audit will employ generally accepted accounting principles. (Petition, pg. 146)

The Petition describes scope and timing of audit, as well as distribution of completed audit to authorizer, county office, State Controller, California Department of Education, and/or other agencies required by law. (Petition, pg. 146)

The Petition describes a process and timeline that the charter school will follow to address any audit findings and/or resolve audit exceptions. (Petition, pg. 146)

The Petition indicates that “the Charter School will inform the District of any outstanding exceptions or deficiencies at the time of audit submission and how they are resolved to the satisfaction of the District”. The Petition further adds that “any disputes regarding the resolution of audit exceptions and deficiencies will be referred to the dispute resolution process referenced in Element N of the petition, or if applicable, referred to the Education Audit Appeals Panel process in compliance with Education Code Section 41344.(Petition, p. 146) However, the Petition states in Element N that “New Pacific School recognizes that it cannot bind the District to a dispute resolution procedure to which the District does not agree. (Petition, p. 168).

Such a proposed resolution does not necessarily ensure the authorizer's satisfaction. (Petition, pg. 146.)

The Petition describes who is responsible for contracting with and overseeing the independent audit. (Petition, pg. 146)

Element J: Suspension/Expulsion Policies and Procedures

Education Code section 47605(c)(5)(J) requires that the petition contain a reasonably comprehensive description of the procedures by which pupils can be suspended or expelled from the charter school for disciplinary reasons, or otherwise involuntarily removed from the charter school for any reason. "Involuntarily removal" includes disenrollment, dismissal, and transfer. Petitions must also describe, at a minimum, "how the charter school will comply with federal and state constitutional procedural and substantive due process requirements."

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a process for suspensions of fewer than 10 days, including the following:

- Oral or written notice of the charges against the pupil.
- If the pupil denies the charges, an explanation of the evidence that supports the charges.
- How an opportunity will be provided for the pupil to present a rebuttal to the charges.

(Petition, p. 155-156)

The Petition describes a process for suspensions of 10 days or more and all other expulsions for disciplinary reasons, including the following:

- Timely, written notice of the charges against the pupil and an explanation of the pupil's basic rights.
- A process of hearing adjudicated by a neutral officer within a reasonable number of days, and to which the pupil has the right to bring legal counsel or an advocate.

(Petition, p.157-158)

The Petition describes a clear statement that no pupil shall be involuntarily removed by the charter school for any reason unless the parent or guardian of the pupil has been provided with written notice, and that ensures the written notice shall be in the native language of the pupil or the pupil's parent or guardian. (Petition, p. 149)

The Petition describes an understanding of relevant laws protecting constitutional rights of students.

- Provides for due process for all students and demonstrates understanding of the rights of students with disabilities, in regard to suspension, expulsion and involuntary dismissal. (Petition, pgs. 148-149)

Explanation of how authorizer may be notified of disciplinary matters. (Petition, p. 160)

Element K: Staff Retirement System

The Petition must describe the manner in which staff members of the Charter School will be covered by the State Teachers' Retirement System, the Public Employees' Retirement System, or federal social security. (Ed. Code, § 47605(c)(5)(K).) Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a statement of what retirement options will be offered to employees: State Teachers' Retirement System (STRS) (if STRS, then all teachers must participate); Public Employees' Retirement System (PERS); and Social Security. (Petition, pg. 165)

The Petition describes whether and how retirement will be offered. (Petition, pg. 134, 165)

The Petition describes who is responsible for ensuring that the appropriate arrangements for coverage have been made. (Petition, pg. 165)

Element L: Public School Attendance Alternatives

The Petition must describe the public school attendance alternatives for pupils residing within the attendance area who choose not to attend the Charter School. (Ed. Code, § 47605 (c)(5)(L).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition discusses attendance alternatives for students who reside within the county and choose not to attend the charter school. (Petition, pg. 166)

Element M: Post-employment Rights of Employees

The Petition must include the rights of the charter authorizer's employee upon leaving charter authorizer employment to work in the Charter School and any rights of return to the charter authorizer after employment at the Charter School. (Ed. Code, § 47605(c)(5)(M).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes school district employees' return to employment rights, including the following:

- Whether, and how staff may resume employment within the district or authorizer. (Petition, pg. 167)

The potential ability to transfer sick and/or vacation leave to and from the charter school and another LEA was referenced in the Petition. Staff was uncertain of employees' ability to transfer leave. Petitioners clarified in the capacity interview that employees are able to transfer sick leave. (Petition, pg. 167)

Element N: Dispute Resolution Procedures

The Petition must include the procedures to be followed by the Charter School and the SCOE to resolve disputes relating to provisions of the charter. (Ed. Code, § 47605(c)(5)(N).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a process for the charter and the authorizer to settle disputes related to the provisions of the charter. (Petition, pg. 168-169)

The Petition references that PCI policies and procedures will be used by the Charter to resolve internal complaints and disputes (Petition, pgs. 139, 168).

- Includes a reference to the Uniform Complaint procedures and a description of how this process is communicated to parents, staff and the community. (Petition, pg. 168)

The Petition describes an acknowledgement that, except for disputes between the chartering authority and the charter school, all disputes involving the charter school shall be resolved by the charter school according to the charter school's own internal policies. (Petition, pg. 168). However, nowhere are the policies/procedures included with the Petition.

The Petition describes a statement that if any such dispute concerns facts or circumstances that may be cause for revocation of the charter, the authorizer shall not be obligated by the terms of the dispute resolution process as a precondition to revocation. (Petition, pg. 169)

Element O: Closure Procedures

The Petition must include the procedures to be used if the Charter School closes. (Ed. Code, § 47605(c)(5)(O))

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes procedures to be used if the charter school closes, including the following:

- Who is the responsible entity or person that will conduct closure-related activities?
- How the charter will communicate the closure to students, parents and guardians, the authorizing entity, the county office of education, the charter's special education local plan area, the retirement systems in which the school's employees participate, and the California Department of Education.
- Who will conduct the process for the completion and submission of final financial reports, expenditure reports for entitlement grants, and the filing of any required final expenditure and performance reports?

(Petition, pp. 170 -171)

The Petition describes the maintenance plan for pupil records and the manner in which parents and guardians may obtain copies of pupil records if the charter school closes, including how information will be preserved and transferred. (Petition, pp. 170 -171)

The Petition describes a process for how the charter will ensure a final audit of the charter school.

- An assurance the audit will be conducted within six months of closure.
- The disposition of the charter school's assets.
- Plans for disposing net assets including at least the following:
 - The disposition of all assets of the charter, including cash and accounts receivable and an inventory of property, equipment and other items of material value.
 - An accounting of all liabilities, including accounts payable and any reduction in apportionments as a result of audit findings or other investigations, loans, and unpaid staff compensation.
 - An assessment of the disposition of any restricted funds received by or due to the charter.
 - Process for the return of any donated materials and property in accordance with any conditions established when the donation of such materials or property was accepted.

(Petition, pp. 170 -171)

The Petition describes the transfer and maintenance of personnel records in accordance with applicable law. (Petition, pp. 170 -171)

Required Supplemental Criteria

Financial and Administrative Plan

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes a first year operational budget, including:

- Annual revenues and expenditures clearly identified by source. (Appendix 7: Budget and Financial Documents)

Petitioner has LCAP goals and actions that seem to be aligned with their budget; ideally, the Petition would reflect further assumptions to strengthen the alignment verification. (Petition, pgs. 91-109 and Appendix 7: Budget and Financial Documentation). During the Capacity interview, petitioners described their alignment of goals with the budget. However, Petitioners should provide a clear written description of the alignment of LCAP expenditures with their budget.

The Petition describes financial projections that include a clear description of planning assumptions. (Appendix 7: Budget and Financial Documents -)

The Petition describes start-up costs with a reasonable allocation for most major start-up costs. (Appendix 7: Budget and Financial Documents)

The Petition describes cash flow projections for first three years with a monthly projection of revenue receipts in line with local, state and federal funding disbursements. (Appendix 7: Budget and Financial Documents)

The Petition describes structure for administrative services and operations (Petition, p. 175-176)

Back Office Providers

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes the name of the back office provider and a description of support used by the charter. (Petition, p. 175)

Charter Management Organization

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes the name and relationship of PCI to charter school, along with other relevant details. (Petition, pgs. 173-175)

Facilities: Evaluation Criteria Education Code § 47605(h)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition generally describes the type and the location of the charter school facility or facilities that the Petitioner proposes to operate, even though it does not identify the precise location it will operate. (Petition, pgs. 29, 175)

The Petition generally describes current and projected availability of facilities but does not presently specify where the Charter School proposes to locate, or specifically what facilities will be used as that process remains underway with the Charter School's realtor. (Petition, p. 175) The Petition includes

- Assurances of legal compliance with all health and safety, ADA, and applicable building codes. (Petition, p. 140, 176)
- Adequate budget for anticipated costs, including renovation, rent, maintenance and utilities. (Appendix 7: Budget and Financial Documents)
- Assurance that the facilities shall be accessible for all students with disabilities (Petition, p. 79)

The Petition described that the Charter School may apply for Proposition 39 facilities (Petition, p. 176)

Impact Statement: Evaluation Criteria Education Code § 47605(h)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition discusses an anticipated operational memorandum of understanding between the authorizer and charter school, and further discusses potential civil liability effects, upon the school and the authorizer. (Petition, p. 172, 176)

Community Impact: Evaluation Criteria Education Code § 47605(c)(7)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

The Petition adequately described a program that Staff has determined does not reflect that it will duplicate a program currently offered by the District, within the meaning of Education Code section 47605(c)(7), nor is there evidence it will it substantially undermine existing school district services, academic offerings, or program offerings. (Petition, pgs. 26-114)

Special Education: Evaluation Criteria Education Code § 47641(a) and Education Code § 47646

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition sufficiently describes the school's special education structure in detail, including discussion of provision of services under the IDEA, Section 504, special education staffing, responses to requests for assessments, identification and referral, the IEP process, student placement, addressing due process and parent concerns, and more. (Petition, p. 74, 79-85)

The Charter Petition includes evidence that the school has consulted with, and will become a member of, the El Dorado Charter SELPA. (Appendix 9: Letter from EDCOE SELPA)

The Petition includes the following assurances:

- The charter will comply with all provisions of IDEA. (Petition, p.79)
- Discusses admission based on disability or lack of available services. (Petition, pgs. 82,142-143)
- Student study team process will be implemented. (Petition, p.73-74)
- Students qualifying for Section 504 services will receive such services. (Petition, p 84-85.)

Required Declaration

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school. (Petition, p. 8)

Affirmations: Evaluation Criteria Education Code § 47605(e)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes affirmations that:

- The school will be nonsectarian in its:
 - Programs
 - Admission policies
 - Employment practices
 - All other operations(Petition, p. 8, 129, 142)
- The school shall not charge tuition. (Petition, p. 8, 142)
- The school shall not discriminate against any pupil on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the California Penal Code. (Petition, p. 8, 129, 142)
- Admission to a charter school shall not be determined according to the place of residence of the pupil, or of the pupil's parent or legal guardian, within this state, except that an existing public school converting partially or entirely to a charter school under this part shall adopt and maintain a policy giving admission preference to pupils who reside within the former attendance area of that public school. (Petition, p.8, 142)

- The charter school shall admit all pupils who wish to attend the charter school. (Petition, p. 8, 143)
- The school will comply with federal, state and local laws as required for charter schools. (Petition, p. 8-10)

Alternative Education Criteria: Education Code § 58500 – 58512

Staff have concluded that this element of the Petition is not applicable.

Independent Study Criteria: (5 Year Moratorium)

Staff have concluded that this element of the Petition is not applicable.

6. Does the Petition contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 (commencing with Section 3540) of Division 4 of Title 1 of the Government Code. (Education Code § 47605(b))?

- **Yes.** Staff have determined that the Petition contains the required declaration.

In Summary:

The declaration is found on page 8 of the Petition.

7. Is the charter school demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate?

- **No.** Staff have determined the Charter School is not demonstrably unlikely to serve the interests of the entire community in which it is proposing to operate.

In summary:

- The Petition and associated documents do not support a finding that the proposed Charter School would substantially undermine existing services, academic offerings, or programmatic offerings of the school district in which it is proposing to locate.
- The Petition and associated documents do not support a finding that the proposed charter school would duplicate a program currently offered within the local school district, within the meaning of Education Code § 47605(c)(7).

8. Whether the school district is not positioned to absorb the fiscal impact of the proposed charter school?

- **None of the statutory criteria are present indicating the school district is not positioned to absorb the fiscal impact of the proposed charter school, within the meaning of Education Code § 47605(c)(8).**

In summary:

- The District does not have a qualified interim certification pursuant to Section 42131 and the county superintendent of schools, in consultation with the County Office Fiscal Crisis and Management Assistance Team, has not certified that approving the charter school would result in the school district having a negative interim certification pursuant to Section 42131;
- The District does not have a negative interim certification pursuant to Section 42131; and
- The District is not under state receivership.

9. Evidence for denying the Petition.

From Staff's analysis, no findings specific to the particular Petition were identified that rose to the level of justifying denial of the Petition. However, several deficient items are noted in this staff report and should be resolved through an operational Memorandum of Understanding and other oversight measures. These items include:

- a. Lack of more precise facilities information, including specific address;
- b. Lack of inclusion of dispute resolution policy/procedures for internal conflict referenced in the petition;
- c. Ambiguity in language following assurance that Charter School will resolve any audit deficiencies to the satisfaction of the authorizer;
- d. While goals and actions of the Charter School's LCAP are present in the petition, as well as budget expenditures that could achieve their stated goals and actions, Petitioners lack a clear description of the correlation between their goals and budget.
- e. Lack of assurance that recruitment materials will be printed in all languages that are identified as the primary language spoken by 15% or more of families within the District's boundaries in order to achieve a racial and ethnic balance.

Staff Recommendation

Based on Staff's careful review of the Petition, it is recommended that the County Board adopt the above findings as its own, and:

1. Approve the Petition submitted by the Charter School, as Staff have concluded that the Petition meets the requirements for approval pursuant to Education Code section 47605; and
2. As a condition of approval, require the Charter School, within 45 days of approval, to:

- a. Execute a Memorandum of Understanding addressing the items noted in Section 9 (a)-(e) of this staff report; and
 - b. Provide documentation verifying purchase or lease of Charter School facilities, including the precise location for said facilities.
 - c. Make changes throughout the Petition as needed to reflect the County Board as authorizer.
- 3. Approve any admissions preferences set forth in the Petition.



DECEMBER 6, 2022

Via Email
tomr@sutter.k12.ca.us

Tom Reusser, Superintendent
Sutter County Superintendent of Schools
970 Klamath Lane
Yuba City, California 95993

RE: Staff Report and Proposed Findings of Fact Regarding New Pacific School – Yuba City Petition

Dear Superintendent Reusser,

Pacific Charter Institute ("PCI"), which proposed to operate New Pacific School – Yuba City ("New Pacific School" or "NPS"), is in receipt of the Staff Report and Proposed Findings of Fact Regarding New Pacific School – Yuba City Petition. New Pacific School greatly appreciates the diligence demonstrated by the Sutter County Office of Education ("County") in its detailed staff report. We concur that the charter merits approval.

New Pacific School writes to address the items identified by the County for inclusion in a Memorandum of Understanding (MOU) between the parties. Below please find responses to each of the identified items, in the order presented.

a. Lack of more precise facilities information, including specific address;

Due to negotiations and fiduciary responsibility with public funds, the NPS team / PCI negotiates in closed session in accordance with the Brown Act. NPS is actively engaged in locating a facility and will notify the County of the address as soon as it can be determined. We request flexibility from the County on the timeline for finalizing a lease.

b. Lack of inclusion of dispute resolution policy/procedures for internal conflict referenced in the petition;

Conflict resolution at New Pacific School Yuba City begins at the most local level between staff members. If staff members and the supervisor are unable to resolve the conflict PCI human resources engages with the parties for resolution. If human resources is unable to resolve the dispute the executive director will evaluate the dispute and seek to resolve it. All staff members may go directly to the executive director for resolution, but that person (s) may be referred to human resources. ALL

employees may address the PCI Board of Directors if they continue to seek resolution within PCI. The PCI Board of Directors may resolve the issue and if it is unable to resolve the conflict it may contract with an outside agency to seek resolution. NPS does not object to memorializing this process in an MOU, however, we note that Education Code Section 47605(c)(5)(N) does not require a description of internal dispute resolution procedures in the charter petition.

c. Ambiguity in language following assurance that Charter School will resolve any audit deficiencies to the satisfaction of the authorizer;

New Pacific School Yuba City will resolve all audit exceptions according to GAAP and state audit guidelines. The state audit guidelines are consistent between charter schools and school districts. This norm should satisfy Sutter County Office of Education as the regulations apply to all LEA's. Education Code Section 47605(c)(5)(I) mandates that any concerns around deficiencies in the annual financial audit are resolved to the satisfaction of the charter authority. We do not have the unilateral prerogative to determine what resolution would be to the satisfaction of the County, and we are open to the County's preference.

d. While goals and actions of the Charter School's LCAP are present in the petition, as well as budget expenditures that could achieve their stated goals and actions, Petitioners lack a clear description of the correlation between their goals and budget.

State Priority	Goal	LCFF / LCAP amount
<p>State Priority #1 – Basic Services <i>The degree to which teachers are appropriately assigned (E.C. §44258.9) and fully credentialed, and every pupil has sufficient access to standards-aligned instructional materials (E.C. § 60119), and school facilities are maintained in good repair (E.C. §17002(d))</i></p>	<p>All students will receive instruction from teachers fully credentialed in the subject areas, will have sufficient access to standards-aligned instructional materials, and will learn in a well-maintained school environment.</p>	<p>NOTES: Salaries, benefits teaching staff/para's Payroll series \$554,051</p>
<p>State Priority #2— Implementation of Common Core State Standards <i>Implementation of State Standards (including CCSS and ELD) including how EL students will be enabled to gain academic content knowledge and English language proficiency</i></p>	<p>New Pacific School provides CCSS-based instruction to all students. New Pacific School provides differentiated professional development focused on effective instructional practices aligned to CCSS and ELD. New Pacific School uses interim and summative assessments aligned with CCSS.</p>	<p>PD/Curriculum programs Combination of 5000 and 7000 series: Portions of Travel & Conference, Instructional Services \$10,000 plus 1% of 7000 series</p>
<p>State Priority #3— Parental Involvement and Family Engagement <i>A. Parental involvement and family engagement, including efforts the Charter School makes to seek parent input in making decisions for the Charter School, and including how the Charter School will promote parental participation in programs for unduplicated pupils and individuals with exceptional needs.</i></p>	<p>New Pacific School will provide opportunities for parental involvement. Parents access all information and data about their student through PowerSchool suite of programs including, but not limited to, coursework, grades, state and school-wide assessment results, teacher communication, portfolio completion and school updates. NPS will have staff that speaks Punjabi, Spanish, and other concentration languages in the Yuba City community.</p>	<p>Powerschool & social media Combination of 7000 and Payroll series: Administrative services & Advertising 1% of \$12,287 Principal Salary \$165,377</p>
<p>State Priority #4— Student Achievement <i>Pupil achievement, as measured by all of the following, as applicable:</i></p>	<p>Schoolwide intervention in language arts and mathematics with assigned appropriate CCSS-aligned instructional materials and practice testing for familiarity with format and content.</p>	<p>4000 series Portion of the \$190,000</p>

	Parents will be communicated in their home language including Punjabi and Spanish regarding their student plan and updates.	
State Priority #5— Student Engagement <i>Pupil engagement, as measured by all of the following, as applicable:</i>	New Pacific School will provide a safe, nurturing and engaging learning environment for all its students and families, including those of the various subgroups enrolled.	Facilities & Admin Services 5000 series \$171,618 Support Staff Payroll series included in other priorities
State Priority #6— School Climate <i>School climate, as measured by all of the following, as applicable:</i> A. <i>Pupil suspension rates</i> B. <i>Pupil expulsion rates</i> <i>Other local measures, including surveys of pupils, parents, and teachers on the sense of safety and school connectedness</i>	Students, parents, and teachers will be trained and implement best practices. All counselors will be promoting Leader in Me mental health strategies for students. Charter School leadership will work with teachers and families to manage student behavior issues and concerns. Parents will be communicated in their home language including Punjabi and Spanish to support the development of school climate and promote Leader in Me principals.	Leader in Me training, counseling, office staff, Combination of 5000 Travel & Conference \$10,000 and 7000 PCI Admin Travel & Conference, PCI Instructional Salaries & Benefits 1% of \$49,193. Some overlap with other priorities
State Priority #7— Course Access The extent to which pupils have access to, and are enrolled in, a broad course of study, including programs and services developed and provided to unduplicated students (classified as EL, FRPM- eligible, or foster youth; E.C. §42238.02) and students with exceptional needs. “Broad course of study” includes the following, as applicable: Grades 1-6: English, mathematics, social sciences, science, visual and performing arts,	Students, including all student subgroups and students with exceptional needs, will have access to and enroll in our academic and educational program as outlined in the New Pacific School charter document.	Combination of 4000 and 5000 series for Instructional: Portion of the \$200,000

<p>health, physical education, and other as prescribed by the governing board. (E.C. §51210)</p> <p>Grades 7-12: English, social sciences, foreign language(s), physical education, science, mathematics, visual and performing arts, applied arts, and career technical education. (E.C. §51220(a)-(i))</p>		
<p>State Priority #8—Other Student Outcomes Pupil outcomes, if available, in the subject areas described above in #7, as applicable.</p>	<p>All students will have access to CCSS language arts programs, K-12.</p> <p>All students will have access to small group, one-on-one, and online intervention programs.</p> <p>All K-2 students will be assessed for literacy and appropriate interventions will be implemented for students not reading at grade level.</p> <p>Qualifying high school students will have access to dual enrollment.</p>	<p>Combination of Payroll for teachers/paras and 7000 series. Overlapped with other state priorities.</p>

e. Lack of assurance that recruitment materials will be printed in all languages that are identified as the primary language spoken by 15% or more of families within the district's boundaries in order to achieve a racial and ethnic balance.

New Pacific School Yuba City will hire staff or contract with experts to ensure populations greater than 15% will be communicated with in their home language through written materials and direct verbal communication. The languages will include Punjabi and Spanish. Further, a staff member will be hired that will speak languages utilized by greater than 15% of NPS families. All recruitment materials will be printed in English, Punjabi, Spanish, and any other language spoken by 15% or more of NPS families within the district boundaries.

* * *

New Pacific School – Yuba City looks forward to its opportunity to meet with the County Board on December 14th. We stand ready to negotiate a Memorandum of Understanding with County staff. Please feel free to contact me at paul.keefer@pacificcharters.org or 916-616-3958 if you have any questions.

Sincerely,



Paul Keefer
Lead Petitioner

BOARD AGENDA ITEM: School Accountability Report Card (SARC)

BOARD MEETING DATE: January 18, 2023

AGENDA ITEM SUBMITTED FOR:

- X Action
 Reports/Presentation
 Information
 Public Hearing
 Other (specify)

PREPARED BY:

Brian Gault, Jessica Burrone,
Chris Reyna

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

The locally provided data for the 2021-22 School Accountability Report Cards is prepared per state requirements for Sutter County Special Education, Feather River Academy and Pathways Charter Academy.

The February 1 deadline for posting the SARC is a legal statute with no extension allowed. Based on this requirement, the Word templates presented tonight include all available “data provided by LEA” (DPL). The California Department of Education will upload remaining data fields (indicated by DPC) during the month of January. The completed SARC will be presented at the February Board Meeting as an information item.

62021–22 School Accountability Report Card Template (Word Version)

(To be used to meet the state reporting requirement
by February 1, 2023)

Prepared by:
California Department of Education
Analysis, Measurement, and Accountability Reporting Division

Posted to the CDE Website:
December 2022

Contact:
SARC Team
sarc@cde.ca.gov

Important!

**Please delete this page
before using the SARC template**

School Accountability Report Card Reported Using Data from the 2021–22 School Year

California Department of Education

Sutter County Superintendent of School-Special Education

Address: 970 Klamath Lane Yuba City, Ca. 95993

Phone: (530) 822-2911

Director: Jessica Burrone

Grade Span: K-12TH

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

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

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

California School Dashboard

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

Internet Access

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

Throughout this document, the letters DPL refer to data provided by the LEA, and the letters DPC refer to data provided by the CDE.

About This School

Table 1: District Contact Information (School Year 2022–23)

Entity	Contact Information
District Name	[DPC]
Phone Number	[DPC]
Superintendent	[DPC]
Email Address	[DPC]
Website	[DPC]

Table 2: School Contact Information (School Year 2022–23)

Entity	Contact Information
School Name	[DPC]
Street	[DPC]
City, State, Zip	[DPC]
Phone Number	[DPC]
Principal	[DPC]
Email Address	[DPC]
Website	[DPC]
County-District-School (CDS) Code	[DPC]

Table 3: School Description and Mission Statement (School Year 2022–23)

Mission Statement: Working Together for Student Success

Vision Statement:

We believe

- *That all special education students can reach their highest possible standard of achievement*
- *That special education students can become contributing members of our community*
- *That special education programs will reflect only the finest in research-based practices*
- *That ongoing staff development will focus on the refinement on instructional practices that reflect the unique needs of our students*
- *That all special education activities will be meaningful, authentic, and engaging for our students*
- *That all Sutter County Special Educators will be a model of excellence in their field*

The Special Education Department provides special education related services to the 12 school districts and 3 charter schools within Sutter County for students from age birth to 22 years. The Special Education department consists of approximately 170 staff members located throughout Sutter County who provide support to students and families. In addition to providing specialized academic instruction, speech and language, and school psychologist services to the eleven smaller districts of Sutter County, Sutter County also provides intensive Special Education support in a Special Day class setting in 32 classrooms on 17 different school sites throughout Sutter County. These classrooms are located on district school sites. These students require special education services in self-contained special day classrooms to support their unique needs. For ages Birth to three, services include the Infant Development Program that is provided within the home setting. For ages Preschool-age 22, Special Day classroom programs are provided for students with severe cognitive, physical and/or medical disabilities, students identified with behavioral needs, and students identified with Autism. Specialized services include the following: Speech and Language, Psychologist services, Nursing and Behavior.

