



# Kings County Board of Education

Area 1  
*Mickey Thayer*

Area 2  
*Mary Gonzales-Gomez*

Area 3  
*Tawny Robinson*

Area 4  
*Adam T. Medeiros*

Area 5  
*Alicia Ramirez*

**Kings County Board of Education**  
**Regular Meeting**  
**Wednesday, February 9, 2022**  
**Kings County Office of Education, 1144 W. Lacey Blvd., Hanford, CA 93230**  
**4:00 p.m.**

***The Kings County School Board continues to offer hybrid meetings, allowing for attendance in person and virtually to accommodate those members of the public who wish to attend remotely. The Trustees may attend in person or remotely and will adhere to the requirements of the Brown Act in either case.***

***Members of the public may join the meeting from your computer, tablet, or smartphone by clicking on the Zoom link below:***

<https://kingscoe.zoom.us/j/81848477454?pwd=VlhMRDRBaCtXTmpxbDBuTWVyMnRPZz09#success>

For direct mailing of Zoom link contact [cmarroqu@kingscoe.org](mailto:cmarroqu@kingscoe.org)

1. Call to Order ~ *President Robinson*
2. Pledge of Allegiance ~ *President Robinson*

## **COMMENTS FROM THE PUBLIC**

Public comment on any item of interest to the public that is within the Board's jurisdiction will be heard. The Board may limit comment to no more than 3 minutes and the total time for public input on an agenda item shall not exceed 20 minutes.

## **ACTION:**

3. Approve 2020-2021 Audited Financial Statements ~ *Gus Corona, of Borchardt, Corona, Faeth, & Zakarian (Pgs. 1-67)*
4. Approve 2022-2023 Declaration of Need for Fully Qualified Educators ~ *Michelle Shannon (Pgs. 68-74)*
5. Approve Minutes of January 12, 2022, Regular Meeting ~ *President Robinson (Pgs. 75-78)*
6. Approve Nomination of 2022 CCBE Board of Directors and CSBA Delegate Assembly Election ~ *Todd Barlow (Pgs. 79-84)*
7. Approve School Safety Plan for 2021-2022, Shelly Baird School ~ *Rebecca Jensen (Pgs. 85-120)*
8. Approve School Safety Plan for 2021-2022, J.C. Montgomery School ~ *Joy Santos (Pgs. 121-149)*

## **DISCUSSION:**

1. Review Supplement to the Annual Update for the 2021-22 Local Control and Accountability Plan Year for Kings County Office of Education ~ *Joy Santos (150-151)*
2. Review Quarterly Williams Complaint Report Summary ~ *Joy Santos (Pgs. 152-153)*
3. Review Safe Return to In-Person Instruction Local Educational Agency Plan ~ *Lisa Horne (Pgs. 154-206)*
4. Superintendent's Report ~ *Todd Barlow*

## **COMMENTS FROM THE BOARD**

### **Coming Events**

**Next County Board Meeting: March 9, 2022**  
**Board Study Session ~ March 9, 2022 ~ 3:00 p.m.**  
**HOLIDAY ~ President's Day, February 21, 2022 ~ KCOE Closed**  
**Kings County Spelling Bee ~ March 5, 2022**

## BOARD ACTION ITEM

TOPIC	2020-2021 AUDITED FINANCIAL STATEMENTS
DATE	February 9, 2022
ISSUE	The 2020-2021 annual audited financial statements need the approval of the Board.
BACKGROUND	The Kings County Office of Education's financial results are audited annually to comply with regulatory and accounting standards. The audited financial statements report the results of the fiscal year and report any weaknesses in internal controls.
RESOURCE	Gus Corona Borchardt, Corona, Faeth & Zakarian
CONTACT	Ivo Denham / Jamie Dial 2020-2021 Audited Financial Statements
RECOMMENDATION	We recommend that the Board of Education approve the financial statements of the County Office for the 2020-2021 fiscal year.