The overarching goal of the Sutter County Special Education program is to assist students in finding success and meeting their individual academic, functional, life/work skills and social/emotional/behavior needs in order to provide them with the skills they need in order to be successful in the future. Each student's program is uniquely designed to meet his or her goals. Students are all working toward either a diploma or Certificate of Completion. If a student receives a diploma, this is given by the student's school of residence. Sutter County's Adult Transition Program is for students from their completion of high school program through age 22 and is focused on working with students on their work and life transition goals.

Table 4: Student Enrollment by Grade Level (School Year 2021–22)

Grade Level	Number of Students
Kindergarten	[DPC]
Grade 1	[DPC]
Grade 2	[DPC]
Grade 3	[DPC]
Grade 4	[DPC]
Grade 5	[DPC]
Grade 6	[DPC]
Grade 7	[DPC]
Grade 8	[DPC]
Grade 9	[DPC]
Grade 10	[DPC]
Grade 11	[DPC]
Grade 12	[DPC]
Total Enrollment	[DPC]

Table 5: Student Enrollment by Student Group (School Year 2021–22)

Student Group	Percent of Total Enrollment
Female	[DPC]
Male	[DPC]
Non-Binary	[DPC]
American Indian or Alaska Native	[DPC]
Asian	[DPC]
Black or African American	[DPC]
Filipino	[DPC]
Hispanic or Latino	[DPC]
Native Hawaiian or Pacific Islander	[DPC]
Two or More Races	[DPC]
White	[DPC]
English Learners	[DPC]
Foster Youth	[DPC]
Homeless	[DPC]
Migrant	[DPC]
Socioeconomically Disadvantaged	[DPC]
Students with Disabilities	[DPC]

A. Conditions of Learning

State Priority: Basic

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

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

Table 6: Teacher Preparation and Placement (School Year 2020–21)

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

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

Table 7: Teacher Preparation and Placement (School Year 2021–22)

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

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

**Table 8: Teachers Without Credentials and Misassignments
(considered “ineffective” under ESSA)**

Authorization/Assignment	2020–21 Number	2021–22 Number
Permits and Waivers	[DPC]	[DPC]
Misassignments	[DPC]	[DPC]
Vacant Positions	[DPC]	[DPC]
Total Teachers Without Credentials and Misassignments	[DPC]	[DPC]

**Table 9: Credentialed Teachers Assigned Out-of-Field
(considered “out-of-field” under ESSA)**

Indicator	2020–21 Number	2021–22 Number
Credentialed Teachers Authorized on a Permit or Waiver	[DPC]	[DPC]
Local Assignment Options	[DPC]	[DPC]
Total Out-of-Field Teachers	[DPC]	[DPC]

Table 10: Class Assignments

Indicator	2020–21 Percent	2021–22 Percent
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	[DPC]	[DPC]
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	[DPC]	[DPC]

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

Table 11: Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2022–23)**Year and month in which the data were collected:** September 2022

Instructional materials and textbooks are provided to students by the school districts within the SELPA or by SCSOS. Textbook adoptions are completed by the school district that hosts the SCSOS classroom and are utilized by the SCSOS classrooms. SCSOS continues to purchase supplementary materials that align to the Common Core and that meet individual student needs. SCSOS has created a library of textbooks/materials that are available to new students when they enter throughout the school year.

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts			0
Mathematics			0
Science			0
History-Social Science			0
Foreign Language			0
Health			0
Visual and Performing Arts			0
Science Laboratory Equipment (grades 9-12)	N/A	N/A	0

Note: Cells with N/A values do not require data.

Table 12: School Facility Conditions and Planned Improvements

SCSOS Regional Special Education Programs are located on multiple comprehensive public school sites.

Table 13: School Facility Good Repair Status This table will be “hidden” when the Web Application is available, as it does not apply based on the statement provided in able 12 above.

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: [DPL]

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	[DPL]	[DPL]	[DPL]	[DPL]
Interior: Interior Surfaces	[DPL]	[DPL]	[DPL]	[DPL]
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	[DPL]	[DPL]	[DPL]	[DPL]
Electrical: Electrical	[DPL]	[DPL]	[DPL]	[DPL]
Restrooms/Fountains: Restrooms, Sinks/ Fountains	[DPL]	[DPL]	[DPL]	[DPL]
Safety: Fire Safety, Hazardous Materials	[DPL]	[DPL]	[DPL]	[DPL]
Structural: Structural Damage, Roofs	[DPL]	[DPL]	[DPL]	[DPL]
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	[DPL]	[DPL]	[DPL]	[DPL]

Overall Facility Rate

Year and month of the most recent FIT report: [DPL]

Table 14: Overall Rating This table will be “hidden” when the Web Application is available, as it does not apply based on the statement provided in able 12 above.

Exemplary	Good	Fair	Poor
[DPL]	[DPL]	[DPL]	[DPL]

B. Pupil Outcomes

State Priority: Pupil Achievement

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

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

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

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

Table 15: CAASPP Test Results in ELA and Mathematics for All Students Grades Three through Eight and Grade Eleven taking and completing a state-administered assessment

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2020–21	School 2021–22	District 2020–21	District 2021–22	State 2020–21	State 2021–22
English Language Arts/Literacy (grades 3-8 and 11)	N/A	[DPC]	N/A	[DPC]	N/A	[DPC]
Mathematics (grades 3-8 and 11)	N/A	[DPC]	N/A	[DPC]	N/A	[DPC]

Note: Where it was the most viable option, in 2020–21, LEAs were required to administer the statewide summative assessment in ELA and mathematics and where a statewide summative assessment was not the most viable option for the LEA, LEAs were permitted to report results from a different assessment that meets the criteria established by the California State Board of Education on March 16, 2021. The 2020–

21 data cells for the school, district, state have N/A values because these data are not comparable to 2021–22 data.

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

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

**Table 16: CAASPP Test Results in ELA by Student Group
for students taking and completing a state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2021–22)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Female	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Male	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
American Indian or Alaska Native	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Asian	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Black or African American	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Filipino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Hispanic or Latino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Native Hawaiian or Pacific Islander	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Two or More Races	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
White	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
English Learners	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Foster Youth	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Homeless	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Military	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Socioeconomically Disadvantaged	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students Receiving Migrant Education Services	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students with Disabilities	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

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

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

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

Table 17: CAASPP Test Results in Mathematics by Student Group for students taking and completing a state-administered assessment Grades Three through Eight and Grade Eleven (School Year 2021–22)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Female	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Male	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
American Indian or Alaska Native	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Asian	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Black or African American	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Filipino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Hispanic or Latino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Native Hawaiian or Pacific Islander	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Two or More Races	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
White	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
English Learners	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Foster Youth	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Homeless	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Military	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Socioeconomically Disadvantaged	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students Receiving Migrant Education Services	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students with Disabilities	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

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

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

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

**Table 18: CAASPP Test Results in Science for All Students
Grades Five, Eight, and High School
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2020–21	School 2021–22	District 2020–21	District 2021–22	State 2020–21	State 2021–22
Science (grades 5, 8 and high school)	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

Note: Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

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

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

**Table 19: CAASPP Test Results in Science by Student Group
Grades Five, Eight, and High School (School Year 2021–22)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Female	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Male	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
American Indian or Alaska Native	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Asian	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Black or African American	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Filipino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Hispanic or Latino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Native Hawaiian or Pacific Islander	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Two or More Races	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
White	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
English Learners	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Foster Youth	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Homeless	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Military	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Socioeconomically Disadvantaged	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students Receiving Migrant Education Services	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students with Disabilities	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

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

Table 20: Career Technical Education Programs (School Year 2021–22)

For students aged 16 and above, career education and transition goals are addressed through each student's individualized education plan (IEP.) Students served by SCSOS have the opportunity to participate in academic and Workability programs for the development of career readiness skills. In addition to academic and Workability programs, when appropriate, students participate in life skills programs that offer and support the development of appropriate work behaviors, functional daily living skills, communication skills, social-emotional skills, and career exploration.

Table 21: Career Technical Education (CTE) Participation (School Year 2021–22)

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

Table 22: Course Enrollment/Completion of University of California (UC) and/or California State University (CSU) Admission Requirements

UC/CSU Course Measure	Percent
2021–22 Pupils Enrolled in Courses Required for UC/CSU Admission	[DPC]
2020–21 Graduates Who Completed All Courses Required for UC/CSU Admission	[DPC]

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

Table 23: California Physical Fitness Test Results (School Year 2021–22)

Percentage of Students Participating in each of the five Fitness Components This table will be “hidden” when the Web Application is available, as it does not apply because students participate in Adaptive PE as determined per their Individualized Educational Program.

Grade	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
5	[DPL]	[DPL]	[DPL]	[DPL]	[DPL]
7	[DPL]	[DPL]	[DPL]	[DPL]	[DPL]
9	[DPL]	[DPL]	[DPL]	[DPL]	[DPL]

Note: Due to changes to the 2021–22 PFT administration, only participation results are required for these five fitness areas.

Note: Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site

Table 24: Opportunities for Parental Involvement (School Year 2022–23)

Each student in the Sutter County Superintendent of Schools' Special Education Programs is on an Individualized Education Program (IEP). The IEP process legally requires students and parents to actively participate in the educational process. Community Advisory Committee (CAC) is facilitated by the Sutter County SELPA to engage parents in the process of supporting students with disabilities in the community, as well as provide resources and information to parents and guardians. This group is comprised of parents, community members and school representatives. School events are also held where parents may become involved and participate.

State Priority: Pupil Engagement

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

- High school dropout rates;

- High school graduation rates; and
- Chronic Absenteeism

Table 25: Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2019– 20	School 2020– 21	School 2021– 22	District 2019– 20	District 2020– 21	District 2021– 22	State 2019– 20	State 2020– 21	State 2021– 22
Dropout Rate	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Graduation Rate	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

**Table 26: Graduation Rate by Student Group (Four-Year Cohort Rate)
(School Year 2021–22)**

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	[DPC]	[DPC]	[DPC]
Female	[DPC]	[DPC]	[DPC]
Male	[DPC]	[DPC]	[DPC]
Non-Binary	[DPC]	[DPC]	[DPC]
American Indian or Alaska Native	[DPC]	[DPC]	[DPC]
Asian	[DPC]	[DPC]	[DPC]
Black or African American	[DPC]	[DPC]	[DPC]
Filipino	[DPC]	[DPC]	[DPC]
Hispanic or Latino	[DPC]	[DPC]	[DPC]
Native Hawaiian or Pacific Islander	[DPC]	[DPC]	[DPC]
Two or More Races	[DPC]	[DPC]	[DPC]
White	[DPC]	[DPC]	[DPC]
English Learners	[DPC]	[DPC]	[DPC]
Foster Youth	[DPC]	[DPC]	[DPC]
Homeless	[DPC]	[DPC]	[DPC]
Socioeconomically Disadvantaged	[DPC]	[DPC]	[DPC]
Students Receiving Migrant Education Services	[DPC]	[DPC]	[DPC]
Students with Disabilities	[DPC]	[DPC]	[DPC]

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at

<https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

**Table 27: Chronic Absenteeism by Student Group
(School Year 2021–22)**

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	[DPC]	[DPC]	[DPC]	[DPC]
Female	[DPC]	[DPC]	[DPC]	[DPC]
Male	[DPC]	[DPC]	[DPC]	[DPC]
American Indian or Alaska Native	[DPC]	[DPC]	[DPC]	[DPC]
Asian	[DPC]	[DPC]	[DPC]	[DPC]
Black or African American	[DPC]	[DPC]	[DPC]	[DPC]
Filipino	[DPC]	[DPC]	[DPC]	[DPC]
Hispanic or Latino	[DPC]	[DPC]	[DPC]	[DPC]
Native Hawaiian or Pacific Islander	[DPC]	[DPC]	[DPC]	[DPC]
Two or More Races	[DPC]	[DPC]	[DPC]	[DPC]
White	[DPC]	[DPC]	[DPC]	[DPC]
English Learners	[DPC]	[DPC]	[DPC]	[DPC]
Foster Youth	[DPC]	[DPC]	[DPC]	[DPC]
Homeless	[DPC]	[DPC]	[DPC]	[DPC]
Socioeconomically Disadvantaged	[DPC]	[DPC]	[DPC]	[DPC]
Students Receiving Migrant Education Services	[DPC]	[DPC]	[DPC]	[DPC]
Students with Disabilities	[DPC]	[DPC]	[DPC]	[DPC]

State Priority: School Climate

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

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

Table 28: Suspensions and Expulsions for School Year 2019–20 Only
(data collected between July through February, partial school year due to the COVID-19 pandemic)

Rate	School 2019–20	District 2019–20	State 2019–20
Suspensions	[DPC]	[DPC]	[DPC]
Expulsions	[DPC]	[DPC]	[DPC]

Note: The 2019–20 suspensions and expulsions rate data are not comparable to other year data because the 2019–20 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019–20 school year compared to other school years.

Table 29: Suspensions and Expulsions
(data collected between July through June, each full school year respectively)

Rate	School 2020–21	School 2021–22	District 2020–21	District 2021–22	State 2020–21	State 2021–22
Suspensions	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Expulsions	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

Note: Data collected during the 2020–21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Table 30: Suspensions and Expulsions by Student Group
(School Year 2021–22)

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

Table 31: School Safety Plan (School Year 2022–23)

SCSOS Regional Special Education Programs follow the safety plan of the comprehensive public school host site they are located on within the district.

D. Other SARC Information

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

**Table 32: Average Class Size and Class Size Distribution (Elementary)
(School Year 2019–20)**

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	[DPC]	[DPC]	[DPC]	[DPC]
1	[DPC]	[DPC]	[DPC]	[DPC]
2	[DPC]	[DPC]	[DPC]	[DPC]
3	[DPC]	[DPC]	[DPC]	[DPC]
4	[DPC]	[DPC]	[DPC]	[DPC]
5	[DPC]	[DPC]	[DPC]	[DPC]
6	[DPC]	[DPC]	[DPC]	[DPC]
Other**	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classes fall into each size category (a range of total students per class).

** “Other” category is for multi-grade level classes.

**Table 33: Average Class Size and Class Size Distribution (Elementary)
(School Year 2020–21)**

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	[DPC]	[DPC]	[DPC]	[DPC]
1	[DPC]	[DPC]	[DPC]	[DPC]
2	[DPC]	[DPC]	[DPC]	[DPC]
3	[DPC]	[DPC]	[DPC]	[DPC]
4	[DPC]	[DPC]	[DPC]	[DPC]
5	[DPC]	[DPC]	[DPC]	[DPC]
6	[DPC]	[DPC]	[DPC]	[DPC]
Other**	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classes fall into each size category (a range of total students per class).

** “Other” category is for multi-grade level classes.

**Table 34: Average Class Size and Class Size Distribution (Elementary)
(School Year 2021–22)**

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	[DPC]	[DPC]	[DPC]	[DPC]
1	[DPC]	[DPC]	[DPC]	[DPC]
2	[DPC]	[DPC]	[DPC]	[DPC]
3	[DPC]	[DPC]	[DPC]	[DPC]
4	[DPC]	[DPC]	[DPC]	[DPC]
5	[DPC]	[DPC]	[DPC]	[DPC]
6	[DPC]	[DPC]	[DPC]	[DPC]
Other**	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Table 35: Average Class Size and Class Size Distribution (Secondary)
(School Year 2019–20)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	[DPC]	[DPC]	[DPC]	[DPC]
Mathematics	[DPC]	[DPC]	[DPC]	[DPC]
Science	[DPC]	[DPC]	[DPC]	[DPC]
Social Science	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Table 36: Average Class Size and Class Size Distribution (Secondary)
(School Year 2020–21)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	[DPC]	[DPC]	[DPC]	[DPC]
Mathematics	[DPC]	[DPC]	[DPC]	[DPC]
Science	[DPC]	[DPC]	[DPC]	[DPC]
Social Science	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Table 37: Average Class Size and Class Size Distribution (Secondary)
(School Year 2021–22)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	[DPC]	[DPC]	[DPC]	[DPC]
Mathematics	[DPC]	[DPC]	[DPC]	[DPC]
Science	[DPC]	[DPC]	[DPC]	[DPC]
Social Science	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Table 38: Ratio of Pupils to Academic Counselor (School Year 2021–22)

Title	Ratio
Pupils to Academic Counselor*	[DPC]

*One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Table 39: Student Support Services Staff (School Year 2021–22)

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

*One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Table 40: Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2020–21) This table will be “hidden” when the Web Application is available, as it does not apply to COE run/SELPA funded Special Education services.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	[DPL]	[DPL]	[DPL]	[DPL]
District	N/A	N/A	[DPL]	[DPC]
Percent Difference – School Site and District	N/A	N/A	[DPL]	[DPL]
State	N/A	N/A	[DPC]	[DPC]
Percent Difference – School Site and State	N/A	N/A	[DPL]	[DPL]

Note: Cells with N/A values do not require data.

Table 41: Types of Services Funded (Fiscal Year 2021–22)

Students are provided services per their IEP. This may include: Specialized Academic Instruction, Speech, Psychological, Behavior, Nursing, Mental Health, Occupational Therapy, Physical Therapy, Assistive Technology, Orientation and Mobility, Visual Impairment, Deaf and Hard of Hearing, and Transition services.

Table 42: Teacher and Administrative Salaries (Fiscal Year 2020–21)

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

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.

Table 43: Advanced Placement (AP) Courses (School Year 2021–22)

Percent of Students in AP Courses: [DPC]

Subject	Number of AP Courses Offered*
Computer Science	[DPC]
English	[DPC]
Fine and Performing Arts	[DPC]
Foreign Language	[DPC]
Mathematics	[DPC]
Science	[DPC]
Social Science	[DPC]
Total AP Courses Offered*	[DPC]

*Where there are student course enrollments of at least one student.

Table 44: Professional Development

Measure	2020–21	2021–22	2022–23
Number of school days dedicated to Staff Development and Continuous Improvement	2	2	2

2021–22 School Accountability Report Card Template (Word Version)

(To be used to meet the state reporting requirement
by February 1, 2023)

Prepared by:
California Department of Education
Analysis, Measurement, and Accountability Reporting Division

Posted to the CDE Website:
December 2022

Contact:
SARC Team
sarc@cde.ca.gov

Important!

**Please delete this page
before using the SARC template**

School Accountability Report Card Reported Using Data from the 2021–22 School Year

California Department of Education

Feather River Academy

Address: 1895 Lassen Blvd Yuba City, Ca. 95993 **Phone:** (530) 822-2400

Principal: Chris Reyna

Grade Span: 9-12

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

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fq/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

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

California School Dashboard

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

Internet Access

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

Throughout this document the letters DPL refer to data provided by the LEA, and the letters DPC refer to data provided by the CDE.

About This School

Table 1: District Contact Information (School Year 2022–23)

Entity	Contact Information
District Name	[DPC]
Phone Number	[DPC]
Superintendent	[DPC]
Email Address	[DPC]
Website	[DPC]

Table 2: School Contact Information (School Year 2022–23)

Entity	Contact Information
School Name	[DPC]
Street	[DPC]
City, State, Zip	[DPC]
Phone Number	[DPC]
Principal	[DPC]
Email Address	[DPC]
Website	[DPC]
County-District-School (CDS) Code	[DPC]

Table 3: School Description and Mission Statement (School Year 2022–23)

Feather River Academy (FRA), established in 2005, serves as one of two county community schools in Sutter County. FRA is a part of the Sutter County Superintendent of Schools County Office of Education. FRA is a program designed to meet the needs of students who may not find success in the normal comprehensive high school and middle school setting. FRA accepts referrals for Sutter, Yuba, and Colusa county students who are referred because of expulsion, probation involvement, or school of choice. FRA provides a unique individualized educational setting to assist students in reaching their academic and personal goals. FRA promotes respect for cultural diversity and inspires integrity and respect for self and others. Classroom practices foster intellectual and social development; engage students in problem-solving, higher-order thinking skills, and learning activities that make the subject matter relevant to daily life. Furthermore, through the daily incorporation of Positive Behaviors Interventions and Supports (PBIS) and our Professional Learning Communities (PLC) practices, which re-enforce our school-wide academic expectations, we strive to equip students with the skills and knowledge that empower them to be ethical, literate, responsible and contributing members of their community.

Mission Statement:

- In order to prepare students to live in and contribute to a changing world and engage in active, lifelong learning, Feather River Academy ensures that all families and students are welcomed and encouraged to be connected to the school. By promoting and modeling healthy relationships with peers and families, FRA provides a balanced, varied school curriculum designed to meet the academic, cultural, and social needs of individuals from the diverse backgrounds of our community.

Vision Statement:

- Develop relationships among students, families, staff, and peers that emphasize respectful and responsible behavior in all endeavors
- Provide a focused alternative academic program that is driven by individual student goals
- Teach healthy coping skills and emotional competence to help students become healthy functional adults
- Prepare our students for a successful personal and professional future through skill-building and work-readiness programs
- Promote an inclusive school environment where students will be provided physical, cultural, social, and emotional safety
- The administration and staff have high expectations for our students and strive to give them the opportunity to either return to the comprehensive high school or graduate from FRA. We strive to provide caring, support and encouragement.

Table 4: Student Enrollment by Grade Level (School Year 2021–22)

Grade Level	Number of Students
Kindergarten	[DPC]
Grade 1	[DPC]
Grade 2	[DPC]
Grade 3	[DPC]
Grade 4	[DPC]
Grade 5	[DPC]
Grade 6	[DPC]
Grade 7	[DPC]
Grade 8	[DPC]
Grade 9	[DPC]
Grade 10	[DPC]
Grade 11	[DPC]
Grade 12	[DPC]
Total Enrollment	[DPC]

Table 5: Student Enrollment by Student Group (School Year 2021–22)

Student Group	Percent of Total Enrollment
Female	[DPC]
Male	[DPC]
Non-Binary	[DPC]
American Indian or Alaska Native	[DPC]
Asian	[DPC]
Black or African American	[DPC]
Filipino	[DPC]
Hispanic or Latino	[DPC]
Native Hawaiian or Pacific Islander	[DPC]
Two or More Races	[DPC]
White	[DPC]
English Learners	[DPC]
Foster Youth	[DPC]
Homeless	[DPC]
Migrant	[DPC]
Socioeconomically Disadvantaged	[DPC]
Students with Disabilities	[DPC]

A. Conditions of Learning

State Priority: Basic

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

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

Table 6: Teacher Preparation and Placement (School Year 2020–21)

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

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

Table 7: Teacher Preparation and Placement (School Year 2021–22)

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

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

**Table 8: Teachers Without Credentials and Misassignments
(considered “ineffective” under ESSA)**

Authorization/Assignment	2020–21 Number	2021–22 Number
Permits and Waivers	[DPC]	[DPC]
Misassignments	[DPC]	[DPC]
Vacant Positions	[DPC]	[DPC]
Total Teachers Without Credentials and Misassignments	[DPC]	[DPC]

**Table 9: Credentialed Teachers Assigned Out-of-Field
(considered “out-of-field” under ESSA)**

Indicator	2020–21 Number	2021–22 Number
Credentialed Teachers Authorized on a Permit or Waiver	[DPC]	[DPC]
Local Assignment Options	[DPC]	[DPC]
Total Out-of-Field Teachers	[DPC]	[DPC]

Table 10: Class Assignments

Indicator	2020–21 Percent	2021–22 Percent
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	[DPC]	[DPC]
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	[DPC]	[DPC]

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

Table 11: Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2022–23)**Year and month in which the data were collected:** September 2022

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	ELA: Grades 8-12 use Edgenuity Courseware	Yes	0%
Mathematics	Math: Grades 8-12 use Edgenuity Courseware	Yes	0%
Science	Science: Grades 8-12 use Edgenuity Courseware	Yes	0%
History-Social Science	History/Social Science: Grades 8-12 use Edgenuity Courseware	Yes	0%
Foreign Language	Foreign Language: Grades 8-12 use Edgenuity Courseware	Yes	0%
Health	Health: Grades 8-12 use Edgenuity Courseware	Yes	0%
Visual and Performing Arts	Visual and Performing Arts: Grades 8-12 use Edgenuity Courseware	Yes	0%
Science Laboratory Equipment (grades 9-12)	N/A	N/A	0%

Note: Cells with N/A values do not require data.

Table 12: School Facility Conditions and Planned Improvements

Feather River Academy has achieved an overall ranking of 98% (Good) on the Facility Inspection Tool (FIT) assessment. The indication is the school is properly maintained, and in good repair with a number of non-critical deficiencies, which are isolated, resulting from minor wear and tear, and are in the process of being mitigated.

Table 13: School Facility Good Repair Status

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: September 2022

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			Water stained ceiling tile. Investigated cause and replaced.
Electrical: Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/Fountains	X			Exterior drinking fountain not clean. Cleaned fountain and trained custodian.
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/Doors/Gates/Fences	X			

Overall Facility Rate

Year and month of the most recent FIT report: September 2022

Table 14: Overall Rating

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

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

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

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

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

Table 15: CAASPP Test Results in ELA and Mathematics for All Students Grades Three through Eight and Grade Eleven taking and completing a state-administered assessment

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2020–21	School 2021–22	District 2020–21	District 2021–22	State 2020–21	State 2021–22
English Language Arts/Literacy (grades 3-8 and 11)	N/A	[DPC]	N/A	[DPC]	N/A	[DPC]
Mathematics (grades 3-8 and 11)	N/A	[DPC]	N/A	[DPC]	N/A	[DPC]

Note: Where it was the most viable option, in 2020–21, LEAs were required to administer the statewide summative assessment in ELA and mathematics and where a statewide summative assessment was not the most viable option for the LEA, LEAs were permitted to report results from a different assessment that meets the criteria established by the California State Board of Education on March 16, 2021. The 2020–

21 data cells for the school, district, state have N/A values because these data are not comparable to 2021–22 data.

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

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

**Table 16: CAASPP Test Results in ELA by Student Group
for students taking and completing a state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2021–22)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Female	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Male	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
American Indian or Alaska Native	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Asian	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Black or African American	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Filipino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Hispanic or Latino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Native Hawaiian or Pacific Islander	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Two or More Races	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
White	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
English Learners	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Foster Youth	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Homeless	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Military	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Socioeconomically Disadvantaged	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students Receiving Migrant Education Services	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students with Disabilities	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

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

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

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

Table 17: CAASPP Test Results in Mathematics by Student Group for students taking and completing a state-administered assessment Grades Three through Eight and Grade Eleven (School Year 2021–22)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Female	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Male	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
American Indian or Alaska Native	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Asian	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Black or African American	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Filipino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Hispanic or Latino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Native Hawaiian or Pacific Islander	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Two or More Races	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
White	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
English Learners	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Foster Youth	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Homeless	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Military	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Socioeconomically Disadvantaged	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students Receiving Migrant Education Services	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students with Disabilities	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

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

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

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

**Table 18: CAASPP Test Results in Science for All Students
Grades Five, Eight, and High School
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2020–21	School 2021–22	District 2020–21	District 2021–22	State 2020–21	State 2021–22
Science (grades 5, 8 and high school)	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

Note: Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

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

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

**Table 19: CAASPP Test Results in Science by Student Group
Grades Five, Eight, and High School (School Year 2021–22)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Female	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Male	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
American Indian or Alaska Native	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Asian	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Black or African American	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Filipino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Hispanic or Latino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Native Hawaiian or Pacific Islander	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Two or More Races	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
White	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
English Learners	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Foster Youth	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Homeless	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Military	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Socioeconomically Disadvantaged	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students Receiving Migrant Education Services	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students with Disabilities	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

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

Table 20: Career Technical Education Programs (School Year 2021–22)

Students who enroll at Feather River Academy are required to go through an orientation process where the students are assessed in multiple ways and an Individual Learning Plan (ILP) is developed for each student. Part of this intake process is to gather information on what career paths students are interested in pursuing. Using the combination of data from the assessments and the student interest, the counselor works with the students and their families to identify strengths and areas for growth. Students are then be guided toward the appropriate CTE courses that match their interests and goals.

Students at FRA have access to CTE courses through two avenues of study. One avenue is online through our adopted curriculum program: Edgenuity. Edgenuity provides a catalog of highly relevant CTE courses that empower students to explore their interests by engaging with 16 Career Clusters, 11 Career Pathways, and 17 Certification Pathways including multi-year support for high-demand, high-interest careers, and job certification readiness.

Students at FRA also have access to CTE courses available through the Sutter County Superintendent of Schools CTE program that serves the tri-county area of Sutter, Yuba, and Colusa counties. Students are able to participate in pathways that are relevant, high-demand and high-interest careers. Sutter County CTE offers 15 Career Pathways where students are able to engage in high-quality courses that empower students and provide an opportunity for success after high school. Tri-County CTE provides courses both on-site and in the community for students to pursue their career interests.

CTE courses in both Edgenuity online and our county CTE program are standards-based, the state adopted, and taught by certified instructors.

Table 21: Career Technical Education (CTE) Participation (School Year 2021–22)

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

Table 22: Course Enrollment/Completion of University of California (UC) and/or California State University (CSU) Admission Requirements

UC/CSU Course Measure	Percent
2021–22 Pupils Enrolled in Courses Required for UC/CSU Admission	[DPC]
2020–21 Graduates Who Completed All Courses Required for UC/CSU Admission	[DPC]

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

Table 23: California Physical Fitness Test Results (School Year 2021–22)
Percentage of Students Participating in each of the five Fitness Components

Grade	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
5	--	--	--	--	--
7	--	--	--	--	--
9	--	--	--	--	--

Note: Due to changes to the 2021–22 PFT administration, only participation results are required for these five fitness areas.

Note: Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site

Table 24: Opportunities for Parental Involvement (School Year 2022–23)

Parents are encouraged to participate in all aspects of their child's education. Parents attend the orientation meeting with the principal, school counselor, and probation officer to discuss appropriate placement, the status of credits, the course of study, and expectations for attendance and behavior. The Principal and the teaching staff communicate with parents via phone calls, parent square, email, and in person with parents to report on student progress. Parents are invited to activities on campus including assemblies, breakfasts, graduations, and classroom visits. Furthermore, parents are strongly encouraged to contact FRA staff to share concerns, ask questions, or conference with teachers.

The FRA's site council reviews documents and provides input on items such as programs, needs assessments, and funding. Diligent efforts are ongoing to form additional parent committees as needed. Due to the transient nature of our student population, the formation of parent committees is challenging. Efforts are being made to obtain parent input during initial and orientation meetings, and by the principal and staff throughout students' tenure. During the orientation, parents are encouraged to participate in FRA by identifying times and activities in which they are interested or in which their children show interest.

State Priority: Pupil Engagement

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

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

Table 25: Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2019– 20	School 2020– 21	School 2021– 22	District 2019– 20	District 2020– 21	District 2021– 22	State 2019– 20	State 2020– 21	State 2021– 22
Dropout Rate	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Graduation Rate	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

**Table 26: Graduation Rate by Student Group (Four-Year Cohort Rate)
(School Year 2021–22)**

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	[DPC]	[DPC]	[DPC]
Female	[DPC]	[DPC]	[DPC]
Male	[DPC]	[DPC]	[DPC]
Non-Binary	[DPC]	[DPC]	[DPC]
American Indian or Alaska Native	[DPC]	[DPC]	[DPC]
Asian	[DPC]	[DPC]	[DPC]
Black or African American	[DPC]	[DPC]	[DPC]
Filipino	[DPC]	[DPC]	[DPC]
Hispanic or Latino	[DPC]	[DPC]	[DPC]
Native Hawaiian or Pacific Islander	[DPC]	[DPC]	[DPC]
Two or More Races	[DPC]	[DPC]	[DPC]
White	[DPC]	[DPC]	[DPC]
English Learners	[DPC]	[DPC]	[DPC]
Foster Youth	[DPC]	[DPC]	[DPC]
Homeless	[DPC]	[DPC]	[DPC]
Socioeconomically Disadvantaged	[DPC]	[DPC]	[DPC]
Students Receiving Migrant Education Services	[DPC]	[DPC]	[DPC]
Students with Disabilities	[DPC]	[DPC]	[DPC]

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at

<https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

**Table 27: Chronic Absenteeism by Student Group
(School Year 2021–22)**

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	[DPC]	[DPC]	[DPC]	[DPC]
Female	[DPC]	[DPC]	[DPC]	[DPC]
Male	[DPC]	[DPC]	[DPC]	[DPC]
American Indian or Alaska Native	[DPC]	[DPC]	[DPC]	[DPC]
Asian	[DPC]	[DPC]	[DPC]	[DPC]
Black or African American	[DPC]	[DPC]	[DPC]	[DPC]
Filipino	[DPC]	[DPC]	[DPC]	[DPC]
Hispanic or Latino	[DPC]	[DPC]	[DPC]	[DPC]
Native Hawaiian or Pacific Islander	[DPC]	[DPC]	[DPC]	[DPC]
Two or More Races	[DPC]	[DPC]	[DPC]	[DPC]
White	[DPC]	[DPC]	[DPC]	[DPC]
English Learners	[DPC]	[DPC]	[DPC]	[DPC]
Foster Youth	[DPC]	[DPC]	[DPC]	[DPC]
Homeless	[DPC]	[DPC]	[DPC]	[DPC]
Socioeconomically Disadvantaged	[DPC]	[DPC]	[DPC]	[DPC]
Students Receiving Migrant Education Services	[DPC]	[DPC]	[DPC]	[DPC]
Students with Disabilities	[DPC]	[DPC]	[DPC]	[DPC]

State Priority: School Climate

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

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

Table 28: Suspensions and Expulsions for School Year 2019–20 Only
(data collected between July through February, partial school year due to the COVID-19 pandemic)

Rate	School 2019–20	District 2019–20	State 2019–20
Suspensions	[DPC]	[DPC]	[DPC]
Expulsions	[DPC]	[DPC]	[DPC]

Note: The 2019–20 suspensions and expulsions rate data are not comparable to other year data because the 2019–20 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019–20 school year compared to other school years.

Table 29: Suspensions and Expulsions
(data collected between July through June, each full school year respectively)

Rate	School 2020–21	School 2021–22	District 2020–21	District 2021–22	State 2020–21	State 2021–22
Suspensions	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Expulsions	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

Note: Data collected during the 2020–21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Table 30: Suspensions and Expulsions by Student Group
(School Year 2021–22)

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

Table 31: School Safety Plan (School Year 2022–23)

The FRA Safety Plan was reviewed in February 2022 by a school site team comprised of parents, staff, and administration. The Safe School Plan was presented to the Sutter County Superintendent of Schools Safety Committee for input and approval.

The purpose of this Plan is to provide a framework for school staff to organize the resources of the school and community to respond to and manage emergencies while school is in session. The main objectives of this Plan are to:

1. Protect the life, safety, and property of students and staff.
2. Provide Feather River Academy mission specific guidance to personnel relative to emergency preparedness, response, and recovery operations
3. Articulate a Feather River Academy mission statement with regard to emergency preparedness, response, and recovery operations.
4. Identify the location and layout of the primary and alternate emergency operations centers (EOC) for Feather River Academy. Additionally, provide locations for pre-plan command post locations.
5. Identify the location of critical facilities.
6. Provide for timely business recovery and restoration of services following a disaster or emergency.
7. Facilitate the resumption of normal outdoor school activities in a timely manner.

The emergency management teams and procedures outlined in this Plan are consistent with both the STANDARDIZED EMERGENCY MANAGEMENT SYSTEM (SEMS) developed by the State of California, and the NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS) developed by the U.S. Department of Homeland Security. This Plan presents specific standardized procedures to be used in preparing for, and responding to, school emergencies.

D. Other SARC Information

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

**Table 32: Average Class Size and Class Size Distribution (Elementary)
(School Year 2019–20)**

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	[DPC]	[DPC]	[DPC]	[DPC]
1	[DPC]	[DPC]	[DPC]	[DPC]
2	[DPC]	[DPC]	[DPC]	[DPC]
3	[DPC]	[DPC]	[DPC]	[DPC]
4	[DPC]	[DPC]	[DPC]	[DPC]
5	[DPC]	[DPC]	[DPC]	[DPC]
6	[DPC]	[DPC]	[DPC]	[DPC]
Other**	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classes fall into each size category (a range of total students per class).

** “Other” category is for multi-grade level classes.

Table 33: Average Class Size and Class Size Distribution (Elementary)
(School Year 2020–21)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	[DPC]	[DPC]	[DPC]	[DPC]
1	[DPC]	[DPC]	[DPC]	[DPC]
2	[DPC]	[DPC]	[DPC]	[DPC]
3	[DPC]	[DPC]	[DPC]	[DPC]
4	[DPC]	[DPC]	[DPC]	[DPC]
5	[DPC]	[DPC]	[DPC]	[DPC]
6	[DPC]	[DPC]	[DPC]	[DPC]
Other**	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classes fall into each size category (a range of total students per class).

** “Other” category is for multi-grade level classes.

Table 34: Average Class Size and Class Size Distribution (Elementary)
(School Year 2021–22)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	[DPC]	[DPC]	[DPC]	[DPC]
1	[DPC]	[DPC]	[DPC]	[DPC]
2	[DPC]	[DPC]	[DPC]	[DPC]
3	[DPC]	[DPC]	[DPC]	[DPC]
4	[DPC]	[DPC]	[DPC]	[DPC]
5	[DPC]	[DPC]	[DPC]	[DPC]
6	[DPC]	[DPC]	[DPC]	[DPC]
Other**	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classes fall into each size category (a range of total students per class).

** “Other” category is for multi-grade level classes.

Table 35: Average Class Size and Class Size Distribution (Secondary)
(School Year 2019–20)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	[DPC]	[DPC]	[DPC]	[DPC]
Mathematics	[DPC]	[DPC]	[DPC]	[DPC]
Science	[DPC]	[DPC]	[DPC]	[DPC]
Social Science	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Table 36: Average Class Size and Class Size Distribution (Secondary)
(School Year 2020–21)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	[DPC]	[DPC]	[DPC]	[DPC]
Mathematics	[DPC]	[DPC]	[DPC]	[DPC]
Science	[DPC]	[DPC]	[DPC]	[DPC]
Social Science	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Table 37: Average Class Size and Class Size Distribution (Secondary)
(School Year 2021–22)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	[DPC]	[DPC]	[DPC]	[DPC]
Mathematics	[DPC]	[DPC]	[DPC]	[DPC]
Science	[DPC]	[DPC]	[DPC]	[DPC]
Social Science	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Table 38: Ratio of Pupils to Academic Counselor (School Year 2021–22)

Title	Ratio
Pupils to Academic Counselor*	[DPC]

*One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Table 39: Student Support Services Staff (School Year 2021–22)

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

*One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Table 40: Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2020–21)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$25,714.66	\$9,306.04	\$16,408.62	\$78,064.75
District	N/A	N/A	DNA to COE	[DPC]
Percent Difference – School Site and District	N/A	N/A	DNA	[DPL- tbd]
State	N/A	N/A	[DPC]	[DPC]
Percent Difference – School Site and State	N/A	N/A	[DPL- tbd]	[DPL- tbd]

Note: Cells with N/A values do not require data.

Table 41: Types of Services Funded (Fiscal Year 2021–22)

Programs and supports provided by FRA to support and assist students fall under two guidelines: academic support and behavior support.

Academic Supports:

Upon enrollment in FRA, students are assessed for their current academic levels in English Language Arts and Math. Students also work with administration, school counselors, as well as classroom teachers to identify and set goals for the student. Academic assessments are administered using an online platform, Renaissance, and teacher assessments. Students participate in academic instruction delivered by use of state-adopted curriculum in our Edgenuity online curriculum. In addition to English Language Arts and Math, students also receive instruction in Social Studies, Science, Social Skills, electives courses, CTE, and intervention programs. In addition to the teacher providing a small classroom setting, which increases academic support, FRA has three instructional aides to support all students in academics, planning, and goal setting. These instructional aides are integral in providing targeted interventions to all students.

To support the academic program, a variety of technology is utilized in the FRA classroom instructional program, including Chromebooks, Internet access, Interactive “SMART” boards, and audio/video outputs. FRA students participate in the same district and state mandated-assessments required for all students in Sutter County. Staff participates in professional development to support students in their academics. They participate in professional development for Edgenuity, PLC training, Aeries, Go Guardian, Google classroom, and blended learning.

FRA has also dedicated funding for a full-time student attendance and outreach coordinator to increase attendance and improve engagement.

Behavioral Supports:

Students' academic instruction is part of their daily learning. Social skills are highlighted throughout the day in whole group, small group, and individual settings. Student's behavioral progress is assessed daily through our PBIS program, which is implemented by all staff. For any student who does not progress in meeting expectations through regular classroom support, an individual Behavior Support Plan may be developed and implemented. SSO has hired and designated a full-time counselor and part-time intervention specialist to focus on various social-emotional supports, substance abuse intervention programs, counseling, and family supports. Staff participates in professional development for PBIS as well as social-emotional support programs to provide the best assistance for students and their families.

To promote school safety, the Student Support and Outreach office employs a full-time probation officer from the county juvenile probation program to support students at FRA and across the county.

Table 42: Teacher and Administrative Salaries (Fiscal Year 2020–21)

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

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.

Table 43: Advanced Placement (AP) Courses (School Year 2021–22)

Percent of Students in AP Courses: [DPC]

Subject	Number of AP Courses Offered*
Computer Science	[DPC]
English	[DPC]
Fine and Performing Arts	[DPC]
Foreign Language	[DPC]
Mathematics	[DPC]
Science	[DPC]
Social Science	[DPC]
Total AP Courses Offered*	[DPC]

*Where there are student course enrollments of at least one student.

Table 44: Professional Development

Measure	2020–21	2021–22	2022–23
Number of school days dedicated to Staff Development and Continuous Improvement	15	17	22

2021–22 School Accountability Report Card Template (Word Version)

(To be used to meet the state reporting requirement
by February 1, 2023)

Prepared by:
California Department of Education
Analysis, Measurement, and Accountability Reporting Division

Posted to the CDE Website:
December 2022

Contact:
SARC Team
sarc@cde.ca.gov

Important!

**Please delete this page
before using the SARC template**

School Accountability Report Card Reported Using Data from the 2021–22 School Year

California Department of Education

Pathways Charter Academy

Address: 1895 Lassen Blvd Yuba City, Ca 95993 **Phone:** (530) 822-2400

Principal: Chris Reyna

Grade Span: K - 12

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

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fq/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

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

California School Dashboard

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

Internet Access

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

Throughout this document the letters DPL refer to data provided by the LEA, and the letters DPC refer to data provided by the CDE.

About This School

Table 1: District Contact Information (School Year 2022–23)

Entity	Contact Information
District Name	[DPC]
Phone Number	[DPC]
Superintendent	[DPC]
Email Address	[DPC]
Website	[DPC]

Table 2: School Contact Information (School Year 2022–23)

Entity	Contact Information
School Name	[DPC]
Street	[DPC]
City, State, Zip	[DPC]
Phone Number	[DPC]
Principal	[DPC]
Email Address	[DPC]
Website	[DPC]
County-District-School (CDS) Code	[DPC]

Table 3: School Description and Mission Statement (School Year 2022–23)

Pathways Charter Academy (PCA) is a non-classroom-based county community charter school operated by the Sutter County Office of Education. PCA provides the necessary foundation for students to become self-sufficient and caring adults who lead healthy lifestyles with social and emotional stability, enabling them to live successful lives as productive members of our community. PCA enables students to become self-motivated, competent, and lifelong learners.

Mission Statement:

Pathways Charter Academy empowers students to take charge of their education and achieve success by connecting their individual needs, strengths, weaknesses, and interests to appropriate resources through a comprehensive individualized success plan that includes a rigorous and meaningful individualized learning plan. Students become educated and responsible citizens, critical problem-solvers, self-motivated, competent, and lifelong learners. This foundation enables our students to live successful, healthy, and stable lives as productive members of our community and the world.

Table 4: Student Enrollment by Grade Level (School Year 2021–22)

Grade Level	Number of Students
Kindergarten	[DPC]
Grade 1	[DPC]
Grade 2	[DPC]
Grade 3	[DPC]
Grade 4	[DPC]
Grade 5	[DPC]
Grade 6	[DPC]
Grade 7	[DPC]
Grade 8	[DPC]
Grade 9	[DPC]
Grade 10	[DPC]
Grade 11	[DPC]
Grade 12	[DPC]
Total Enrollment	[DPC]

Table 5: Student Enrollment by Student Group (School Year 2021–22)

Student Group	Percent of Total Enrollment
Female	[DPC]
Male	[DPC]
Non-Binary	[DPC]
American Indian or Alaska Native	[DPC]
Asian	[DPC]
Black or African American	[DPC]
Filipino	[DPC]
Hispanic or Latino	[DPC]
Native Hawaiian or Pacific Islander	[DPC]
Two or More Races	[DPC]
White	[DPC]
English Learners	[DPC]
Foster Youth	[DPC]
Homeless	[DPC]
Migrant	[DPC]
Socioeconomically Disadvantaged	[DPC]
Students with Disabilities	[DPC]

A. Conditions of Learning

State Priority: Basic

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

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

Table 6: Teacher Preparation and Placement (School Year 2020–21)

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

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

Table 7: Teacher Preparation and Placement (School Year 2021–22)

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

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

**Table 8: Teachers Without Credentials and Misassignments
(considered “ineffective” under ESSA)**

Authorization/Assignment	2020–21 Number	2021–22 Number
Permits and Waivers	[DPC]	[DPC]
Misassignments	[DPC]	[DPC]
Vacant Positions	[DPC]	[DPC]
Total Teachers Without Credentials and Misassignments	[DPC]	[DPC]

**Table 9: Credentialed Teachers Assigned Out-of-Field
(considered “out-of-field” under ESSA)**

Indicator	2020–21 Number	2021–22 Number
Credentialed Teachers Authorized on a Permit or Waiver	[DPC]	[DPC]
Local Assignment Options	[DPC]	[DPC]
Total Out-of-Field Teachers	[DPC]	[DPC]

Table 10: Class Assignments

Indicator	2020–21 Percent	2021–22 Percent
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	[DPC]	[DPC]
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	[DPC]	[DPC]

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

Table 11: Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2022–23)**Year and month in which the data were collected:** September 2022

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	ELA: Grades 6-12 use Edgenuity Courseware	Yes	0%
Mathematics	Math: Grades 6-12 use Edgenuity Courseware	Yes	0%
Science	Science: Grades 6-12 use Edgenuity Courseware	Yes	0%
History-Social Science	HSS: Grades 6-12 use Edgenuity Courseware	Yes	0%
Foreign Language	Foreign Languages: Grades 6-12 use Edgenuity Courseware	Yes	0%
Health	Health: Grades 6-12 use Edgenuity Courseware	Yes	0%
Visual and Performing Arts	VPA: Grades 6-12 use Edgenuity Courseware	Yes	0%
Science Laboratory Equipment (grades 9-12)	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Table 12: School Facility Conditions and Planned Improvements

Pathways Charter Academy has achieved an overall ranking of 98% (Good) on the Facility Inspection Tool (FIT) assessment. The indication is the school is properly maintained, and in good repair with a number of non-critical deficiencies, which are isolated, resulting from minor wear and tear, and are in the process of being mitigated.

Table 13: School Facility Good Repair Status

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: September 2022

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	X			
Electrical: Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Year and month of the most recent FIT report: September 2022

Table 14: Overall Rating

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

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

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

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

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

Table 15: CAASPP Test Results in ELA and Mathematics for All Students Grades Three through Eight and Grade Eleven taking and completing a state-administered assessment

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2020–21	School 2021–22	District 2020–21	District 2021–22	State 2020–21	State 2021–22
English Language Arts/Literacy (grades 3-8 and 11)	N/A	[DPC]	N/A	[DPC]	N/A	[DPC]
Mathematics (grades 3-8 and 11)	N/A	[DPC]	N/A	[DPC]	N/A	[DPC]

Note: Where it was the most viable option, in 2020–21, LEAs were required to administer the statewide summative assessment in ELA and mathematics and where a statewide summative assessment was not the most viable option for the LEA, LEAs were permitted to report results from a different assessment that meets the criteria established by the California State Board of Education on March 16, 2021. The 2020–

21 data cells for the school, district, state have N/A values because these data are not comparable to 2021–22 data.

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

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

**Table 16: CAASPP Test Results in ELA by Student Group
for students taking and completing a state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2021–22)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Female	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Male	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
American Indian or Alaska Native	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Asian	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Black or African American	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Filipino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Hispanic or Latino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Native Hawaiian or Pacific Islander	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Two or More Races	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
White	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
English Learners	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Foster Youth	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Homeless	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Military	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Socioeconomically Disadvantaged	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students Receiving Migrant Education Services	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students with Disabilities	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

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

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

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

Table 17: CAASPP Test Results in Mathematics by Student Group for students taking and completing a state-administered assessment Grades Three through Eight and Grade Eleven (School Year 2021–22)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Female	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Male	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
American Indian or Alaska Native	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Asian	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Black or African American	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Filipino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Hispanic or Latino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Native Hawaiian or Pacific Islander	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Two or More Races	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
White	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
English Learners	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Foster Youth	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Homeless	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Military	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Socioeconomically Disadvantaged	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students Receiving Migrant Education Services	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students with Disabilities	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

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

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

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

**Table 18: CAASPP Test Results in Science for All Students
Grades Five, Eight, and High School
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2020–21	School 2021–22	District 2020–21	District 2021–22	State 2020–21	State 2021–22
Science (grades 5, 8 and high school)	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

Note: Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

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

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

**Table 19: CAASPP Test Results in Science by Student Group
Grades Five, Eight, and High School (School Year 2021–22)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Female	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Male	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
American Indian or Alaska Native	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Asian	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Black or African American	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Filipino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Hispanic or Latino	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Native Hawaiian or Pacific Islander	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Two or More Races	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
White	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
English Learners	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Foster Youth	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Homeless	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Military	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Socioeconomically Disadvantaged	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students Receiving Migrant Education Services	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Students with Disabilities	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

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

Table 20: Career Technical Education Programs (School Year 2021–22)

Students who enroll at Pathways Charter Academy are required to go through an orientation process where the students are assessed in multiple ways and an Individual Learning Plan (ILP) is developed for each student. Part of this intake process is to gather information on what career paths students are interested in pursuing. Using the combination of data from the assessments, and the student interest, the counselor works with the students and their families to identify strengths and areas for growth. Students are be guided toward the appropriate CTE courses that match their interests and goals. Students at PCA have access to CTE courses through two avenues of study. One avenue is online through our adopted curriculum program: Edgenuity. Edgenuity provides a catalog of highly relevant CTE courses that empower students to explore their interests by engaging with 16 Career Clusters, 11 Career Pathways, and 17 Certification Pathways including multi-year support for high-demand, high-interest careers, and job certification readiness. Students at PCA also have access to CTE courses available through the Sutter County Superintendent of Schools CTE programs that serves the tri-county area of Sutter, Yuba, and Colusa counties. Students are able to participate in pathways that are relevant, high-demand, and high-interest careers. Sutter County CTE offers 15 Career Pathways where students are able to engage in high-quality courses that empower students and provide an opportunity for success after high school. Tri-County CTE provides courses both on-site and in the community for students to pursue their career interests. CTE courses in both Edgenuity online and our county CTE program are standards-based, the state adopted, and taught by certified instructors

Table 21: Career Technical Education (CTE) Participation (School Year 2021–22)

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

Table 22: Course Enrollment/Completion of University of California (UC) and/or California State University (CSU) Admission Requirements

UC/CSU Course Measure	Percent
2021–22 Pupils Enrolled in Courses Required for UC/CSU Admission	[DPC]
2020–21 Graduates Who Completed All Courses Required for UC/CSU Admission	[DPC]

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

Table 23: California Physical Fitness Test Results (School Year 2021–22)
Percentage of Students Participating in each of the five Fitness Components

Grade	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
5	--	--	--	--	--
7	--	--	--	--	--
9	--	--	--	--	--

Note: Due to changes to the 2021–22 PFT administration, only participation results are required for these five fitness areas.

Note: Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site

Table 24: Opportunities for Parental Involvement (School Year 2022–23)

Parents are encouraged to participate in all aspects of their child's education. Parents attend the orientation meeting with the principal, and school counselor, to discuss appropriate placement, the status of credits, the course of study, and expectations for attendance and behavior. The Principal and the teaching staff communicate with parents via phone calls, parent square, email, and in person with parents to report on student progress. Parents are invited to activities on campus including assemblies, breakfasts, graduations, and classroom visits. Parents are strongly encouraged to contact PCA staff to share concerns, ask questions, or conference with teachers. The PCA's site council reviews documents and provides input on items such as programs, needs assessments, and funding. Diligent efforts are ongoing to form additional parent committees as needed. Due to the transient nature of our student population, the formation of parent committees is challenging. Efforts are being made to obtain parent input during initial and orientation meetings, and by the principal and staff throughout students' tenure. During the orientation, parents are encouraged to participate in PCA by identifying times and activities in which they are interested or in which their children show interest.

State Priority: Pupil Engagement

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

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

Table 25: Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2019– 20	School 2020– 21	School 2021– 22	District 2019– 20	District 2020– 21	District 2021– 22	State 2019– 20	State 2020– 21	State 2021– 22
Dropout Rate	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Graduation Rate	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

**Table 26: Graduation Rate by Student Group (Four-Year Cohort Rate)
(School Year 2021–22)**

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	[DPC]	[DPC]	[DPC]
Female	[DPC]	[DPC]	[DPC]
Male	[DPC]	[DPC]	[DPC]
Non-Binary	[DPC]	[DPC]	[DPC]
American Indian or Alaska Native	[DPC]	[DPC]	[DPC]
Asian	[DPC]	[DPC]	[DPC]
Black or African American	[DPC]	[DPC]	[DPC]
Filipino	[DPC]	[DPC]	[DPC]
Hispanic or Latino	[DPC]	[DPC]	[DPC]
Native Hawaiian or Pacific Islander	[DPC]	[DPC]	[DPC]
Two or More Races	[DPC]	[DPC]	[DPC]
White	[DPC]	[DPC]	[DPC]
English Learners	[DPC]	[DPC]	[DPC]
Foster Youth	[DPC]	[DPC]	[DPC]
Homeless	[DPC]	[DPC]	[DPC]
Socioeconomically Disadvantaged	[DPC]	[DPC]	[DPC]
Students Receiving Migrant Education Services	[DPC]	[DPC]	[DPC]
Students with Disabilities	[DPC]	[DPC]	[DPC]

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at

<https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

**Table 27: Chronic Absenteeism by Student Group
(School Year 2021–22)**

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	[DPC]	[DPC]	[DPC]	[DPC]
Female	[DPC]	[DPC]	[DPC]	[DPC]
Male	[DPC]	[DPC]	[DPC]	[DPC]
American Indian or Alaska Native	[DPC]	[DPC]	[DPC]	[DPC]
Asian	[DPC]	[DPC]	[DPC]	[DPC]
Black or African American	[DPC]	[DPC]	[DPC]	[DPC]
Filipino	[DPC]	[DPC]	[DPC]	[DPC]
Hispanic or Latino	[DPC]	[DPC]	[DPC]	[DPC]
Native Hawaiian or Pacific Islander	[DPC]	[DPC]	[DPC]	[DPC]
Two or More Races	[DPC]	[DPC]	[DPC]	[DPC]
White	[DPC]	[DPC]	[DPC]	[DPC]
English Learners	[DPC]	[DPC]	[DPC]	[DPC]
Foster Youth	[DPC]	[DPC]	[DPC]	[DPC]
Homeless	[DPC]	[DPC]	[DPC]	[DPC]
Socioeconomically Disadvantaged	[DPC]	[DPC]	[DPC]	[DPC]
Students Receiving Migrant Education Services	[DPC]	[DPC]	[DPC]	[DPC]
Students with Disabilities	[DPC]	[DPC]	[DPC]	[DPC]

State Priority: School Climate

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

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

Table 28: Suspensions and Expulsions for School Year 2019–20 Only
(data collected between July through February, partial school year due to the COVID-19 pandemic)

Rate	School 2019–20	District 2019–20	State 2019–20
Suspensions	[DPC]	[DPC]	[DPC]
Expulsions	[DPC]	[DPC]	[DPC]

Note: The 2019–20 suspensions and expulsions rate data are not comparable to other year data because the 2019–20 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019–20 school year compared to other school years.

Table 29: Suspensions and Expulsions
(data collected between July through June, each full school year respectively)

Rate	School 2020–21	School 2021–22	District 2020–21	District 2021–22	State 2020–21	State 2021–22
Suspensions	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]
Expulsions	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]	[DPC]

Note: Data collected during the 2020–21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Table 30: Suspensions and Expulsions by Student Group
(School Year 2021–22)

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

Table 31: School Safety Plan (School Year 2022–23)

Because Pathways Charter Academy (PCA) and Feather River Academy (FRA) share staff, serve a similar population of students and are located on the same campus a safety plan is designated for both sites. This plan was reviewed and reviewed in February 2022 by a Safety Committee comprised of parents, staff, and administration. The plan will be updated and presented for PCA in the spring of 2023. The purpose of this Plan is to provide a framework for school staff to organize the resources of the school and community to respond to and manage emergency situations while the school is in session. The main objectives of this Plan are to:

1. Protect the life, safety, and property of students and staff.
2. Provide Feather River Academy mission specific guidance to personnel relative to emergency preparedness, response, and recovery operations
3. Articulate a Feather River Academy mission statement with regard to emergency preparedness, response, and recovery operations.
4. Identify the location and layout of the primary and alternate emergency operations centers (EOC) for Feather River Academy. Additionally, provide locations for pre-plan command post locations.
5. Identify the location of critical facilities.
6. Provide for timely business recovery and restoration of services following a disaster or emergency.
7. Facilitate the resumption of normal outdoor school activities in a timely manner.

The emergency management teams and procedures outlined in this Plan are consistent with both the STANDARDIZED EMERGENCY MANAGEMENT SYSTEM (SEMS) developed by the State of California, and the NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS) developed by the U.S. Department of Homeland Security. This Plan presents specific standardized procedures to be used in preparing for, and responding to, school emergencies.

D. Other SARC Information

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

**Table 32: Average Class Size and Class Size Distribution (Elementary)
(School Year 2019–20)**

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	[DPC]	[DPC]	[DPC]	[DPC]
1	[DPC]	[DPC]	[DPC]	[DPC]
2	[DPC]	[DPC]	[DPC]	[DPC]
3	[DPC]	[DPC]	[DPC]	[DPC]
4	[DPC]	[DPC]	[DPC]	[DPC]
5	[DPC]	[DPC]	[DPC]	[DPC]
6	[DPC]	[DPC]	[DPC]	[DPC]
Other**	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classes fall into each size category (a range of total students per class).

** “Other” category is for multi-grade level classes.

Table 33: Average Class Size and Class Size Distribution (Elementary)
(School Year 2020–21)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	[DPC]	[DPC]	[DPC]	[DPC]
1	[DPC]	[DPC]	[DPC]	[DPC]
2	[DPC]	[DPC]	[DPC]	[DPC]
3	[DPC]	[DPC]	[DPC]	[DPC]
4	[DPC]	[DPC]	[DPC]	[DPC]
5	[DPC]	[DPC]	[DPC]	[DPC]
6	[DPC]	[DPC]	[DPC]	[DPC]
Other**	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classes fall into each size category (a range of total students per class).

** “Other” category is for multi-grade level classes.

Table 34: Average Class Size and Class Size Distribution (Elementary)
(School Year 2021–22)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	[DPC]	[DPC]	[DPC]	[DPC]
1	[DPC]	[DPC]	[DPC]	[DPC]
2	[DPC]	[DPC]	[DPC]	[DPC]
3	[DPC]	[DPC]	[DPC]	[DPC]
4	[DPC]	[DPC]	[DPC]	[DPC]
5	[DPC]	[DPC]	[DPC]	[DPC]
6	[DPC]	[DPC]	[DPC]	[DPC]
Other**	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classes fall into each size category (a range of total students per class).

** “Other” category is for multi-grade level classes.

Table 35: Average Class Size and Class Size Distribution (Secondary)
(School Year 2019–20)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	[DPC]	[DPC]	[DPC]	[DPC]
Mathematics	[DPC]	[DPC]	[DPC]	[DPC]
Science	[DPC]	[DPC]	[DPC]	[DPC]
Social Science	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Table 36: Average Class Size and Class Size Distribution (Secondary)
(School Year 2020–21)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	[DPC]	[DPC]	[DPC]	[DPC]
Mathematics	[DPC]	[DPC]	[DPC]	[DPC]
Science	[DPC]	[DPC]	[DPC]	[DPC]
Social Science	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Table 37: Average Class Size and Class Size Distribution (Secondary)
(School Year 2021–22)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	[DPC]	[DPC]	[DPC]	[DPC]
Mathematics	[DPC]	[DPC]	[DPC]	[DPC]
Science	[DPC]	[DPC]	[DPC]	[DPC]
Social Science	[DPC]	[DPC]	[DPC]	[DPC]

*Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Table 38: Ratio of Pupils to Academic Counselor (School Year 2021–22)

Title	Ratio
Pupils to Academic Counselor*	[DPC]

*One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Table 39: Student Support Services Staff (School Year 2021–22)

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

*One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Table 40: Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2020–21)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$12,155.26	1,354.88	\$10,800.38	\$91,245.96
District	N/A	N/A	DNA to COE	[DPC]
Percent Difference – School Site and District	N/A	N/A	DNA to COE	[DPL- tbd]
State	N/A	N/A	[DPC]	[DPC]
Percent Difference – School Site and State	N/A	N/A	[DPL- tbd]	[DPL- tbd]

Note: Cells with N/A values do not require data.

Table 41: Types of Services Funded (Fiscal Year 2021–22)

Programs and supports provided by Pathways Charter Academy (PCA) support and assist students fall under two guidelines: academic support and behavior support.

Academic Supports:

Upon enrollment in PCA, students are assessed for their current academic levels in English Language Arts and Math. Students also work with administration, school counselors, as well as classroom teachers to identify and set goals for the student. Academic assessments are administered using an online platform Renaissance, and teacher assessments. Students participate in academic instruction delivered by use of state-adopted curriculum in our Edgenuity online curriculum. In addition to English Language Arts and Math, students also receive instruction in Social Studies, Science, Social Skills, electives courses, CTE, and intervention programs. In addition to the teacher providing a small classroom setting which increases academic support, PCA has three instructional aides to support all students in academics, planning, and goal setting. These instructional aides are integral in providing targeted interventions to all students. To support the academic program, a variety of technology is utilized in the PCA classroom instructional program, including Chromebooks, Internet access, Interactive "SMART" boards, and audio/video outputs. PCA students participate in the same district and state mandated-assessments required for all students in Sutter County. Staff participates in professional development to support students in their academics. They participate in professional development for Edgenuity, PLC training, Aeries, Go Guardian, Google classroom, and blended learning. PCA has also dedicated funding for a full-time student attendance and outreach coordinator to increase attendance and improve engagement.

Behavioral Supports:

Students' academic instruction is part of their daily learning. Social skills are highlighted throughout the day in whole group, small group, and individual settings. Student's behavioral progress is assessed daily through our PBIS program, which is implemented by all staff. For any student who does not progress in meeting expectations through regular classroom support, an individual Behavior Support Plan may be developed and implemented. SSO has hired and designated a full-time counselor and intervention specialist to focus on various social-emotional supports, substance abuse intervention programs, counseling and family supports. Staff participates in professional development for PBIS as well as social-emotional support programs to provide the best assistance for students and their families.

To promote school safety, the Student Support and Outreach office employs a full-time probation officer from the county juvenile probation program to support students at PCA and across the county.

Table 42: Teacher and Administrative Salaries (Fiscal Year 2020–21)

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

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.

Table 43: Advanced Placement (AP) Courses (School Year 2021–22)

Percent of Students in AP Courses: [DPC]

Subject	Number of AP Courses Offered*
Computer Science	[DPC]
English	[DPC]
Fine and Performing Arts	[DPC]
Foreign Language	[DPC]
Mathematics	[DPC]
Science	[DPC]
Social Science	[DPC]
Total AP Courses Offered*	[DPC]

*Where there are student course enrollments of at least one student.

Table 44: Professional Development

Measure	2020–21	2021–22	2022–23
Number of school days dedicated to Staff Development and Continuous Improvement	15	17	22

Agenda Item No. 11.1

BOARD AGENDA ITEM: Business Services Report

BOARD MEETING DATE: January 18, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Nic Hoogeveen

 Reports/Presentation

SUBMITTED BY:

 X Information

Nic Hoogeveen

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Nic Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

The monthly financial report for December will be reviewed.

Summary Report of Revenues, Expenditures and Changes in Fund Balance (Unrestricted and Restricted Combined)

December 2022

11/01/22-12/15/22

Description	Account Codes	Original Budget 7/1/22 (A)	Operating Budget 10/31/22 (B)	Actuals to Date 12/15/22 (C)	Projected Yr Totals 12/15/22 (D)	Difference (Col D - B) (E)	2022-23 % Actuals as a % of Budget
A. Revenues							
1. Local Control Funding Formula	8010-8099	\$ 9,778,465	\$ 10,002,595	\$ 2,879,418	\$ 10,002,595	-	A 28.8%
2. Federal Revenues	8100-8299	\$ 4,895,206	\$ 5,386,725	\$ 1,062,542	\$ 5,386,725	-	B 19.7%
3. Other State Revenues	8300-8599	\$ 14,004,106	\$ 15,264,607	\$ 5,080,735	\$ 15,264,984	377	C 33.3%
4. Other Local Revenues	8600-8799	\$ 12,255,528	\$ 12,153,078	\$ 2,452,417	\$ 12,157,890	4,812	D 20.2%
5. TOTAL REVENUES		\$ 40,933,305	\$ 42,807,005	\$ 11,475,112	\$ 42,812,194	\$ 5,189	26.8%
B. Expenditures							
1. Certificated Salaries	1000-1999	\$ 9,388,755	\$ 8,789,102	\$ 3,302,653	\$ 8,777,389	(11,713)	E 37.6%
2. Classified Salaries	2000-2999	\$ 11,149,653	\$ 11,674,497	\$ 4,373,845	\$ 11,677,986	3,489	F 37.5%
3. Employee Benefits	3000-3999	\$ 9,588,122	\$ 9,581,416	\$ 3,234,134	\$ 9,570,169	(11,247)	G 33.8%
4. Books and Supplies	4000-4999	\$ 1,075,493	\$ 1,707,497	\$ 426,777	\$ 1,717,553	10,056	H 25.0%
5. Services, Other Operation	5000-5999	\$ 5,944,845	\$ 7,896,610	\$ 2,467,709	\$ 7,917,780	21,170	I 31.3%
6. Capital Outlay	6000-6999	\$ 511,989	\$ 1,015,345	\$ 398,241	\$ 1,015,345	-	J 39.2%
7. Other Outgo	7100-7299	\$ 467,846	\$ 563,133	\$ 155,870	\$ 555,364	(7,769)	K 27.7%
8. Direct Support/Indirect	7300-7399	\$ (116,949)	\$ (94,389)	\$ (27,381)	\$ (94,389)	-	L 29.0%
9. Debt Service	7400-7499	\$ -	\$ -	\$ -	\$ -	-	M 0.0%
10. TOTAL EXPENDITURES		\$ 38,009,754	\$ 41,133,211	\$ 14,331,848	\$ 41,137,197	3,986	34.8%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B10)							
		\$ 2,923,551	\$ 1,673,794	\$ (2,856,736)	\$ 1,674,997	\$ 1,203	-170.6%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 50,000	\$ 54,357	\$ -	\$ 54,357	-	N 0.0%
2. Transfer Out	7610-7629	\$ 2,589,923	\$ 4,514,058	\$ -	\$ 4,514,058	-	O 0.0%
3. Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -	-	P 0.0%
Total, Other Fin Sources/Uses		\$ (2,539,923)	\$ (4,459,701)	\$ -	\$ (4,459,701)	\$ -	0.0%
E. Net Change to Fund Balance							
		\$ 383,628	\$ (2,785,907)	\$ (2,856,736)	\$ (2,784,704)	\$ 1,203	
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 16,969,611	\$ 17,820,597	\$ 17,820,597	\$ 17,820,597	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -	-	
Ending Balance		\$ 17,353,239	\$ 15,034,690	\$ 14,963,861	\$ 15,035,893	\$ 1,203	
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500	\$ -	
Legally Restricted	9740-9760	\$ 5,721,404	\$ 5,594,982		\$ 5,596,540	\$ -	
Assigned	9780	\$ 9,591,351	\$ 7,146,845		\$ 7,146,290	\$ -	
Restricted Economic Uncertainty	9789	\$ 2,029,984	\$ 2,282,363		\$ 2,282,563	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -	\$ -	

Explanation of Differences
Net Change in Current Year Budget December Board Report
11/01/22-12/15/22

	<u>Amount</u>	<u>Explanation of Differences</u>
A <u>Local Control Funding Formula (8010-8099)</u>		
	<u>\$ -</u>	
B <u>Federal Revenues (8100-8299)</u>		
	<u>\$ -</u>	
C <u>Other State Revenues (8300-8599)</u>		
Feather River Academy (FRA)	\$ 276	Adjusted lottery/rev due to increase in 21/22 award
Pathways Charter Academy	\$ 101	Adjusted lottery/rev due to increase in 21/22 award
	<u>\$ 377</u>	
D <u>Other Local Revenues (8600-8799)</u>		
Special Education	\$ 812	Update teacher class budget
Curriculum, Instruction, and Accountability (CIA)	\$ 4,000	Budget Prevention & Early Intervention MOU with Sutter-Yuba Behavioral Health
	<u>\$ 4,812</u>	
E <u>Certificated Salaries (1000-1999)</u>		
Special Education	\$ (11,713)	Teacher salaries adjusted based on actuals to date
	<u>\$ (11,713)</u>	
F <u>Classified Salaries (2000-2999)</u>		
Special Education	\$ 3,489	Salaries adjusted based on actuals to date
	<u>\$ 3,489</u>	
G <u>Employee Benefits (3000-3999)</u>		
Special Education	\$ (11,247)	Benefits adjusted based on actuals to date
	<u>\$ (11,247)</u>	
H <u>Books and Supplies (4000-4999)</u>		
County Office	\$ 2,476	Increased budget for landscaping equipment
Special Education	\$ 14,847	Adjustments to teacher class budgets and adjustments to Mini Grant ended 12/1/22
One Stop	\$ 300	Adjustments for Professional Development
Curriculum, Instruction, and Accountability (CIA)	\$ (7,567)	Reduce budget for ELO-P supplies
	<u>\$ 10,056</u>	
I <u>Services, Other Operations (5000-5999)</u>		
County Office	\$ (1,976)	Net of increased utility costs and adjustment to cover landscaping equipment
Special Education	\$ 9,250	Adjustments for teacher classroom budgets, professional development, and removing substitutes
Curriculum, Instruction, and Accountability (CIA)	\$ 11,396	Increase budget for ELO-P contracted services and district reimbursement
	<u>\$ 21,170</u>	

Explanation of Differences
Net Change in Current Year Budget December Board Report
11/01/22-12/15/22

	<u>Amount</u>	<u>Explanation of Differences</u>
J <u>Capital Outlay (6000-6999)</u>	<u>\$ -</u>	
K <u>Other Outgo (7100 - 7299)</u>		
Special Education Local Plan Area (SELPA)	\$ (7,769)	Adjustments for District transfers
	<u>\$ (7,769)</u>	
L <u>Direct Support / Indirect (7300-7399)</u>	<u>\$ -</u>	
M <u>Debt Services (7400 - 7499)</u>	<u>\$ -</u>	
N <u>Transfers In (8910-8979)</u>	<u>\$ -</u>	
O <u>Transfers Out (7610-7629)</u>	<u>\$ -</u>	
P <u>Contributions (8980-8999)</u>	<u>\$ -</u>	
Net Change in Current Year Budget	<u>\$ 1,203</u>	

Agenda Item No. 11.2

BOARD AGENDA ITEM: Investment Statements

BOARD MEETING DATE: January 18, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Ron Sherrod

 Reports/Presentation

SUBMITTED BY:

X Information

Ron Sherrod

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

The Investment Statement as of September 30, 2022 from the County Treasurer will be presented.

Nicholas F. Valencia



Treasurer-Tax Collector

October 31, 2022

To: Sutter County Board of Supervisors

Re: Sutter County Investment Portfolio Report for September 30, 2022

Following is the Sutter County Investment Portfolio report as of September 30, 2022. The schedule includes all short-term, mid-term and long-term investments held at the conclusion of business on the final day of the month. The Sutter County Treasurer and Tax Collector is given authority over the pooled investment portfolio through Board delegation pursuant to Government Code §27000.1. Investment activities of the pooled treasury are governed by Government Code §53601 as incorporated in the Sutter County Investment Policy. Investment of the county's, school districts' and special district's surplus funds start with the objective of safety of the principle to minimize possibility losses. Following safety is the liquidity objective to provide coverage of day to day operations and to meet contingency as they arise. The final objective is earning a reasonable return or yield on the funds invested. The Sutter County Investment Policy may be found on the Treasurer's webpage at: https://www.suttercounty.org/assets/pdf/ttc/Investment_Policy_2022.pdf

As Treasurer and Tax Collector, I certify that this document reflects the government agencies' pooled investments and that all investments are in compliance with the County of Sutter Investment Policy.

The combined cash and investments in the county treasury total \$349,406,719.83 and will provide sufficient cash flow liquidity to meet estimated pooled treasury expenditures for the next six months.

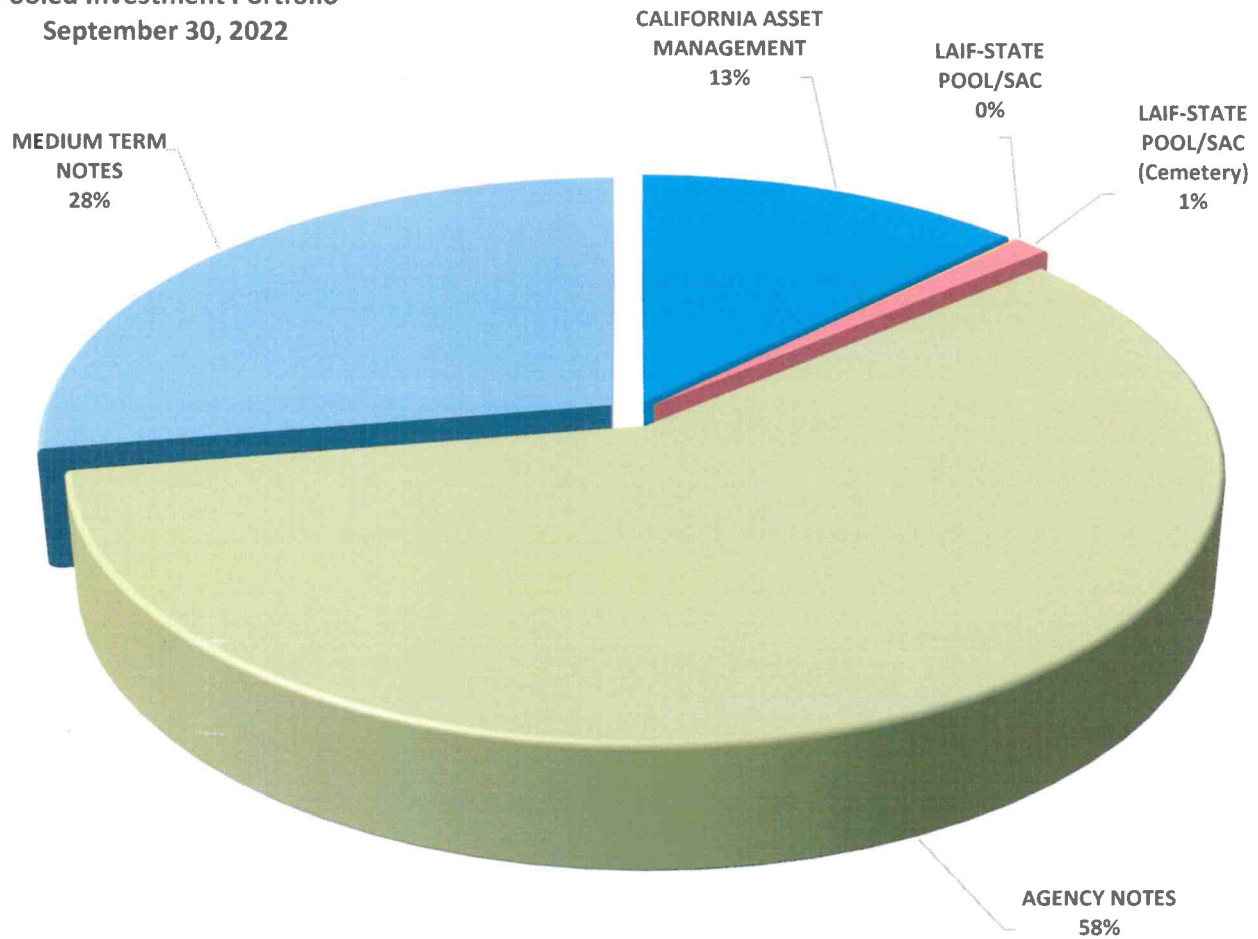
Invested treasury funds total \$343,361,735 with \$47,703,585 under the management of the Local Agency Investment Fund and California Asset Management Program. The Bank of New York, which provides third-party safekeeping services to Sutter County, provides market value data. The dollar-weighted average maturity of invested funds is 1,057 days.

Investments are selected based on criteria contained in the Sutter County Investment Policy, which emphasizes safety, liquidity, yield and diversification. Therefore, the interest rates will fluctuate, and the types of investments will vary depending upon county needs and market availability on a particular day.

Respectfully submitted,

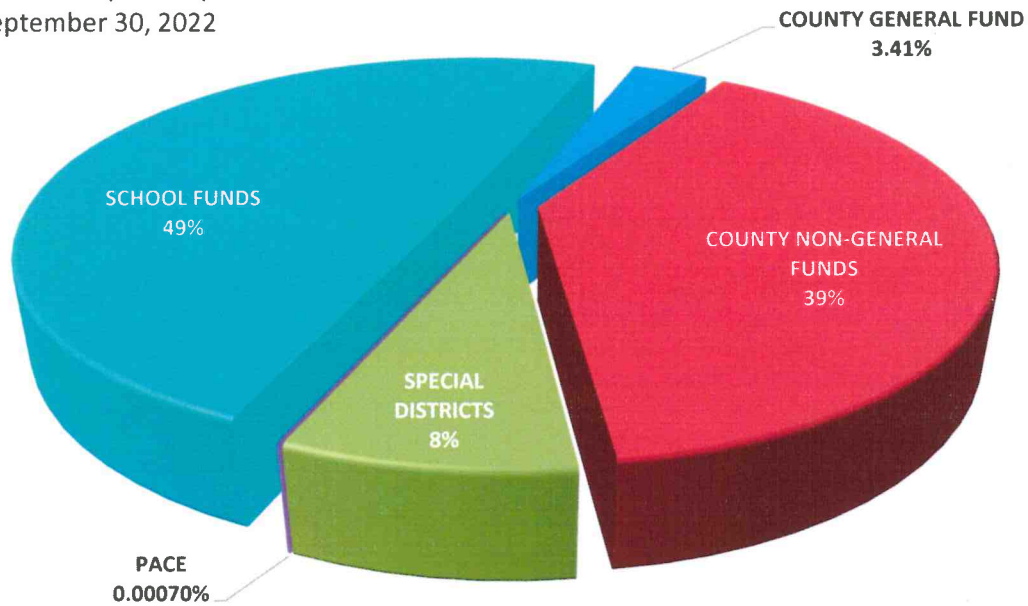
Nicholas F. Valencia
Treasurer-Tax Collector

**Sutter County
Pooled Investment Portfolio
September 30, 2022**



	<u>BOOK VALUE</u>	<u>PERCENTAGE OF MANAGED PORTFOLIO</u>	<u>INVESTED % OF POOLED PORTFOLIO</u>	<u>AVERAGE DAYS TO MATURITY</u>	<u>AVERAGE YIELD</u>
CAMP	\$43,548,637.62	12.68%	12.82%	1	2.61%
LOCAL AGENCY INVESTMENT FUND (COUNTY)	524,196.07	0.15%	0.15%	1	1.35%
LOCAL AGENCY INVESTMENT FUND (CEMETERY)	3,630,751.26	1.06%	-	1	1.35%
MEDIUM TERM NOTES	94,790,830.10	27.61%	27.90%	1,012	1.99%
AGENCY NOTES	<u>200,867,320.38</u>	<u>58.50%</u>	<u>59.13%</u>	<u>1,132</u>	<u>1.12%</u>
TOTAL MANAGED INVESTMENTS	\$343,361,735.43	100.00%		<u>1,057</u>	<u>1.44%</u>
LESS: LAIF FUNDS NOT POOLED	<u>3,630,751.26</u>	<u>1.06%</u>			
TOTAL POOLED INVESTMENTS	<u>\$339,730,984.17</u>	<u>98.94%</u>	<u>100.00%</u>	<u>1,056</u>	<u>1.44%</u>

Sutter County
Pooled Treasury Participants
September 30, 2022



The Pooled Treasury is comprised of 349 separate funds representing the County's General Fund, County Non-General funds, special districts, school districts and funds collected and held for the various PACE programs that are authorized by the City of Yuba City.

At the close of business September 30, 2022, pool participants' cash and investment balances consisted of the following:

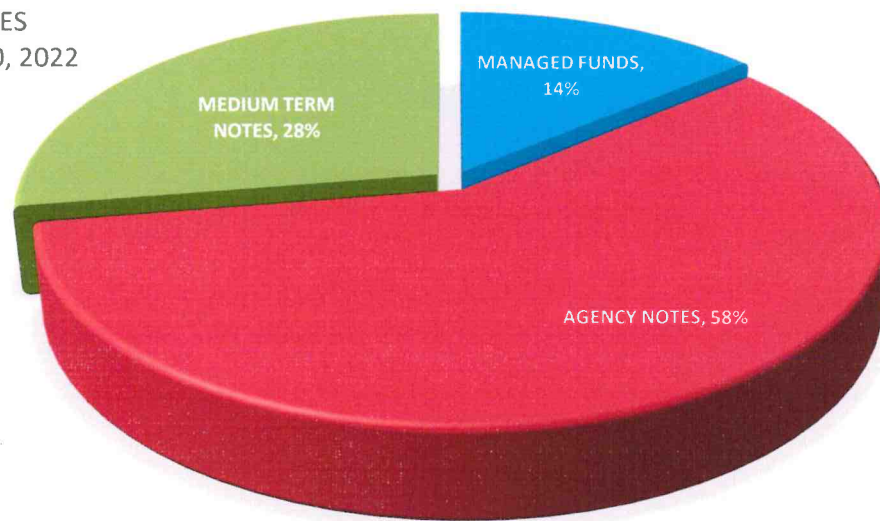
COUNTY GENERAL FUND	3.41%
COUNTY NON-GENERAL FUNDS	39.21%
SPECIAL DISTRICTS	8.03%
PACE	0.00%
SCHOOL FUNDS	49.35%

The pooled portfolio is comprised of three major classes of assets. At September 30, 2022 agency notes made up 58%, medium term notes represented 28% and funds under management within the Local Area Investment Fund (LAIF) and the California Asset Management Program (CAMP) completing the portfolio at 14%.

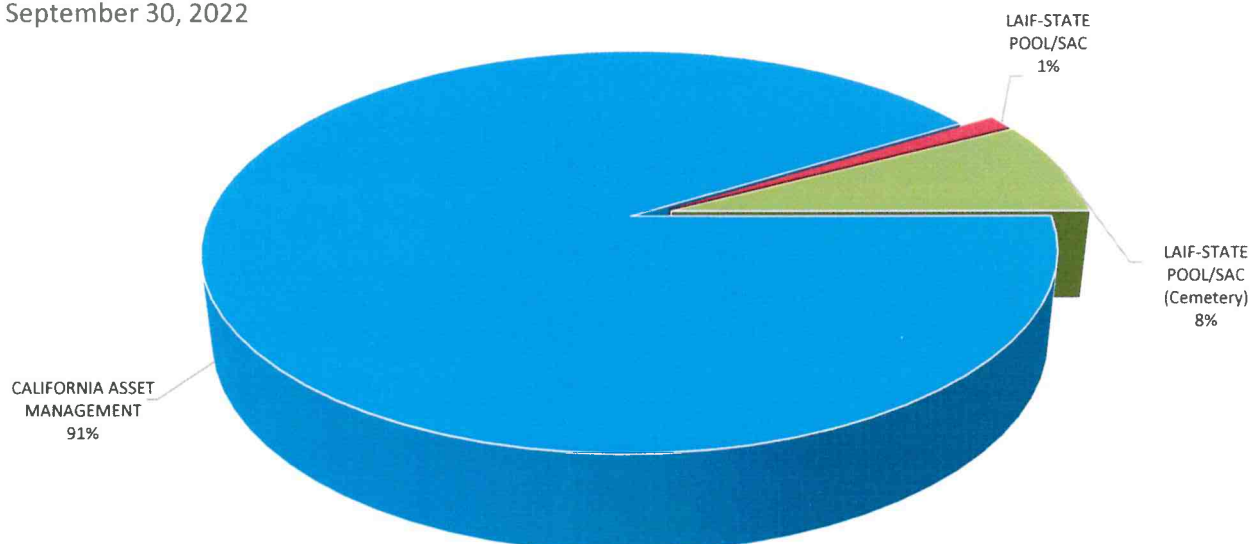
All assets are in compliance with the Sutter County Investment Policy and adhere to the requirements of California Government Code §53601-§53645 and §16429.1-§16429.3, which relate to the investing in the Local Area Investment Fund (LAIF)

Within the three major classes of assets the portfolio is further diversified, again, operating within the constraints of California Government Code and the Sutter County Investment Policy. The following charts provide a quick glance of the make-up of each category.

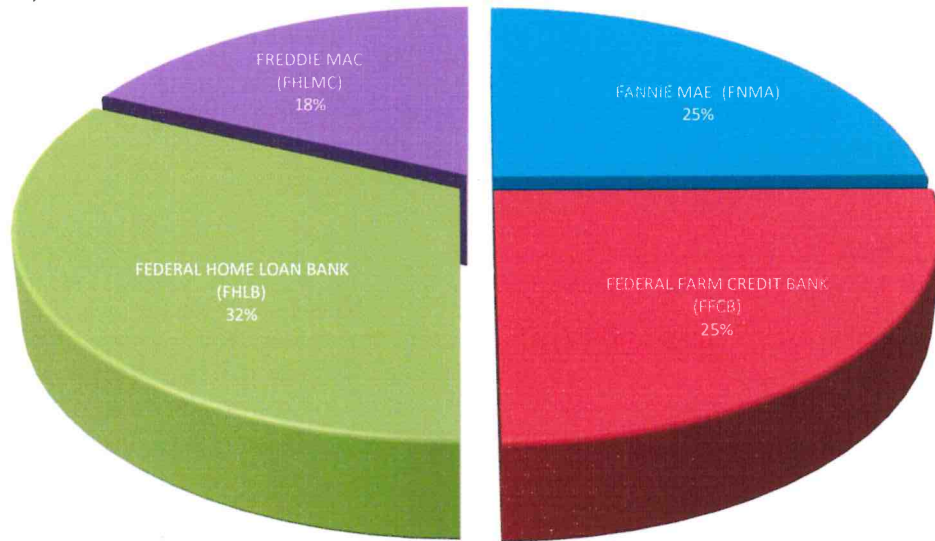
SUTTER COUNTY
INVESTMENT PORTFOLIO
CATEGORIES
SEPTEMBER 30, 2022



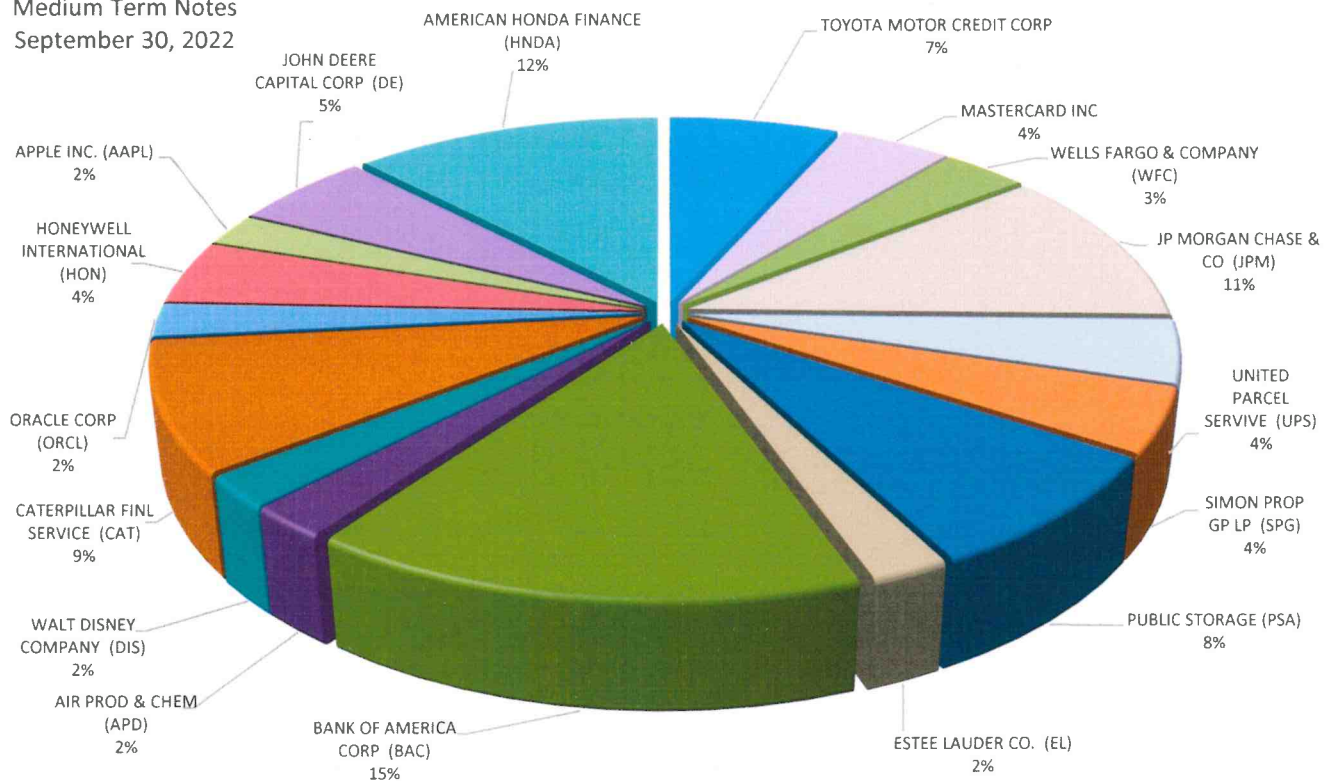
Sutter County
Managed Funds
September 30, 2022



Sutter County
Agency Notes
September 30, 2022

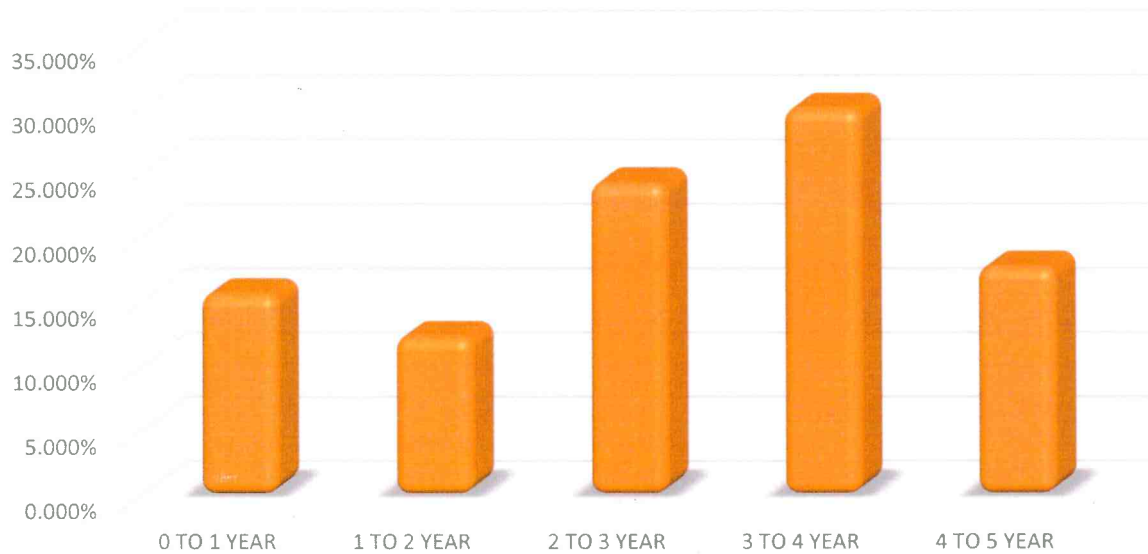


Sutter County
Medium Term Notes
September 30, 2022



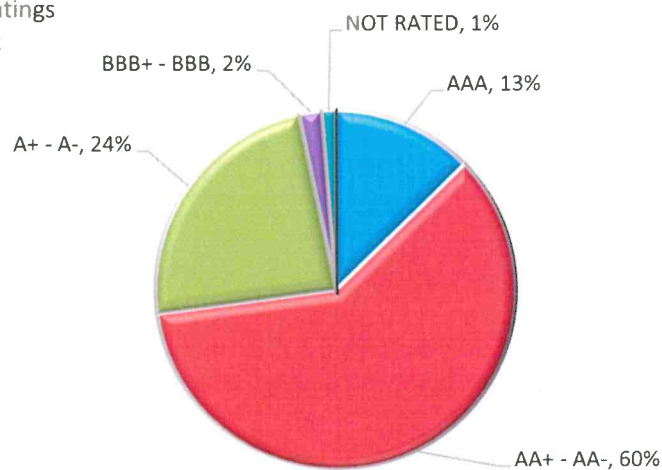
All investments conform to California Government Code §56301 with maturities of no more than five years.

Sutter County
Pooled Portfolio Aging
September 30, 2022




Investments in the pool must have a category rating of A or better at the time of purchase, as prescribed in the Sutter County Investment Policy, with the exception of LAIF, which is authorized in GC §16429.1-§16429.3.

Sutter County
Pooled Portfolio Asset Ratings
September 30, 2022



SUTTER COUNTY
INVESTMENT PORTFOLIO
September 30, 2022



TREASURY						DATE	DATE	TOTAL DAYS	 CURRENT YIELD	
NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	MATURES	INVESTED	YIELD	RATE
MANAGED FUNDS										
2022-00A	CALIFORNIA ASSET MANAGEMENT	0	43,548,637.62	43,548,637.62	43,548,637.62	N/A	N/A	N/A	2.61000%	2.61000%
2022-00B	LAIF-STATE POOL/SAC	0	524,196.07	524,196.07	524,196.07	N/A	N/A	N/A	1.35000%	1.35000%
2022-00C	LAIF-STATE POOL/SAC (Cemetery)	0	3,630,751.26	3,630,751.26	3,630,751.26	N/A	N/A	N/A	1.35000%	1.35000%
TOTAL MANAGED FUNDS			47,703,584.95	47,703,584.95	47,703,584.95					
AGENCIES NOTES										
20190	FANNIE MAE (FNMA)	3136G46N8	4,000,000.00	3,554,640.00	4,000,000.00	11/02/20	10/29/25	1,822	0.68000%	0.60000%
20196	FEDERAL FARM CREDIT BANK (FFCB)	3133EMGF3	1,999,302.27	1,870,120.00	2,000,000.00	11/16/20	05/16/24	1,277	0.37000%	0.35000%
20197	FREDDIE MAC (FHLMC)	3134GXCH5	4,000,000.00	3,545,480.00	4,000,000.00	11/25/20	11/25/25	1,826	0.68000%	0.60000%
20198	FREDDIE MAC (FHLMC)	3134GXCS1	4,000,000.00	3,542,760.00	4,000,000.00	11/25/20	11/25/25	1,826	0.71000%	0.62500%
20201	FREDDIE MAC (FHLMC)	3134GXDM3	4,000,000.00	3,545,680.00	4,000,000.00	12/01/20	12/01/25	1,826	0.70000%	0.62000%
20204	FEDERAL FARM CREDIT BANK (FFCB)	3133EMJC7	4,000,000.00	3,538,680.00	4,000,000.00	12/01/20	12/01/25	1,826	0.63000%	0.56000%
20208	FEDERAL FARM CREDIT BANK (FFCB)	3133EMHL9	1,999,921.98	1,905,840.00	2,000,000.00	12/03/20	11/30/23	1,092	0.33000%	0.31000%
20210	FANNIE MAE (FNMA)	3135GA6J5	2,000,000.00	1,903,420.00	2,000,000.00	12/07/20	12/07/23	1,095	0.34000%	0.32000%
20212	FANNIE MAE (FNMA)	3135G06K4	2,000,000.00	1,771,940.00	2,000,000.00	12/17/20	12/17/25	1,826	0.73000%	0.65000%
20217	FEDERAL FARM CREDIT BANK (FFCB)	3133EMKT8	4,000,000.00	3,530,880.00	4,000,000.00	12/17/20	12/17/25	1,826	0.61000%	0.54000%
20218	FREDDIE MAC (FHLMC)	3134GXJH8	4,000,000.00	3,832,720.00	4,000,000.00	12/29/20	09/29/23	1,004	0.23000%	0.22000%
20219	FEDERAL HOME LOAN BANK (FHLB)	3130AKJR8	4,000,000.00	3,529,160.00	4,000,000.00	12/16/20	12/16/25	1,826	0.65000%	0.57000%
20221	FREDDIE MAC (FHLMC)	3134GXJJ4	4,000,000.00	3,720,800.00	4,000,000.00	12/28/20	06/28/24	1,278	0.34000%	0.32000%
20222	FREDDIE MAC (FHLMC)	3134GXJK1	4,000,000.00	3,685,160.00	4,000,000.00	12/30/20	09/30/24	1,370	0.39000%	0.36000%
20224	FANNIE MAE (FNMA)	3135GAC25	4,000,000.00	3,736,680.00	4,000,000.00	12/24/20	06/24/24	1,278	0.33000%	0.31000%
20227	FEDERAL FARM CREDIT BANK (FFCB)	3133EMLR1	4,000,000.00	3,654,400.00	4,000,000.00	12/24/20	12/23/25	1,825	0.55000%	0.50000%
20228	FANNIE MAE (FNMA)	3135G05X7	1,997,700.95	1,788,600.00	2,000,000.00	12/24/20	08/25/25	1,705	0.42000%	0.37500%
20231	FANNIE MAE (FNMA)	3135G06Q1	6,007,800.66	5,315,760.00	6,000,000.00	12/30/20	12/30/25	1,826	0.72000%	0.64000%
21050	FEDERAL HOME LOAN BANK (FHLB)	3130AMKB7	4,000,000.00	3,538,280.00	4,000,000.00	05/26/21	05/26/26	1,826	1.19000%	1.05000%
21052	FEDERAL HOME LOAN BANK (FHLB)	3130AMMQ2	3,000,000.00	2,636,880.00	3,000,000.00	06/08/21	06/08/26	1,826	1.04000%	0.91000%
21054	FEDERAL HOME LOAN BANK (FHLB)	3130AMPJ5	2,000,000.00	1,759,440.00	2,000,000.00	06/16/21	06/16/26	1,826	1.08000%	0.95000%
21066	FEDERAL HOME LOAN BANK (FHLB)	3130AMT28	2,000,000.00	1,760,800.00	2,000,000.00	06/30/21	06/30/26	1,826	1.14000%	1.00000%
21082	FEDERAL HOME LOAN BANK (FHLB)	3130ANPE4	4,000,000.00	3,583,240.00	4,000,000.00	08/26/21	08/26/25	1,461	0.78000%	0.70000%
21085	FEDERAL FARM CREDIT BANK (FFCB)	3133EM3T7	3,997,647.32	3,491,760.00	4,000,000.00	09/01/21	09/01/26	1,826	1.00000%	0.87000%
21089	FEDERAL HOME LOAN BANK (FHLB)	3130ANTP5	2,000,000.00	1,848,680.00	2,000,000.00	09/16/21	09/16/24	1,096	0.54000%	0.50000%
21090	FEDERAL HOME LOAN BANK (FHLB)	3130ANRR3	4,000,000.00	3,498,720.00	4,000,000.00	09/17/21	09/17/26	1,826	1.14000%	1.00000%
21112	FEDERAL HOME LOAN BANK (FHLB)	3130APRD9	2,000,000.00	1,826,640.00	2,000,000.00	11/16/21	05/16/25	1,277	1.13000%	1.03000%
21113	FEDERAL HOME LOAN BANK (FHLB)	3130APQM0	2,000,000.00	1,856,300.00	2,000,000.00	11/18/21	11/18/24	1,096	1.08000%	1.00000%
21118	FEDERAL FARM CREDIT BANK (FFCB)	3133ENFR6	4,250,000.00	3,855,770.00	4,250,000.00	12/01/21	12/01/25	1,461	1.48000%	1.34000%
21121	FEDERAL HOME LOAN BANK (FHLB)	3130AQ5P4	2,000,000.00	1,793,620.00	2,000,000.00	12/30/21	12/30/26	1,826	1.80000%	1.61000%
21125	FEDERAL FARM CREDIT BANK (FFCB)	3133ENHC7	4,000,000.00	3,568,080.00	4,000,000.00	12/16/21	12/14/26	1,824	1.79000%	1.60000%
21127	FEDERAL HOME LOAN BANK (FHLB)	3130APVC6	3,648,465.23	3,222,840.50	3,650,000.00	12/16/21	12/01/26	1,811	1.56000%	1.37500%
21128	FEDERAL HOME LOAN BANK (FHLB)	3130AQDD2	2,500,000.00	2,209,600.00	2,500,000.00	12/30/21	12/30/26	1,826	1.64000%	1.45000%
21130	FEDERAL FARM CREDIT BANK (FFCB)	3133ENJC5	4,000,000.00	3,520,880.00	4,000,000.00	12/22/21	12/22/26	1,826	1.47000%	1.29000%
22002	FEDERAL FARM CREDIT BANK (FFCB)	3133ENKG4	3,981,146.30	3,542,160.00	4,000,000.00	01/12/22	01/11/27	1,825	1.66000%	1.47000%
22003	FEDERAL HOME LOAN BANK (FHLB)	3130AQKM4	4,000,000.00	3,572,240.00	4,000,000.00	01/28/22	01/28/27	1,826	1.96000%	1.75000%
22004	FEDERAL FARM CREDIT BANK (FFCB)	3133ENLD0	4,000,000.00	3,636,440.00	4,000,000.00	01/26/22	01/26/26	1,461	1.68000%	1.53000%
22009	FEDERAL HOME LOAN BANK (FHLB)	3130AQWC3	3,500,000.00	3,158,435.00	3,500,000.00	02/28/22	02/24/27	1,822	2.27000%	2.05000%
22026	FEDERAL HOME LOAN BANK (FHLB)	3130ARJH5	3,988,328.59	3,787,440.00	4,000,000.00	04/22/22	04/22/27	1,826	3.33000%	3.15000%
22027	FEDERAL HOME LOAN BANK (FHLB)	3130ARRP8	4,000,000.00	3,794,880.00	4,000,000.00	04/28/22	04/28/27	1,826	3.29000%	3.12500%
22028	FEDERAL HOME LOAN BANK (FHLB)	3130ARPB1	4,000,000.00	3,791,160.00	4,000,000.00	04/28/22	04/28/27	1,826	3.69000%	3.50000%
22029	FEDERAL HOME LOAN BANK (FHLB)	3130ARRX1	5,000,000.00	4,823,200.00	5,000,000.00	04/25/22	07/25/25	1,187	2.59000%	2.50000%
22047	FREDDIE MAC (FHLMC)	3134GXWD2	2,000,000.00	1,951,440.00	2,000,000.00	06/21/22	06/21/24	731	2.92000%	2.85000%
22049	FEDERAL HOME LOAN BANK (FHLB)	3130ASFQ7	2,000,000.00	1,920,440.00	2,000,000.00	06/29/22	06/29/27	1,826	4.17000%	4.00000%
2020-110	FEDERAL HOME LOAN BANK (FHLB)	3130AJSF7	1,000,000.00	917,150.00	1,000,000.00	07/08/20	01/08/25	1,645	0.71000%	0.65000%

SUTTER COUNTY
INVESTMENT PORTFOLIO
September 30, 2022



TREASURY					DATE	DATE	TOTAL DAYS	CURRENT		
NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	MATURES	INVESTED	YIELD	RATE
2020-123	FANNIE MAE (FNMA)	3136G4ZR7	4,000,000.00	3,601,680.00	4,000,000.00	07/21/20	07/21/25	1,826	0.78000%	0.70000%
2020-134	FANNIE MAE (FNMA)	3136G4G31	4,000,000.00	3,593,320.00	4,000,000.00	07/30/20	07/30/25	1,826	0.72000%	0.65000%
2020-136	FANNIE MAE (FNMA)	3136G4D75	4,000,000.00	3,588,440.00	4,000,000.00	07/30/20	07/29/25	1,825	0.67000%	0.60000%
2020-137	FANNIE MAE (FNMA)	3136G4C43	4,000,000.00	3,587,360.00	4,000,000.00	08/14/20	08/14/25	1,826	0.72000%	0.65000%
2020-140	FANNIE MAE (FNMA)	3136G4G98	2,000,000.00	1,789,280.00	2,000,000.00	08/12/20	08/12/25	1,826	0.63000%	0.56000%
2020-141	FREDDIE MAC (FHLMC)	3134GWLK9	2,000,000.00	1,791,400.00	2,000,000.00	08/12/20	08/12/25	1,826	0.67000%	0.60000%
2020-149	FANNIE MAE (FNMA)	3136G4H71	1,999,769.33	1,795,540.00	2,000,000.00	08/18/20	08/18/25	1,826	0.56000%	0.50000%
2020-150	FANNIE MAE (FNMA)	3136G4N74	2,000,000.00	1,791,980.00	2,000,000.00	08/21/20	08/21/25	1,826	0.63000%	0.56000%
2020-155	FANNIE MAE (FNMA)	3136G4X32	2,000,000.00	1,788,800.00	2,000,000.00	08/26/20	08/26/25	1,826	0.67000%	0.60000%
2020-159	FEDERAL FARM CREDIT BANK (FFCB)	3133EL4W1	3,997,665.20	3,579,040.00	4,000,000.00	09/04/20	08/25/25	1,816	0.68000%	0.61000%
2020-161	FREDDIE MAC (FHLMC)	3134GWP75	2,000,000.00	1,784,980.00	2,000,000.00	09/23/20	09/23/25	1,826	0.70000%	0.62500%
2020-168	FREDDIE MAC (FHLMC)	3134GWW51	2,000,000.00	1,776,760.00	2,000,000.00	09/30/20	09/30/25	1,826	0.56000%	0.50000%
2020-169	FEDERAL FARM CREDIT BANK (FFCB)	3133EMBE1	1,999,572.55	1,878,900.00	2,000,000.00	09/30/20	03/28/24	1,275	0.32000%	0.30000%
2020-179	FREDDIE MAC (FHLMC)	3134GW4Z6	4,000,000.00	3,548,600.00	4,000,000.00	10/27/20	10/27/25	1,826	0.61000%	0.54000%
2020-180	FANNIE MAE (FNMA)	3135G06B4	2,000,000.00	1,776,280.00	2,000,000.00	10/22/20	10/22/25	1,826	0.63000%	0.56000%
2020-185	FANNIE MAE (FNMA)	3136G46K4	4,000,000.00	3,578,280.00	4,000,000.00	10/28/20	07/28/25	1,734	0.56000%	0.50000%
21129/21132	FEDERAL FARM CREDIT BANK (FFCB)	3133ENHV5	4,000,000.00	3,581,760.00	4,000,000.00	12/22/21	06/22/26	1,643	1.55000%	1.39000%
TOTAL AGENCY NOTES			200,867,320.38	181,671,635.50	200,900,000.00					
MEDIUM TERM NOTES										
20209	JOHN DEERE CAPITAL CORP (DE)	24422EVH9	1,002,688.61	973,200.00	1,000,000.00	12/04/20	07/05/23	943	0.72000%	0.70000%
20211	BANK OF AMERICA CORP (BAC)	06048WK58	4,000,000.00	3,773,480.00	4,000,000.00	12/18/20	12/18/23	1,095	0.42000%	0.40000%
20215	BANK OF AMERICA CORP (BAC)	06048WK41	3,997,455.55	3,420,400.00	4,000,000.00	12/10/20	11/25/25	1,811	0.76000%	0.65000%
20220	APPLE INC. (AAPL)	037833DT4	2,033,125.82	1,832,560.00	2,000,000.00	12/16/20	05/11/25	1,607	1.23000%	1.12500%
20223	CATERPILLAR FINL SERVICE (CAT)	14912L5X5	2,076,539.42	1,981,680.00	2,000,000.00	12/16/20	11/24/23	1,073	3.78000%	3.75000%
20225	JP MORGAN CHASE & CO (JPM)	48128GY53	2,000,000.00	1,743,380.00	2,000,000.00	12/22/20	12/22/25	1,826	0.95000%	0.82500%
20229	CATERPILLAR FINL SERVICE (CAT)	14913R2H9	4,024,553.85	3,544,840.00	4,000,000.00	12/28/20	11/13/25	1,781	0.90000%	0.80000%
20230	AMERICAN HONDA FINANCE (HND)	02665WDL2	4,054,463.11	3,619,720.00	4,000,000.00	12/28/20	07/08/25	1,653	1.33000%	1.20000%
21008	JOHN DEERE CAPITAL CORP (DE)	24422EVK2	3,999,840.40	3,511,560.00	4,000,000.00	02/01/21	01/15/26	1,809	0.80000%	0.70000%
21063	BANK OF AMERICA CORP (BAC)	06048WM49	2,000,000.00	1,724,000.00	2,000,000.00	06/15/21	06/15/26	1,826	1.16000%	1.00000%
21081	BANK OF AMERICA CORP (BAC)	06048WN22	2,000,000.00	1,695,960.00	2,000,000.00	08/26/21	08/26/26	1,826	1.47000%	1.25000%
21106	JP MORGAN CHASE & CO (JPM)	48128GSU0	2,000,000.00	1,705,160.00	2,000,000.00	10/29/21	10/29/26	1,826	1.74000%	1.48000%
21115	JP MORGAN CHASE & CO (JPM)	48130UZH1	4,000,000.00	4,000,000.00	4,000,000.00	11/30/21	11/30/26	1,826	1.50000%	1.50000%
21120	PUBLIC STORAGE (PSA)	74460DAG4	3,488,100.44	3,093,529.35	3,495,000.00	12/03/21	11/09/26	1,802	1.69000%	1.50000%
21124	TOYOTA MOTOR CREDIT CORP	89236TGL3	4,068,985.39	3,802,800.00	4,000,000.00	12/15/21	10/07/24	1,027	2.10000%	2.00000%
22011	HONEYWELL INTERNATIONAL (HON)	438516BL9	2,027,049.24	1,838,100.00	2,000,000.00	02/14/22	11/01/26	1,721	2.72000%	2.50000%
22012	PUBLIC STORAGE (PSA)	74460WAA5	3,834,228.73	3,504,200.00	4,000,000.00	02/14/22	02/15/26	1,462	1.00000%	0.87500%
22025	MASTERCARD INC	57636QAR5	4,027,164.18	3,758,800.00	4,000,000.00	04/12/22	03/26/27	1,809	3.51000%	3.30000%
22037	BANK OF AMERICA CORP (BAC)	06048VV56	2,000,000.00	1,899,620.00	2,000,000.00	05/05/22	05/05/26	1,461	4.21000%	4.00000%
22055	TSMC ARIZONA CORP	872898AF8	2,198,375.70	2,097,656.00	2,200,000.00	06/28/22	04/22/27	1,759	4.06000%	3.87500%
22056	BEVERLY HILLS CA PUBLIC FING	088006KB6	1,622,530.26	1,561,914.00	1,800,000.00	06/28/22	06/01/27	1,799	1.53000%	1.32700%
2019-122	UNITED PARCEL SERVICE (UPS)	911312BT2	4,009,365.30	3,821,000.00	4,000,000.00	11/01/19	09/01/24	1,766	2.30000%	2.20000%
2019-123	SIMON PROP GP LP (SPG)	828807CR6	4,083,378.75	3,948,960.00	4,000,000.00	11/01/19	02/01/24	1,553	3.80000%	3.75000%
2019-143	ESTEE LAUDER CO. (EL)	29736RAN0	2,002,390.34	1,909,340.00	2,000,000.00	12/10/19	12/01/24	1,818	2.10000%	2.00000%
2019-144	AIR PROD & CHEM (APD)	009158AV8	2,043,370.15	1,960,940.00	2,000,000.00	12/10/19	07/31/24	1,695	3.42000%	3.35000%
2019-150	WALT DISNEY COMPANY (DIS)	254687FK7	1,992,349.91	1,892,040.00	2,000,000.00	12/10/19	08/30/24	1,725	1.85000%	1.75000%
2020-074	WELLS FARGO & COMPANY (WFC)	95001D6U9	1,000,000.00	983,040.00	1,000,000.00	04/30/20	04/30/23	1,095	2.19000%	2.15000%
2020-075	WELLS FARGO & COMPANY (WFC)	95001D6W5	2,000,000.00	1,851,560.00	2,000,000.00	04/30/20	04/30/25	1,826	2.70000%	2.50000%
2020-079	TOYOTA MOTOR CREDIT CORP	89236TDK8	2,018,075.18	1,957,240.00	2,000,000.00	05/01/20	10/18/23	1,265	2.30000%	2.25000%
2020-080	CATERPILLAR FINL SERVICE (CAT)	14912L6C0	2,070,287.20	1,957,140.00	2,000,000.00	05/01/20	06/09/24	1,500	3.37000%	3.30000%
2020-093	ORACLE CORP (ORCL)	68389XBT1	2,071,887.52	1,863,980.00	2,000,000.00	06/01/20	04/01/25	1,765	2.68000%	2.50000%

SUTTER COUNTY
INVESTMENT PORTFOLIO
September 30, 2022



TREASURY						DATE	DATE	TOTAL DAYS		
<u>NUMBER</u>	<u>INSTITUTION/BRANCH</u>	<u>CUSIP</u>	<u>BOOK VALUE</u>	<u>MARKET VALUE</u>	<u>PAR VALUE</u>	<u>INVESTED</u>	<u>MATURES</u>	<u>INVESTED</u>	<u>CURRENT YIELD</u>	<u>RATE</u>
2020-096	HONEYWELL INTERNATIONAL (HON)	438516CB0	2,025,201.32	1,841,020.00	2,000,000.00	06/04/20	06/01/25	1,823	1.47000%	1.35000%
2020-153	JP MORGAN CHASE & CO (JPM)	48128GV98	2,000,000.00	1,768,200.00	2,000,000.00	08/28/20	08/28/25	1,826	0.85000%	0.75000%
2020-166/176	AMERICAN HONDA FINANCE (HNDA)	02665WDN8	7,019,423.73	6,269,550.00	7,000,000.00	09/24/20	09/10/25	<u>1,812</u>	1.12000%	1.00000%
TOTAL MEDIUM TERM NOTES			<u>94,790,830.10</u>	<u>87,106,569.35</u>	<u>94,495,000.00</u>					
TOTAL POOL INVESTMENTS			<u>343,361,735.43</u>	<u>316,481,789.80</u>	<u>343,098,584.95</u>	AVERAGE		<u>1,646</u>	<u>1.43677%</u>	<u>1.33416%</u>

BOARD AGENDA ITEM: Facilities Update

BOARD MEETING DATE: January 18, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Ron Sherrod

 Reports/Presentation

SUBMITTED BY:

 X Information

Ron Sherrod

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

A monthly update on facilities will be presented to the Board.

Agenda Item No. 12.0

BOARD AGENDA ITEM: SCSOS Graduation Requirements

BOARD MEETING DATE: January 18, 2023

AGENDA ITEM SUBMITTED FOR:

- ☐ Action
- ☐ Reports/Presentation
- ☒ Information
- ☐ Public Hearing
- ☐ Other (specify)

PREPARED BY:

Brian Gault, Lorilee Niesen and Chris Reyna

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Lorilee Niesen

BACKGROUND AND SUMMARY INFORMATION:

Graduation requirements for SCSOS will be reviewed with the Board.

Agenda Item No. 13.0

BOARD AGENDA ITEM: Public Hearing to Sunshine Bargaining Proposal for 2023-2024 Negotiations of Sutter County Superintendent of Schools with the Teacher Association of Sutter County

BOARD MEETING DATE: January 18, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Ron Sherrod

☐ Action

☐ Reports/Presentation

SUBMITTED BY:

Ron Sherrod

☐ Information

☒ Public Hearing

PRESENTING TO BOARD:

Ron Sherrod

☐ Other (specify)

BACKGROUND AND SUMMARY INFORMATION:

Pursuant to Government Code Section 3547, the initial negotiations proposals of the employer shall be “sunshined” for public comment.

Sutter County Superintendent of Schools and the Teacher Association of Sutter County is presenting a proposal for the 2023/2024 school year for sunshining.

SUTTER COUNTY BOARD OF EDUCATION
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE
970 Klamath Lane
Yuba City, CA 95993
(530) 822-2900

NOTICE OF PUBLIC HEARING

The Sutter County Board of Education hereby gives notice that a Public Hearing will be held as follows:

TOPIC OF HEARING:

Sunshine Bargaining Proposal for 2023-2024 Negotiations of
Sutter County Superintendent of Schools with the Teacher Association of
Sutter County

HEARING DATE: January 18, 2023

TIME: 5:30 p.m.

LOCATION: Board Room
Sutter County Superintendent of Schools
970 Klamath Lane
Yuba City, CA 95993

Copies of the proposals are available for review at the Superintendent of Schools Office.

For additional information, contact Superintendent Tom Reusser, Sutter County Superintendent of Schools, 970 Klamath Lane, Yuba City, California. (530) 822-2900

Posted: 01/10/2023

Teacher Association of Sutter County

Date: January 9, 2023

Re: 2023-2024 SUNSHINE PROPOSAL

To Whom It May Concern:

It is the intent of the Teacher Association of Sutter County (TASC - CTA) (formerly known as Sutter County Superintendent of Schools Staff Association) to open Negotiations with the Sutter County Superintendent of Schools for the contract commencing July 1, 2023. As a "full book" year, we will be reviewing all Articles, appropriate appendices, and addendums.

Our team looks forward to bargaining in good faith with the designees of the Superintendent.

Sincerely,

Rebekah Miller-Scott

**Rebekah Miller-Scott
TASC Union President
Teacher Association of Sutter County**

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
("Superintendent")**

AND

**TEACHER ASSOCIATION OF SUTTER COUNTY
(TASC-CTA)**

2023/2024 SUNSHINE PROPOSAL

It is the intent of the Sutter County Superintendent of Schools to open Negotiations with the Teacher Association of for the contract commencing July 1, 2023. As a "full book" year, we will be reviewing all Articles, appropriate appendices, and addendums.



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
"Superintendent"

1-10-23
DATE

BOARD AGENDA ITEM: First Reading of New and Revised Board Bylaws

BOARD MEETING DATE: January 18, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Maggie Nicoletti

 Reports/Presentation

SUBMITTED BY:

✓ Information

Maggie Nicoletti

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Maggie Nicoletti

BACKGROUND AND SUMMARY INFORMATION:

The following Board Bylaws are being presented to the Board for a first reading:

- BB 9010 – Public Statements
- BB 9121 – President/Vice President
- BB 9124 – Attorney
- BB 9322 - Agenda/Meeting Materials

Series 9000 – Board Bylaws

Public Statements

The County Board of Education recognizes the responsibility of County Board members in their role as community leaders to participate in public discourse on matters of civic or community interest, including those involving the county office of education (COE), and their right to freely express their personal views. However, to ensure communication of a consistent, unified message regarding COE issues, County Board members are expected to respect the authority of the County Board to choose its spokesperson to communicate its positions and to abide by established protocols.

All public statements authorized to be made on behalf of the County Board shall be made by the County Board president or, if appropriate, by the County Superintendent of Schools or other designated spokesperson.

When speaking for the County Board, the spokesperson is encouraged to exercise restraint and tact and to communicate the message in a manner that promotes public confidence in the County Board's leadership.

When making public statements, County Board members shall not disclose confidential information or information received in closed session except when authorized by a majority of the County Board. (Government Code 54963)

When speaking to community groups, members of the public, or the media, individual County Board members should recognize that their statements may be perceived as reflecting the views and positions of the County Board. County Board members have a responsibility to identify personal viewpoints as such and not as the viewpoint of the County Board.

In addition, Board members who participate on social networking sites, blogs, or other discussion or informational sites are encouraged to conduct themselves in a respectful, courteous, and professional manner and to model good behavior for COE students and the community. Such electronic communications are subject to the same standards and protocols established for other forms of communication, and the disclosure requirements of the California Public Records Act may likewise apply to them.

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Legal Reference:

GOVERNMENT CODE

6250-6270 California Public Records Act

54960 Actions to stop or prevent violation of meeting provisions

54963 Confidential information in closed session

Management Resources:

WEB SITES

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

California County Boards of Education: <http://www.theccbce.org>

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Sutter County Board of Education**

Series 9000 – Board Bylaws

President/Vice-President

The Sutter County Board of Education shall elect a president from among its members to provide leadership on behalf of the Board and the educational community it serves.

To ensure that the County Board Meetings are conducted in an efficient, transparent, and orderly manner, the president shall: ~~The president shall preside at all Board meetings. He/she shall:~~

1. Call the meeting to order at the appointed time and preside over the meeting
2. Announce the business to come before the Board in its proper order
3. Enforce the Board's policies relating to the conduct of meetings and help work to ensure compliance with ~~applicable requirements of the Brown Act~~ Brown Act requirements
4. Recognize persons who desire to speak, and protect the speaker who has the floor from disturbance or interference
5. Explain what the effect of a motion would be if it is not clear to every member
6. ~~Restrict discussion to the question when a motion is before the Board~~ Facilitate the County Board's effective deliberation, ensuring that each County Board member has an opportunity to participate in the deliberation and that the discussion remains focused
7. Rule on issues of parliamentary procedure
8. Put motions to a vote, and state clearly the results of the vote
9. ~~Be responsible for the orderly conduct of all Board meetings~~

The president shall have the same rights as other members of the County Board, including the right to discuss and vote on all matters before the County Board.

The president shall perform other duties in accordance with law and Board policy including, but not limited to:

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

1. Signing all instruments, acts and orders necessary to carry out state requirements and the will of the Board
2. Consulting with the Superintendent or designee on the preparation of the Board's agendas
3. Working with the Superintendent to ensure that Board members have necessary materials and information
4. Subject to Board approval, appointing and dissolving all committees
5. Appointing members of the County Board to fill the vacant seats of a school district or community college district governing board, when a majority of those seats are vacant (Education Code 5094)
6. Calling such meetings of the Board as he/she may deem necessary, giving notice as prescribed by law
7. Representing the ~~district as governance spokesperson, in conjunction with the Superintendent~~ County Board as spokesperson

When the president resigns or is absent or disabled, the vice president shall perform the president's duties. If the president and vice-president of the County Board are both absent, the remaining members present shall ~~select one of their group to act as temporary president.~~ choose a president pro tempore to perform the president's duties.

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

State	Description
Ed. Code 35022	<u>President of the board</u>
Ed. Code 35143	<u>Annual organizational meetings; date and notice</u>
Gov. Code 54950-54963	<u>The Ralph M. Brown Act</u>

Cross References

Code	Description
1112	<u>Media Relations</u>
9005	<u>Governance Standards</u>
9012	<u>Board Member Electronic Communications</u>
9100	<u>Organization</u>
9130	<u>Board Committees</u>
9240	<u>Board Training</u>
9322	<u>Agenda/Meeting Materials</u>

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

Attorney

The County Board of Education recognizes that the complex legal environment in which it discharges its functions creates the need for sound and dependable legal services and advice. The County Board also recognizes that a County Superintendent of Schools is not limited by statute as to what legal services he/she may contract with legal counsel to perform.

The County Board may arrange to obtain legal services and advice in accordance with law.

General Legal Services and Advice

As authorized by law, the County Board will work with the County Superintendent to appoint a shared legal counsel. Subject to County Board approval, the County Superintendent may hire and fix the compensation to be paid to an independent contractor or a law firm to serve as shared legal counsel for the County Board and County Superintendent. When the proposed appointee is an employee of the County Superintendent, the County Superintendent shall fix his/her compensation and shall be responsible for his/her evaluation as an employee.

If the County Board and County Superintendent cannot agree on the appointment of a shared legal counsel, the County Board shall permit the County Superintendent to appoint the shared legal counsel. The shared legal counsel shall provide general legal services and advice to the County Board except when the County Board decides to exercise its right to seek special legal services and advice pursuant to Education Code 1042.

The shared legal counsel must be admitted to practice law in California but is not required to have any certification qualifications. (Education Code 35041.5)

The duties of the shared legal counsel may include:

1. Rendering legal advice to the County Board, County Superintendent, and county office of education employees and officers as appropriate
2. Serving the County Board and County Superintendent in the preparation and conduct of school district litigation and administrative proceedings
3. Rendering advice in relation to school bond and tax increase measures and preparing all legal papers and forms necessary for the voting of school bond and tax increase measures in the district(s).

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

4. Rendering administrative duties as may be assigned by the County Superintendent or by the County Board

The County Board may request to have shared legal counsel attend a board meeting to provide legal advice or to prepare a written legal opinion on issues within the jurisdiction of the County Board including, but not limited to, expulsion appeals, charter school petitions and appeals, interdistrict transfer appeals, open meeting laws, real property transactions, the county office budget, and the county office local control accountability plan.

The County Board may consult with the shared legal counsel on matters affecting the operations of the County Board. The County Board may consult with the shared legal counsel as a group. The County Board also may authorize a specific County Board member to consult with the shared legal counsel on behalf of the County Board. Any individual County Board member who consults with the shared legal counsel on behalf of the County Board shall report the conversation to the County Board and when requested, the shared legal counsel shall provide his/her advice or opinion directly to the County Board. Consultation with the shared legal counsel shall occur in open session except when closed session is authorized by law. (Government Code 54962)

Special Legal Services and Advice

The County Board may contract with a trained, experienced, and competent legal counsel other than the shared legal counsel, to furnish special services and advice in any of the following situations:

1. When, for reasons beyond the County Board's control, the shared legal counsel has a conflict of interest or has failed to render timely advice in a particular matter
2. The services being sought by the County Board are in addition to those usually, ordinarily and regularly obtained from the shared legal counsel
3. The County Board desires a second legal opinion in a particular matter

In such situations, the County Board shall fix the compensation to be paid for the special services or advice, and may pay such compensation from any available funds. (Education Code 1042)

Federal	Description
1042	<u>County boards; authority</u>
17150	<u>Revenue bonds</u>

Policy Adopted:
Sutter County Board of Education

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

Federal	Description
35041.5	<u>Legal counsel: Relieving duties of county counsel and district attorney</u>
54950-54963	<u>Brown Act, especially</u>
814-895.8	<u>Liability of public entities and public employees</u>
86	<u>Ops.Cal.Att’y.Gen. 57 (2003)</u>
995-996.6	<u>Defense of public employees</u>
Management Resources	Description
CSBA Publication	<u>The Brown Act: School Boards and Open Meeting Laws, rev. 2014</u>
National School Boards Association Publication	<u>Selecting and Working with a School Attorney: A Guide for School Boards, 1997</u>
Website	<u>State Bar of California</u>
Website	<u>National School Boards Association</u>
Website	<u>CSBA</u>
Website	<u>California Council of School Attorneys</u>
State	Description
Ed. Code 35041	<u>Administrative adviser</u>
Ed. Code 35041.5	<u>Legal counsel</u>
Ed. Code 35161	<u>Board delegation of any powers or duties</u>
Ed. Code 35200-35214	<u>Liabilities</u>
Ed. Code 35204	<u>Contract with attorney in private practice</u>
Ed. Code 35205	<u>Contract for legal services</u>
Gov. Code 26520	<u>Legal services to school districts</u>
Gov. Code 53060	<u>Special services and advice</u>
Gov. Code 814-895.8	<u>Liability of public entities and public employees</u>
Gov. Code 995-996.6	<u>Defense of public employees</u>

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

Agenda/Meeting Materials

Agenda Content

County Board of Education meeting agendas shall reflect the County Board's vision and goals and its 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 County Board on any agenda item before or during the County Board's consideration of the item. The agenda shall also provide members of the public an opportunity to testify at regular meetings on matters which are not on the agenda but which are within the subject matter jurisdiction of the County Board. (Government Code 54954.3)

Each meeting agenda shall list the address designated for public inspection of agenda documents that have been distributed to the County Board less than 72 hours before the meeting. (Government Code 54957.5)

The agenda shall specify that an individual should contact the County Board secretary or designee if he/she requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the County Board meeting. (Government Code 54954.2)

Agenda Preparation

The County Superintendent of Schools, as secretary to the County Board, shall prepare an agenda for each meeting of the Board.

Any County Board member or member of the public may request that a matter within the jurisdiction of the County Board be placed on the agenda of a regular meeting. The request shall be submitted in writing to the County Superintendent and County Board president 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 to allow sufficient time for consideration and research of the issue.**

The County Board president and County Superintendent shall decide whether a request is within the subject matter jurisdiction of the County Board. Items not within the subject matter jurisdiction of the County Board shall not be placed on the agenda. In addition, before placing the item on the agenda, the County Board president and County

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

Superintendent shall determine if the item is merely a request for information or whether the issue is covered by an existing County Board policy.

If a request from a County Board member to place an item on the agenda is denied, the member may ask the County Board to take action to determine whether the item shall be placed on the agenda.

The County Board president and County Superintendent shall 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 County Board vote, an information item that does not require immediate action, or a consent item that is routine in nature and for which no discussion is anticipated.

Any County 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)

Consent Agenda/Calendar

In order to promote efficient meetings, the County Board may bundle a number of items and act upon them together by a single vote through the use of a consent agenda. Consent agenda items shall be items of a routine nature and items for which County Board discussion is not anticipated and for which approval is recommended.

When any County 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. However, the agenda need not provide an opportunity for public comment when the consent agenda item has previously been considered at an open meeting of a committee comprised exclusively of all the County Board members provided that members of the public were afforded an opportunity to comment on the item at that meeting, unless the item has been substantially changed since the committee considered it. (Government Code 54954.3)

Agenda Dissemination to County Board Members

At least three days before each regular meeting, each County Board member shall be provided a copy of the agenda and agenda packet, including any reports from the County Superintendent; minutes to be approved; copies of communications; reports

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

from committees, staff, citizens, and others; and other available documents pertinent to the meeting.

When special meetings are called, the County Superintendent or designee shall make every effort to distribute the agenda and supporting materials to County Board members as soon as possible before the meeting.

County Board members shall review agenda materials before each meeting. Individual members may confer directly with the County Superintendent or designee to ask questions and/or request additional information on agenda items. However, a majority of County Board members shall not directly or through intermediaries or electronic means discuss, deliberate, or take action on any matter within the subject matter jurisdiction of the County Board.

Agenda Dissemination to Members of the Public

As County Board secretary, it is the responsibility of the County Superintendent or his/her designee to 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 County Board, whichever occurs first. (Government Code 54954.1)

If a document which relates to an open session agenda item of a regular County Board meeting is distributed to the County Board less than 72 hours prior to a meeting, the County 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 County Board, provided the document is a public record under the Public Records Act. The documents may also be posted on the County Board's web site in a position and manner that makes it clear that the document relates to an agenda item for an upcoming meeting. (Government Code 54957.5)

Any document prepared by the County Board or county office of education and distributed during a public meeting shall be made available for public inspection at the meeting. Any document prepared by another person and presented at the meeting 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 County 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.

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

(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 County Superintendent or designee, not to exceed the cost of providing the service.

Legal Reference:

EDUCATION CODE

35145.5 Right of public to place matters on agenda

GOVERNMENT CODE

6250-6270 Public Records Act

54954.1 Mailed agenda of meeting

54954.2 Agenda posting requirements; board actions

54954.3 Opportunity for public to address legislative body

54954.5 Closed session item descriptions

54956.5 Emergency meetings

54957.5 Public records

54960.2 Challenging board actions; cease and desist

UNITED STATES CODE, TITLE 42

12101-12213 Americans with Disabilities Act

CODE OF FEDERAL REGULATIONS, TITLE 28

35.160 Effective communications

36.303 Auxiliary aids and services

COURT DECISIONS

Mooney v. Garcia, (2012) 207 Cal.App.4th 229

Caldwell v. Roseville Joint Union High School District, 2007 U.S. Dist. LEXIS 66318

Management Resources:

CSBA PUBLICATIONS

A Call to Order, revised 2015

The Brown Act: School Boards and Open Meeting Laws, 2014

ATTORNEY GENERAL PUBLICATIONS

The Brown Act: Open Meetings for Legislative Bodies, rev. 2003

WEB SITES

CSBA, Agenda Online: <http://www.csba.org>

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

BOARD AGENDA ITEM: First Reading of New and Revised Board Policies

BOARD MEETING DATE: January 18, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Ron Sherrod

 Reports/Presentation

SUBMITTED BY:

✓ Information

Ron Sherrod

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

The following revised Board Policies are presented to the Board for a first reading:

- AR 3514.1 – Hazardous Substances
- BP 3514.1 – Hazardous Substances
- AR 3514.2 – Integrated Pest Management
- SP/BP 3515 – Campus Security
- BP 3470 – Debt Issuance And Management
- BP/AR 3512 – Equipment
- SP/BP 3513.4 – Drug And Alcohol Free Schools

Administrative Regulation
Series 3000 – Business and Noninstructional Operations

Hazardous Substances

Hazardous substance means a substance, material, or mixture which is likely to cause illness or injury by reason of being explosive, flammable, poisonous, corrosive, oxidizing, an irritant, or otherwise harmful. Hazardous substances, as identified by the Department of Industrial Relations, are listed in 8 CCR 339. (8 CCR 339, 5161)

Storage and Disposal of Chemicals

The Superintendent or designee shall adopt measures to ensure that hazardous substances on any County Office property are stored and disposed of properly in accordance with law. Such measures shall include, but are not limited to, the following: (8 CCR 5164)

1. Substances which react violently or evolve toxic vapors or gases when mixed, or which in combination become toxic, flammable, explosive, or otherwise hazardous, shall be separated from each other in storage by distance, partitions, secondary containment, or otherwise so as to preclude accidental contact between them.
2. Hazardous substances shall be stored in containers which are chemically inert to and appropriate for the type and quantity of the hazardous substance.
3. Containers of hazardous substances shall not be stored in such locations or manner as to result in physical damage to or deterioration of the container or where they are exposed to heat sufficient to rupture the container or to cause leakage.
4. Containers used to package a substance which gives off toxic, poisonous, corrosive, asphyxiant, suffocant, or anesthetic fumes, gases, or vapors in hazardous amounts, excluding small quantities of such materials kept in closed containers or materials kept in tank cars or trucks, shall not be stored in locations where it could be reasonably anticipated that persons would be exposed.

The Superintendent or designee shall regularly remove and dispose of all chemicals whose estimated shelf life has elapsed. (Education Code 49411)

Hazard Communication Program

The County Office's written hazard communication program shall include at least the components listed below and shall be available upon request to all employees and their

designated representatives. The program shall apply to any hazardous substance which is known to be present in the workplace in such a manner that employees may be exposed under normal conditions of use or in a reasonably foreseeable emergency resulting from workplace operations. (8 CCR 5194)

1. Container Labeling

No container of hazardous substance, unless exempted by law, shall be accepted by the County Office or any County Office school unless labeled, tagged, or marked by the supplier with the identity of the hazardous substance, hazard warning statements, and the name and address of the chemical manufacturer or importer. No label on an incoming container shall be removed or intentionally defaced unless the container is immediately marked with the required information.

Whenever hazardous substances are transferred from their original containers to other containers, the secondary containers shall likewise be labeled with the identity and hazard warning statement, unless the substances are intended only for the immediate use of the employee who performs the transfer.

2. Safety Data Sheets

Upon receiving a hazardous substance or mixture, the Superintendent or designee shall ensure that the manufacturer or importer has furnished a safety data sheet (SDS) as required by law. If the SDS is missing or obviously incomplete, the Superintendent or designee shall, within seven working days of noting the missing or incomplete information, request a new SDS from the manufacturer or importer. If a response is not received within 25 working days, the Superintendent or designee shall send a copy of the County Office's written inquiry to the California Occupational Safety and Health Division (Cal/OSHA). (8 CCR 5194)

The Superintendent or designee shall maintain the required SDS for each hazardous substance in the workplace and shall ensure that it is readily accessible to employees in their work area during working hours. The SDS may be maintained in paper copy, electronically, or through other means, provided that employees have immediate access and understand how to use the alternative system.

3. Employee Information and Training

Employees shall receive information and training on hazardous substances in their work area at the time of their initial assignment and whenever a new hazard is introduced into their work area. The information and training shall include, but are not limited to, the following topics: (8 CCR 5194)

- a. The requirements of 8 CCR 5194, including employee rights described therein
- b. The location and availability of the County Office's written hazard communication program, including the list of hazardous materials and all SDS
- c. Any operations in the work area where hazardous substances are present
- d. The physical and health effects of the hazardous substances in the work area
- e. Methods and observations that may be used to detect the presence or release of hazardous substances in the work area
- f. Measures that employees can take to protect themselves from exposure to hazardous substances, including specific procedures the County Office has implemented to protect employees, such as appropriate work practices, emergency procedures, and personal protective equipment to be used
- g. How to read and use the labels and SDS

4. List of Hazardous Substances

The written hazard communication program shall include a list of the hazardous substances known to be present in the workplace as a whole or for individual work areas. (8 CCR 5194)

5. Hazardous Nonroutine Tasks

When employees are required to perform hazardous nonroutine tasks or to work on unlabeled pipes that contain hazards, they shall first receive information about the specific hazards to which they may be exposed during this activity and the protective/safety measures which must be used, such as ventilation, respirators, other personal protective equipment, and/or the presence of another employee. They shall also receive information about emergency procedures to follow if accidentally exposed to the hazardous substance.

6. Information to Contractors

To ensure that outside contractors and their employees work safely in County Office facilities, the Superintendent or designee shall inform contractors of hazardous substances which are present on the site and precautions that they may take to lessen the possibility of exposure. It shall be the contractor's responsibility to disseminate this information to his/her employees and subcontractors.

Chemical Hygiene Plan

The County Office's chemical hygiene plan shall address exposure to hazardous chemicals in school laboratories and shall include the following components: (8 CCR 5191)

1. Standard operating procedures relevant to safety and health considerations to be followed when laboratory work involves the use of hazardous chemicals
2. Criteria that the County Office will use to determine and implement control measures to reduce exposure to hazardous chemicals, including engineering controls, the use of personal protective equipment, and hygiene practices
3. A requirement that protective equipment comply with state regulations and that specific measures be taken to ensure proper and adequate performance of such equipment
4. Provision of specified information at the time of an employee's initial assignment to a work area where hazardous chemicals are present and prior to assignments involving new exposure situations
5. Provision of specified employee training in accordance with the schedule determined by the Superintendent or designee
6. The circumstances under which a particular laboratory operation, procedure, or activity shall require prior approval of the Superintendent or designee before implementation
7. Provisions for medical consultations and examinations whenever there is evidence, as specified, that the employee may have been exposed to a hazardous chemical
8. Designation of an employee, who is qualified by training or experience, to serve as the County Office's chemical hygiene officer to provide technical guidance in the development and implementation of the chemical hygiene plan
9. Provisions for additional employee protection for work with particularly hazardous substances, as specified

The plan shall be readily available to employees and employee representatives, and, upon request, to Cal/OSHA. (8 CCR 5191)

The Superintendent or designee shall review and evaluate the effectiveness of the chemical hygiene plan at least annually and shall update it as necessary. (8 CCR 5191)

HAZARDOUS SUBSTANCES

~~Cautionary Notice 2010-13: AB 1610 (Ch. 724, Statutes of 2010) amended Education Code 37252.2 and Government Code 17581.5 to relieve County Offices from the obligation, until July 1, 2013, to perform any activities that are deemed to be reimbursable state mandates under those sections. As a result, certain provisions of the following policy or administrative regulation that reflect those requirements may be suspended~~

~~The disposal of chemicals may be accomplished in accordance with removal and disposal systems established by the Sutter County Office of Education or by permission of the Sutter County Superintendent of Schools. (Education Code 49411)~~

Hazard Communication Program

~~The written hazard communication program shall be available upon request to all employees and their designated representatives. (8 CCR 5194)~~

~~The following materials are exempted from the hazard communication program and this Sutter County Board of Education regulation: hazardous wastes; tobacco products; wood and wood products; manufactured articles; food, drugs and cosmetics intended for personal consumption by employees while in the workplace; and substances used in compliance with regulations issued by the Department of Pesticide Regulation pursuant to Food and Agricultural Code 12981.~~

1. Container Labeling

~~Except for consumer products, pesticides, alcoholic beverages, and food, drug and additive products which are already labeled in compliance with federal law, no container of hazardous substance shall be accepted by schools or the County Office unless labeled by the supplier with the following information:~~

- ~~a. Identity of the hazardous substance(s)~~
- ~~b. Hazard warning statements~~
- ~~c. Name and address of the chemical manufacturer or importer~~

~~Whenever hazardous substances are transferred from their original containers to other containers, the secondary containers shall likewise be labeled with the identity and hazard warning statement.~~

~~2. Material Safety Data Sheets~~

~~Upon receiving a hazardous substance or mixture, the Superintendent or designee shall ensure that the manufacturer has also furnished a Material Safety Data Sheet (MSDS) as required by law. If the MSDS is missing or obviously incomplete, the Superintendent or designee shall request a new MSDS from the manufacturer and/or locate the manufacturer MSDS online or from another source and shall notify the California Occupational Safety and Health Division (Cal/OSHA) if a complete MSDS cannot be attained or does not exist.~~

~~The Superintendent or designee shall maintain copies of the MSDS for all hazardous substances and ensure that they are kept up to date and available to all affected employees during working hours. He/she shall review each incoming MSDS for new and significant health or safety information and shall disseminate this information to affected employees.~~

~~3. Employee Information and Training~~

~~Employees shall receive in-service training on hazardous substances in their work area at the time of their initial assignment and whenever a new hazard is introduced into their work area. This training shall include but is not limited to: (8 CCR 5194)~~

- ~~a. An overview of the requirements of California's Hazard Communication Regulation (8 CCR 5194), including employee rights described therein~~
- ~~b. The location, availability and content of the County Office's written hazard communication program~~
- ~~c. Information as to any operations in the employees' work area where hazardous substances are present~~
- ~~d. The physical and health effects of the hazardous substances in the work area~~
- ~~e. Techniques and methods of observation that may determine the presence or release of hazardous substances in the work area~~
- ~~f. Methods by which employees can lessen or prevent exposure to these hazardous substances, such as appropriate work practices, use of personal protective equipment and engineering controls~~

- ~~g. Steps the County Office has taken to lessen or prevent exposure to these substances~~
- ~~h. Instruction on how to read labels and review the MSDS for appropriate information~~
- ~~i. Emergency and first aid procedures to follow if exposed to the hazardous substance(s)~~

~~In addition, employees shall receive training on how to operate the computers or fax machines that provide access to MSDS files~~

~~4. List of Hazardous Substances~~

~~For specific information about the hazardous substances known to be present in the County Office and schools, employees may consult the MSDS.~~

~~5. Hazardous Nonroutine Tasks~~

~~When employees are required to perform hazardous nonroutine tasks, they shall first receive information about the specific hazards to which they may be exposed during this activity and the protective/safety measures which must be used. They shall also receive information about emergency procedures and the measures the County Office has taken to lessen the hazards, including ventilation, respirators, and the presence of another employee.~~

~~6. Hazardous Substances in Unlabeled Pipes~~

~~Before starting to work on unlabeled pipes, employees shall contact their supervisors for information as to the hazardous substance(s) contained in the pipes, the potential hazards, and safety precautions which must be taken. The newly identified substances on the pipes shall then be labeled for future identification purposes.~~

~~(cf. 3514 - Environmental Safety)~~

~~7. Informing Contractors~~

~~To ensure that outside contractors and their employees work safely in SCSOS buildings and schools, the Superintendent or designee shall inform these contractors of hazardous substances which are present on the site and precautions that employees may take to lessen the possibility of exposure. It shall be the contractor's responsibility to disseminate this information to his/her employees and subcontractors.~~

Board Policy

Series 3000 - Business and Noninstructional Operations

HAZARDOUS SUBSTANCES

The Governing Board recognizes that potentially hazardous substances are used in the daily operations of our schools. The Superintendent or designee shall ensure these substances are inventoried, used, stored and regularly disposed of in a safe and legal manner.

Insofar as possible, the Superintendent or designee shall minimize the quantities of hazardous substances stored on school property and shall substitute less dangerous materials for hazardous substances.

Hazard Communication Program

The Superintendent or designee shall develop, implement and monitor a written hazard communication program in accordance with state law. As part of this program, he/she shall ensure that employees are fully informed about the properties and potential hazards of substances to which they may be exposed and that material safety data sheets are readily accessible to them.

The Superintendent or designee shall not order or purchase for use in grades K-6 any arts and crafts materials containing a substance determined by the California Office of Environmental Health Hazard Assessment to be toxic. The Superintendent or designee shall not purchase any such toxic material for use in grades 7-12 unless it includes a warning label as specified in Education Code 32065 that identifies any toxic ingredients, warns of potential adverse health effects, and describes procedures for safe use and storage. (Education Code 32064)

Teachers shall instruct students about the importance of proper handling, storage, disposal and protection when using any potentially hazardous substance.

~~(cf. 3514 - Environmental Safety)~~
~~(cf. 4157/4257/4357 - Employee Safety)~~
~~(cf. 5141.22 - Infectious Diseases)~~
~~(cf. 6161.3 - Toxic Art Supplies)~~

Legal Reference:

EDUCATION CODE

32064 Toxic Art Supplies

49341 Legislative findings

49401.5 Legislative intent; consultation services

49411 Chemical listing; compounds used in school programs; determination of shelf

life; disposal

FOOD AND AGRICULTURAL CODE

12981 Regulations re pesticides and worker safety

HEALTH AND SAFETY CODE

25163 Transportation of hazardous wastes; registration; exemptions; inspection

25500-25520 Hazardous materials release response plans; inventory

LABOR CODE

6360-6363 Hazardous Substances Information and Training Act

CODE OF REGULATIONS, TITLE 8

5194 Hazard communication

(9/88 12/89) 2/97

Administrative Regulation
Series 3000 - Business and Noninstructional Operations

INTEGRATED PEST MANAGEMENT

Definition

Integrated Pest Management (IPM) means a strategy that focuses on long-term prevention or suppression of pest problems through a combination of techniques such as monitoring for pest presence and establishing treatment threshold levels, using nonchemical practices to make the habitat less conducive to pest development, improving sanitation, and employing mechanical and physical controls. Pesticides that pose the least possible hazard and are effective in a manner that minimizes risks to people, property, and the environment are used only after careful monitoring indicates they are needed according to pre-established guidelines and treatment thresholds. (Food and Agricultural Code 13181)

School site means any facility used as a child day care facility or for kindergarten, elementary, or secondary school purposes and includes the buildings or structures, playgrounds, athletic fields, vehicles, or any other area of property visited or used by students. (Education Code 17609)

Procedures

The Superintendent or designee shall designate a staff person to develop, implement, and coordinate an IPM program that incorporates effective, least toxic pest management practices.

The IPM coordinator shall prepare and annually update a Countywide or school site IPM plan based on the template provided by the California Department of Pesticide Regulation (DPR).

The IPM plan shall include the name of the County and/or school IPM coordinator, the pesticides expected to be applied at the school site by County employees and/or pest control applicators, and a date that the plan shall be reviewed and, if necessary, updated. (Education Code 17611.5)

The County shall use pesticides that pose the least possible hazard and are effective in a manner that minimizes risks to people, property, and the environment. Such pesticides shall only be used after careful monitoring indicates they are needed according to pre-established guidelines and treatment thresholds. (Food and Agricultural Code 13181)

The IPM plan and this administrative regulation shall not apply to reduced-risk

pesticides, including self-contained baits or traps, gels or pastes used for crack and crevice treatments, antimicrobials, and pesticides exempt from registration by law. (Education Code 17610.5; 3 CCR 6147)

The Sutter County Superintendent of Schools' (SCSOS) program shall include the following elements:

1. Carefully monitoring and identifying the pest population levels and identifying practices that could affect pest populations. Strategies for managing the pest shall be influenced by the pest species and whether that species poses a threat to people, property, or the environment.
2. Setting action threshold levels to determine when pest populations or vegetation at a specific location might cause unacceptable health or economic hazard that would indicate corrective action should be taken.
3. Modifying or eliminating pest habitats to deter pest populations and minimize pest infestations.
4. Considering a full range of possible alternative treatments. Such alternative treatments may include taking no action or controlling the pest by physical, horticultural, or biological methods. Cost or staffing considerations alone will not be adequate justification for use of chemical control agents.
5. Selecting nonchemical pest management methods over chemical methods whenever such methods are effective in providing the desired control or, when it is determined that chemical methods must be used, giving preference to those chemicals that pose the least hazard to people and the environment.

No pesticide that is prohibited by DPR or the U.S. Environmental Protection Agency, as listed on the DPR web site, shall be used at a school site. (Education Code 17610.1)

6. Ensuring that persons applying pesticides follow label precautions and are trained in the principles and practices of IPM.

~~(cf. 4231—Staff Development)~~

7. Limiting pesticide purchases to amounts needed for the year. Pesticides shall be stored at a secure location that is not accessible to students and unauthorized staff. They shall be stored and disposed of in accordance with state regulations and label directions registered with the U.S. Environmental Protection Agency (EPA) as well as any disposal requirements indicated on the product label.

~~(cf. 3514.1—Hazardous Substances)~~

8. Informing parents/guardians and employees regarding pesticide use as described in the sections "Notifications" and "Warning Signs" below.
9. Evaluating the effectiveness of treatments to determine if revisions to the IPM plan are needed.

Training

The IPM coordinator and any employee or contractor who may be designated to apply a pesticide at a school site shall annually complete a DPR-approved training course on IPM and the safe use of pesticides in relation to the unique nature of school sites and children's health. (Education Code 17614; Food and Agricultural Code 13186.5)

Any County employee who handles pesticides shall also receive pesticide-specific safety training prior to applying pesticides and annually thereafter in accordance with 3 CCR 6724.

Prohibited Pesticides

The IPM Coordinator shall not use a pesticide on a school site if that pesticide has been granted a conditional or interim registration or an experimental use permit by the California Department of Pesticide Regulation (DPR) or if the pesticide is subject to an experimental registration issued by the EPA and either of the following conditions exists: (Education Code 17610.1)

1. The pesticide contains a new active ingredient.
2. The pesticide is for new use.

In addition, the IPM Coordinator shall not use a pesticide on a school site if DPR cancels or suspends registration or requires that the pesticide be phased out from use. (Education Code 17610.1)

Notifications

The IPM Coordinator shall annually notify staff and parents/guardians of students enrolled at a school site, in writing, regarding pesticide products expected to be applied at the school facility in the upcoming year. The notification shall include at least the following: (Education Code 17612)

1. The Internet address (<http://www.schoolipm.info> <http://www.cdpr.ca.gov/schoolipm>) used to access information on pesticides and pesticide use reduction developed by the DPR pursuant to Food and Agricultural Code 13184.

2. The name of each pesticide product expected to be applied in the upcoming year and the active ingredient(s) in it.
3. An opportunity for interested persons to register to receive notification of individual pesticide application at the school site. The IPM Coordinator shall notify such registered persons of individual pesticide applications at least 72 hours prior to the application. The notice shall include the product name, the active ingredient(s) in the product, and the intended date of application.
4. Other information deemed necessary by the Superintendent or IPM Coordinator.

~~(cf. 1312.4 - Williams Uniform Complaint Procedures)~~
~~(cf. 3517 - Facilities Inspection)~~
~~(cf. 4112.9/4212.9/4312.9 - Employee Notifications)~~
~~(cf. 5145.6 - Parental Notifications)~~

If a pesticide product not included in the annual notification is subsequently intended for use at a school site, the IPM Coordinator shall provide written notification of its intended use to staff and parents/guardians of students enrolled at the school, at least 72 hours prior to the application. (Education Code 17612)

If a school chooses to use a pesticide not exempted pursuant to Education Code 17610.5, it shall post the school or County IPM plan on the school's web site or, if the school does not have a web site, then on the County web site. If neither the school nor County has a web site, then the IPM plan shall be included with the annual notification sent to staff and parents/guardians pursuant to Education Code 17612 as described above. When not required, the IPM coordinator may post or distribute the IPM plan at his/her discretion. (Education Code 17611.5)

Whenever the IPM Coordinator deems that the immediate use of a pesticide is necessary to protect the health and safety of students, staff, or other persons at the school site, he/she shall make every effort to provide the required notifications prior to the application of the pesticide. (Education Code 17612)

~~(cf. 3514 - Environmental Safety)~~

Posting of Warning Signs

The IPM Coordinator shall post a warning sign at each area of the school site where pesticides will be applied that shall be visible to all persons entering the treated area. The sign shall be posted at least 24 hours prior to the application and until 72 hours after the application. The warning sign shall display the following information: (Education Code 17612)

1. The term "Warning/Pesticide Treated Area"
2. The product name, manufacturer's name, and the EPA's product registration number
3. Intended areas and dates of application
4. Reason for the pesticide application

When advance posting is not possible due to an emergency condition requiring immediate use of a pesticide, the warning sign shall be posted immediately upon application and shall remain posted until 72 hours after the application. (Education Code 17609, 17612)

Records

At the end of each calendar year, the IPM coordinator shall submit to DPR, on a form provided by DPR, a copy of the records of all pesticide use at the school site for that year, excluding any pesticides exempted by law and any pesticide use reported by the pest control operator pursuant to Food and Agricultural Code 13186. The IPM coordinator may submit more frequent reports at his/her discretion. (Education Code 17611)

Each school site shall maintain records of all pesticide use at the school for four years, and shall make the information available to the public, upon request, in accordance with the California Public Records Act. Such records may be maintained by retaining a copy of the warning sign posted for each pesticide application with a recording on that copy of the amount of the pesticide used. (Education Code 17611)

~~(cf. 1340--Access to District Records)~~
~~(cf. 3580--District Records)~~

Pesticide Use near School Site

Upon receiving notification pursuant to 3 CCR 6692 that a grower expects to use agricultural pesticides within one-quarter mile of a school site Monday through Friday from 6:00 a.m. to 6:00 p.m., the principal or designee shall notify the Superintendent or designee, IPM coordinator, staff at the school site, and parents/guardians of students enrolled at the school.

The principal or designee may communicate with any grower within one-quarter mile of the school to request that the grower not apply pesticides during evenings or weekends when school activities are scheduled.

Legal Reference:

EDUCATION CODE

17366 Legislative intent (fitness of buildings for occupancy)

17608-17613 Healthy Schools Act of 2000

48980 Notice at beginning of term

48980.3 Notification of pesticides

FOOD AND AGRICULTURAL CODE

11401-12408 Pest control operations and agricultural chemicals

13180-13188 Healthy Schools Act of 2000

GOVERNMENT CODE

3543.2 Scope of representation; right to negotiate safety conditions

6250-6270 California Public Records Act

CODE OF REGULATIONS, TITLE 8

340-340.2 Employer's obligation to provide safety information

UNITED STATES CODE, TITLE 7

136-136y Insecticide, Fungicide and Rodenticide Act

Management Resources:

U.S. ENVIRONMENTAL PROTECTION AGENCY

Pest Control in the School Environment: Adopting Integrated Pest Management, 1993

WEB SITES

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

California Department of Pesticide Regulation, School IPM: <http://schoolipm.info>

U.S. Environmental Protection Agency, Integrated Pest Management at Schools:
<http://www.epa.gov/pesticides/ipm>

(7/01) 3/06

Policy Series 3000 - Business and Noninstructional Operations

CAMPUS SECURITY

The Sutter County Superintendent of Schools (Superintendent) is committed to providing an environment that promotes the safety of students, employees, and visitors to County Office grounds. The Superintendent also recognizes the importance of protecting County Office property, facilities, and equipment from vandalism and theft.

The Superintendent or designee shall develop campus security procedures which are consistent with the goals and objectives of the County Office's comprehensive safety plan and site-level safety plans. Such procedures shall be regularly reviewed to reflect changed circumstances and to assess their effectiveness in achieving safe school objectives.

Surveillance Systems

The Superintendent believes that reasonable use of surveillance cameras will help the County Office achieve its goals for campus security. In consultation with the safety planning committee and relevant staff, the Superintendent or designee shall identify appropriate locations for the placement of surveillance cameras. Cameras shall not be placed in areas where students, staff, or community members have a reasonable expectation of privacy. Any audio capability on the County Office's surveillance equipment shall be disabled so that sounds are not recorded.

Prior to the operation of the surveillance system, the Superintendent or designee shall ensure that signs are posted at conspicuous locations at affected County Office buildings and grounds. These signs shall inform students, staff, and visitors that surveillance may occur and shall state whether the County Office's system is actively monitored by County Office personnel. The Superintendent or designee shall also provide prior written notice to students and parents/guardians about the County Office's surveillance system, including the locations where surveillance may occur, explaining that the recordings may be used in disciplinary proceedings, and that matters captured by the camera may be referred to local law enforcement, as appropriate.

To the extent that any images from the County Office's surveillance system create a student or personnel record, the Superintendent or designee shall ensure that the images are accessed, retained, and disclosed in accordance with law, policy, administrative regulation, and any applicable collective bargaining agreements.

Legal Reference:
EDUCATION CODE

32020 Access gates
32211 Threatened disruption or interference with classes
32280-32288 School safety plans
35160 Authority of governing boards
35160.1 Broad authority of school County Offices
38000-38005 Security patrols
49050-49051 Searches by school employees
49060-49079 Student records

PENAL CODE

469 Unauthorized making, duplicating or possession of key to public building
626-626.10 Disruption of schools

CALIFORNIA CONSTITUTION

Article 1, Section 28(c) Right to Safe Schools

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act

COURT DECISIONS

New Jersey v. T.L.O. (1985) 469 U.S. 325

ATTORNEY GENERAL OPINIONS

83 Ops.Cal.Atty.Gen. 257 (2000)

75 Ops.Cal.Atty.Gen. 155 (1992)

Management Resources:

CSBA PUBLICATIONS

Protecting Our Schools: Governing Board Strategies to Combat School
Violence, 1999

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Safe Schools: A Planning Guide for Action, 2002

NATIONAL INSTITUTE OF JUSTICE PUBLICATIONS

The Appropriate and Effective Use of Security Technologies in U.S. Schools: A
Guide for Schools and Law Enforcement Agencies, 1999

WEB SITES

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

California Department of Education, Safe Schools Office:

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

National Institute of Justice: <http://www.ojp.usdoj.gov/nij>

Debt Issuance And Management

The Governing Board is committed to long-term capital and financial planning and recognizes that the issuance of debt is a key source for funding the improvement and maintenance of County Office facilities and managing cash flow. Any debt issued by the County Office shall be consistent with law and this policy.

When the Board determines that it is in the best interest of the County Office, the Board may issue debt. The Superintendent or designee shall make recommendations to the Board regarding appropriate financing methods for capital projects or other projects that are authorized purposes for debt issuance. When approved by the Board, the Superintendent or designee shall administer and coordinate the County Office's debt issuance program and activities, including the timing of issuance, sizing of issuance, method of sale, structuring of the issue, and marketing strategies.

The Superintendent or designee shall retain a financial advisor, municipal advisor, investment advisor, and other financial services professionals as needed to assist with the structuring of the debt issuance and to provide general advice on the County Office's debt management program, financing options, investments, and compliance with legal requirements. Contracts for services provided by such advisors may be for a single transaction or for multiple transactions, consistent with the contracting requirements in Education Code 17596. In the event that the County Office issues debt through a negotiated sale, underwriters may be selected for multiple transactions if multiple issuances are planned for the same project. In addition, the County Office shall select a legal team on an as-needed basis to assist with debt issuances or special projects.

Goals

The County Office's debt issuance activities and procedures shall be aligned with the County Office's vision and goals for providing adequate facilities and programs that support student learning and well-being. When issuing debt, the County Office shall ensure that it:

1. Maintains accountability for the fiscal health of the County Office, including prudent management and transparency of the County Office's financing programs
2. Attains the best possible credit rating for each debt issue in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements
3. Takes all practical precautions and proactive measures to avoid any financial

decision that will negatively impact current credit ratings on existing or future debt issues

4. Maintains effective communication with rating agencies and, as appropriate, credit enhancers such as bond insurers or other providers of credit or liquidity instruments in order to enhance the creditworthiness, liquidity, or marketability of the debt
5. When determining the timing of debt issuance, considers market conditions, cash flows associated with repayment, and the County Office's ability to expend the obtained funds in a timely, efficient, and economical manner consistent with federal tax laws
6. Determines the amortization (maturity) schedule which will fit best within the overall debt structure of the County Office at the time the new debt is issued
7. Considers the useful lives of assets funded by the debt issue, as well as repair and replacement costs of those assets to be incurred in the future
8. Preserves the availability of the County Office's general fund for operating purposes and other purposes that cannot be funded by the issuance of debt
9. Meets the ongoing obligations and accountability requirements associated with the issuance and management of debt under state and federal tax and securities laws

Authorized Purposes for the Issuance of Debt

The County Office may issue debt for any of the following purposes:

1. To pay for the cost of capital improvements, including acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and/or equipping County Office facilities
2. To refund existing debt
3. To provide for cash flow needs

Pursuant to Government Code 53854, general operating costs, including, but not limited to, items normally funded in the County Office's annual operating budget, shall not be financed from debt payable later than 15 months from the date of issuance. The County Office may deem it desirable to finance cash flow requirements under certain conditions so that available resources better match expenditures within a given fiscal year. To

satisfy both state constitutional and statutory constraints, such cash flow borrowing shall be payable from income, revenue, cash receipts, and other moneys attributable to the fiscal year in which the debt is issued.

Authorized Types of Debt

The Superintendent or designee shall recommend to the Board potential financing method(s) that result in the highest benefit to the County Office, with the cost of staff and consultants considered. Potential financing sources may include:

1. Short-Term Debt
 - a. Short-term debt when necessary to allow the County Office to meet its cash flow requirements (Government Code 53850-53858)
 - b. Grant anticipation notes (GANs) to provide interim financing pending the receipt of grants and/or loans from the state or federal government that have been appropriated and committed to the County Office (Government Code 53859-53859.08)
2. Lease financing, including certificates of participation (COPs)
 - a. Lease financing to fund the highest priority capital equipment purchases when pay-as-you-go financing is not feasible (Education Code 17450-17453.1)
 - b. Lease financing to fund facilities projects when obtaining voter approval is unavailable (Education Code 17400-17429)
3. Temporary borrowing from other sources such as the County Treasurer

COPs, TRANs, revenue bonds, or any other non-voter approved debt instrument shall not be issued by the County Office in any fiscal year in which the County Office has a qualified or negative certification, unless the Superintendent of Public Instruction determines, pursuant to criteria established by the Superintendent of Public Instruction, that the County Office's repayment of that indebtedness is probable. (Education Code 42133)

Relationship of Debt to County Office Facilities Program and Budget

Decisions regarding the issuance of debt for the purpose of financing capital improvement shall be aligned with current needs for acquisition, development, and/or improvement of County Office property and facilities as identified in the County Office's facilities master plan or other applicable needs assessment, the projected costs of those needs, schedules for the projects, and the expected resources.

The cost of debt issued for major capital repairs or replacements shall be evaluated against the potential cost of delaying such repairs and/or replacing such facilities.

When considering a debt issuance, the Board and the Superintendent or designee shall evaluate both the short-term and long-term implications of the debt issuance and additional operating costs associated with the new projects involved. Such evaluation may include, but is not limited to, the ratio of annual debt service secured by the general fund to general fund expenditures.

The County Office may enter into credit enhancement agreements such as municipal bond insurance, surety bonds, letters of credit, and lines of credit with commercial banks, municipal bond insurance companies, or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the financing.

Structure of Debt Issues

The County Office shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue.

The County Office shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, ensure cost effectiveness, provide flexibility, and, as practical, recapture or maximize its debt capacity for future use. Principal amortization will be structured to meet debt repayment, tax rate, and flexibility goals.

For new money debt issuances for capital improvements, the County Office shall size the debt issuance with the aim of funding capital projects as deemed appropriate by the Board, as long as the issuance is consistent with the overall financing plan, and, unless a waiver is sought and received from the state, will not cause the County Office to exceed the limitation on debt issuances specified in the California Constitution or Education Code 15106.

The final maturity of equipment or real property lease obligations will be limited to the useful life of the assets to be financed but, with respect to a lease purchase of equipment, no longer than a period of 10 years. (Education Code 17452)

Method of Sale

For the sale of any County Office-issued debt, the Superintendent or designee shall recommend the method of sale with the potential to achieve the lowest financing cost and/or to generate other benefits to the County Office. Potential methods of sale include:

1. A competitive bidding process through which the award is based on, among other factors, the lowest offered true interest cost
2. Negotiated sale, subject to approval by the County Office to ensure that interest costs are in accordance with comparable market interest rates
3. Private placement sale, when the financing can or must be structured for a single or limited number of purchasers or where the terms of the private placement are more beneficial to the County Office than either a negotiated or competitive sale

Investment of Proceeds

The County Office shall actively manage the proceeds of debt issued for public purposes in a manner that is consistent with state law governing the investment of public funds and with the permitted securities covenants of related financing documents executed by the County Office. Where applicable, the County Office's official investment policy and legal documents for a particular debt issuance shall govern specific methods of investment of bond-related proceeds. Preservation of principal shall be the primary goal of any investment strategy, followed by the availability of funds and then by return on investment.

The management of public funds shall enable the County Office to respond to changes in markets or changes in payment or construction schedules so as to ensure liquidity and minimize risk.

Refunding/Restructuring

The County Office may consider refunding or restructuring outstanding debt if it will be financially advantageous or beneficial for debt repayment and/or structuring flexibility. When doing so, the County Office shall consider the maximization of the County Office's expected net savings over the life of the debt issuance.

Internal Controls

The Superintendent or designee shall establish internal control procedures to ensure that the proceeds of any debt issuance are directed to the intended use. Such procedures shall assist the County Office in maintaining the effectiveness and efficiency of operations, properly expending funds, reliably reporting debt incurred by the County Office and the use of the proceeds, complying with all laws and regulations, preventing fraud, and avoiding conflict of interest.

When feasible, the County Office shall issue debt with a defined revenue source in order to preserve the use of the general fund for general operating purposes.

The County Office shall annually conduct a due diligence review to ensure its compliance with all ongoing obligations applicable to issuers of debt. Such a review may be conducted by general legal counsel or bond counsel. Any County Office personnel involved in conducting such reviews shall receive periodic training regarding their responsibilities.

In addition, the Superintendent or designee shall ensure that the County Office completes, as applicable, all performance and financial audits that may be required for any debt issued by the County Office, including disclosure requirements applicable to a particular transaction.

Records/Reports

At least 30 days prior to the sale of any debt issue, the Superintendent or designee shall submit a report of the proposed issuance to the California Debt and Investment Advisory Commission (CDIAC). Such report shall include a self-certification that the County Office has adopted a policy concerning the use of debt that complies with law and that the contemplated debt issuance is consistent with that policy. (Government Code 8855)

On or before January 31 of each year, the Superintendent or designee shall submit a report to the CDIAC regarding the debt authorized, the debt outstanding, and the use of proceeds of the issued debt for the period from July 1 to June 30. (Government Code 8855)

The Superintendent or designee shall provide initial and any annual or ongoing disclosures required by 17 CFR 240.10b-5 and 240.15c2-12 to the Municipal Securities Rulemaking Board, investors, and other persons or entities entitled to disclosure, and shall ensure that the County Office's disclosure filings are updated as needed.

The Superintendent or designee shall maintain transaction records of decisions made in connection with each debt issuance, including the selection of members of the financing team, the structuring of the financing, selection of credit enhancement products and providers, and selection of investment products. Each transaction file shall include the official transcript for the financing, interest rates and cost of issuance on the day when the debt was sold ("final number runs"), and a post-pricing summary of the debt issue. In addition, documentation evidencing the expenditure of proceeds, the use of debt-financed property by public and private entities, all sources of payment or security for the debt, and investment of proceeds shall be kept for as long as the debt is outstanding, plus the period ending three years after the financial payment date of the debt or the final payment date of any obligations issued to refund directly or indirectly all of any portion of the debt, whichever is later.

Series 3000 - Business and Non-instructional Operations

The Superintendent or designee shall annually report to the Board regarding debts issued by the County Office, including market update and refunding opportunities, new developments, and the County Office's compliance with post-issuance requirements.

**Policies and Regulations Manual
Sutter County Board of Education**

Series 3000 – Business and Noninstructional Operations

EQUIPMENT

Equipment shall be used primarily for educational purposes and/or to conduct school business. The Superintendent or designee shall ensure that all employees, students, and other users understand the appropriate use of equipment and that any misuse may be cause for disciplinary action or loss of user privilege.

~~(cf. 0440—District Technology Plan)~~
~~(cf. 3515.4—Recovery for Property Loss or Damage)~~
~~(cf. 3540—Transportation)~~
~~(cf. 3551—Food Service Operations/Cafeteria Fund)~~
~~(cf. 4040—Employee Use of Technology)~~
~~(cf. 4118—Dismissal/Suspension/Disciplinary Action)~~
~~(cf. 4218—Dismissal/Suspension/Disciplinary Action)~~
~~(cf. 5142—Safety)~~
~~(cf. 5144—Discipline)~~
~~(cf. 6000—Concepts and Roles)~~
~~(cf. 6163.4—Student Use of Technology)~~
~~(cf. 6171—Title I Programs)~~

School-connected organizations may be granted reasonable use of the equipment for school-related matters as long as it does not interfere with the use by students or employees or otherwise disrupt school operations.

~~(cf. 1230—School Connected Organizations)~~
~~(cf. 1330—Use of School Facilities)~~

The Superintendent or designee shall approve the transfer of any equipment from one work site to another and the removal of any equipment for off-site use. When any equipment is taken off site, the borrower is responsible for its safe return and shall be fully liable for any loss or damage.

Employees transferred to another work site shall take with them only those personal items that have been purchased with their own funds unless otherwise authorized by the Superintendent or designee or applicable Board policy.

The Superintendent or designee shall maintain an inventory of all equipment currently valued in excess of \$500. (Education Code 35168; 5 CCR 3946)

~~(cf. 3440—Inventories)~~

When equipment is unusable or is no longer needed, it may be sold, donated, or disposed of in accordance with Education Code 17540-17555 or 2 CFR 200.313, as applicable.

**Policies and Regulations Manual
Sutter County Board of Education**

Series 3000 – Business and Noninstructional Operations

~~(cf. 3270—Sale and Disposal of Books, Equipment and Supplies)~~

Equipment Acquired with Federal Funds

The Superintendent or designee shall obtain prior written approval from the California Department of Education or other awarding agency before purchasing equipment with federal funds. (2 CFR 200.48, 200.313, 200.439)

~~(cf. 3230—Federal Grant Funds)~~

~~(cf. 3300—Expenditures and Purchases)~~

All equipment purchased for federal programs funded through the consolidated application pursuant to Education Code 64000-64001 shall be labeled with the name of the project, identification number, and name of the county office. (2 CFR 200.313; 5 CCR 3946)

For any equipment acquired in whole or in part with federal funds, the Superintendent or designee shall develop adequate maintenance procedures to keep the property in good condition. He/she shall also develop adequate safeguards to prevent loss, damage, or theft of the property and shall investigate any loss, damage, or theft. (2 CFR 200.313) The purchases will adhere to procurement methods as outlined in CFR 200.320.

~~(cf. 3530—Risk Management/Insurance)~~

~~(cf. 4156.3/4256.3/4356.3—Employee Property Reimbursement)~~

Equipment purchased for use in a federal program shall be used in that program as long as needed, whether or not the program continues to be supported by federal funds. The equipment may be used in other activities currently or previously supported by a federal agency when such use does not interfere with the work on the project or program for which it was originally acquired or when use of the equipment is no longer needed for the original program. (2 CFR 200.313)

Legal Reference:

EDUCATION CODE

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

~~17545-17555—Sale of personal property~~

~~17605—Delegation of authority to purchase supplies and equipment~~

~~35160—Authority of governing boards~~

~~35168—Inventory of equipment~~

~~64000-64001—Consolidated application process~~

CODE OF REGULATIONS, TITLE 5

~~3946—Control, safeguards, disposal of equipment purchased with state and federal~~

**Policies and Regulations Manual
Sutter County Board of Education**

Series 3000 – Business and Noninstructional Operations

~~consolidated application funds~~
~~4424 Comparability of services~~
~~16023 Class 1 Permanent records~~
~~UNITED STATES CODE, TITLE 20~~
~~6321 Fiscal requirements~~
~~CODE OF FEDERAL REGULATIONS, TITLE 2~~
~~200.0 200.521 Federal uniform grant guidance~~

~~Management Resources:~~

~~CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS~~
~~California School Accounting Manual~~

~~WEB SITES~~

~~California Department of Education: <http://www.cde.ca.gov>~~
~~Office of Management and Budget: <https://www.whitehouse.gov/omb>~~

Series 3000 - Business and Non-instructional Operations

Drug And Alcohol Free Schools

The Sutter County Board of Education and Sutter County Superintendent of Schools recognizes the need to keep County schools free of drugs and alcohol in order to create a safe and healthy environment conducive to learning and promote student health and well-being. The County Board and Superintendent prohibit the possession, use, or sale of drugs and alcohol at any time in County-owned or leased buildings, on County property, and in County vehicles, unless otherwise permitted by law.

The following substances are prohibited on all County property:

1. Any substance which may not lawfully be possessed, used, or sold in California
2. Cannabis or cannabis products (Health and Safety Code 11362.3; 21 USC 812, 844)
3. Alcoholic beverages, unless approved by the Superintendent or designee for limited purposes specified in Business and Professions Code 25608

Prescription medication, except for prescribed cannabis, may be administered at school in accordance with law, County policy and regulations, and written statements by the parent/guardian and the student's authorized health care provider as applicable.

Information about the County's drug- and alcohol-free schools policy and the consequences for violations shall be communicated clearly to employees, parents/guardians, students, and the community.

Enforcement/Discipline

The Superintendent or designee shall take appropriate action to eliminate the possession, use, or sale of alcohol and other drugs and related paraphernalia in County facilities, on County property, in County vehicles, or at school-sponsored activities. As appropriate, he/she may direct anyone violating this policy to leave school property and/or refer the matter to law enforcement.

Students and employees who violate the terms of this policy may be subject to discipline and/or referred to assistance programs in accordance with law and County Board policy.

Agenda Item No. 16.0

BOARD AGENDA ITEM: To select and convene the Superintendent's Salary Committee

BOARD MEETING DATE: January 18, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Ron Sherrod

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Ron Sherrod

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

Education Code Section 1209 states that a county superintendent of schools shall not increase his or her salary, financial remuneration, benefits, or pension in any manner or for any reason without bringing the matter to the attention of the county board of education for its discussion at a regularly scheduled public meeting of the board and without the approval of the county board of education.

We would like to convene the committee to review the Superintendent's current salary schedule for comparability and possible adjustments to the structure of the schedule.

Agenda Item No. 17.0

BOARD AGENDA ITEM: Second Reading of Board Policy 2100

BOARD MEETING DATE: January 18, 2023

AGENDA ITEM SUBMITTED FOR:

☒ Action

☐ Reports/Presentation

☐ Information

☐ Public Hearing

☐ Other (specify)

PREPARED BY:

Superintendent Tom Reusser

SUBMITTED BY:

Superintendent Tom Reusser

PRESENTING TO BOARD:

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

The following Board Policy is being presented to the Board for a second reading and Board approval:

BP/SP 2100 – Policy and Regulation Drafting Authority and Precedence

**Policies and Regulations Manual
Sutter County Board of Education
Sutter County Superintendent of Schools**

Series 2000 – Administration

POLICY AND REGULATION DRAFTING AUTHORITY AND PRECEDENCE

The Sutter County Board of Education (the “Board”) recognizes that the Sutter County Superintendent of Schools (SCSOS) has authority over various administrative and fiscal functions within the county office, and possesses the authority to create policy and regulations concerning those areas over which SCSOS exercises its authority. Such areas include but are not limited to fiscal oversight and regulation, personnel oversight and regulation, and all other powers that have been specifically bestowed upon it by the Board. Such authority bestows upon SCSOS the power to draft and issue policies and regulations to govern those areas, which are known as Superintendent’s Policy and/or Regulations.

It is recognized, however, that certain policies in the past have been drafted as Sutter County Board of Education Policies, and approved and adopted as such, despite the fact that they regulate matters over which SCSOS has authority. In order to promote efficiency in the development, revision, and updating of any such policies, the Board hereby recognizes that SCSOS has the authority to draft, update, and/or revise any policy affecting the areas over which SCSOS exercises authority or oversight thereby creating Superintendent’s Policy rather than Board Policy. Such Superintendent’s Policy shall thereafter be the controlling policy over that subject matter and shall take precedent over any previously existing Board Policy covering that subject matter. If at any time a Superintendent’s Policy or regulation that governs an area under the authority of SCSOS conflicts with an existing Board Policy, the Superintendent’s Policy shall be given precedence over the Board policy.

Nothing in this policy, however, is designed to limit or modify the Board’s authority to draft and adopt policy over subject matters that fall within the Board’s authority and oversight. Any and all policies and regulations that are solely under the authority of the Board shall continue to be proposed to, reviewed by, and accepted or rejected by the Sutter County Board of Education at its Board meetings, and shall continue to be subject to review and public comment and all requisite procedures of the Brown Act. Similarly, any and all policies that are both Superintendent Policy and Board Policy shall continue to be submitted to the Board for review and approval or rejection, and shall continue to be subject to review and public comment and all requisite procedures of the Brown Act. .

*Education Code §§ 1040 & 1042
Education Code § 1240 et seq.*

Policy Approved:
Sutter County Board of Education
Sutter County Superintendent of Schools