**KINGS COUNTY OFFICE OF EDUCATION  
COUNTY OF KINGS  
HANFORD, CALIFORNIA**

**AUDIT REPORT**

**JUNE 30, 2021**

**BORCHARDT, CORONA, FAETH & ZAKARIAN  
Certified Public Accountants  
1180 E. Shaw Ave., Ste. 110  
Fresno, California 93710-7809**

**KINGS COUNTY OFFICE OF EDUCATION**  
**AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2021**

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**BORCHARDT, CORONA,  
FAETH & ZAKARIAN**  
Certified Public Accountants

Gustavo M. Corona, CPA  
Scott A. Faeth, CPA  
Christina J. Zakarian, CPA  
—◆◆◆—  
Thomas R. Borchardt, CPA  
Consultant

## Independent Auditor's Report

Board of Trustees  
Kings County Office of Education  
Hanford, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kings County Office of Education (the Office of Education), as of and for the year ended June 30, 2021; and the related notes to the financial statements, which collectively comprise the Office of Education's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Kings County Office of Education as of June 30, 2021, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, Schedules of the Office of Education's Proportionate Share of the Net Pension Liability, Schedules of the Office of Education's Pension Contributions, and Schedule of Changes in the Total OPEB Liability and Related Ratios, as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Kings County Office of Education's basic financial statements. The other supplementary information schedules listed in the table of contents are presented for purposes of additional analysis as required by the State's audit guide, *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is also not a required part of the basic financial statements.

The other supplementary information schedules listed in the table of contents and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information schedules listed in the table of contents and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

### Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 7, 2022, on our consideration of Kings County Office of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Kings County Office of Education's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kings County Office of Education's internal control over financial reporting and compliance.

*Borchardt, Corona, Faith  
& Epkavian*

Fresno, California  
January 7, 2022

## **Introductory Section**

**KINGS COUNTY OFFICE OF EDUCATION**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2021**

**INTRODUCTION**

Our discussion and analysis of the Kings County Office of Education (the Office of Education) financial performance provides an overview of the Office of Education's financial activities for the fiscal year ended June 30, 2021. It should be read in conjunction with the Office of Education's financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- ❑ The Government-wide Statement of Net Position illustrates total net position of \$2,311,089, the result of assets of \$63,212,261 and deferred outflows of \$13,734,685 less liabilities of \$72,132,812 and deferred inflows of \$2,503,045. This represents an increase of \$2,354,742 when compared to the prior year's ending net position of (\$43,653).
- ❑ Total revenues were \$66,829,668 and expenses totaled \$64,474,926, resulting in a current year increase in net position of \$2,354,742.
- ❑ Total fund balance in the General Fund was \$16,144,211 at June 30, 2021. This was an increase of \$3,444,399 (27.12%) over the prior year ending fund balance of \$12,699,812.
- ❑ Overall revenues and other financing sources in the General Fund were \$40,159,255 which was more than expenditures and other financing uses of \$36,714,856 by \$3,444,399.

**OVERVIEW OF FINANCIAL STATEMENTS**

This annual report consists of three parts – Management's Discussion and Analysis (this section), the Financial Statements, and Required Supplementary Information. The three sections together provide a comprehensive overview of the Office of Education. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ❑ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- ❑ **Fund financial statements** focus on reporting the individual parts of the Office of Education operations in more detail. The fund financial statements comprise the remaining statements.
  - **Governmental funds** statements tell how general government services were financed in the short term as well as what remains for future spending.

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

**Government-Wide Statements**

The government-wide statements report information about the Office of Education as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two government-wide statements report the Office of Education's net position and how they have changed. Net position, the difference between the assets and liabilities, are one way to measure the Office of Education's financial health or position.

- ❑ Over time, increases or decreases in the Office of Education's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- ❑ To assess the overall health of the Office of Education, one needs to consider additional nonfinancial factors such as changes in enrollment, changes in the property tax base, and changes in program funding by the Federal and State governments, and condition of facilities.

The government-wide financial statements of the Office of Education include government activities. Most of the Office of Education's basic services are included here, such as alternative education, special education, maintenance, and general administration. LCFF funding and federal and state grants finance most of these activities.

## Fund Financial Statements

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

- **Governmental funds** - Most of the Office of Education's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets, that can readily be converted to cash, flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Office of Education's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statements that explain the relationship (or differences) between them.
- **Fiduciary funds** - The Office of Education is the trustee, or fiduciary, for assets that belong to others; for the Office of Education, payroll and warrant clearing account is a custodial fund. The Office of Education is responsible for ensuring that assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the Office of Education's fiduciary activities are reported in the fiduciary fund financial statements. We exclude these activities from the government-wide financial statements because the Office of Education cannot use the assets to finance its operations.

## FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

### Net Position

The Office of Education's combined net position was \$2,311,089 at June 30, 2021. See Table 1.

**Table 1**  
**Net Position**

	<b>Governmental Activities</b>		<b>Total Percentage Change</b>
	<b>2021</b>	<b>2020</b>	<b>2021-2020</b>
<b>Assets:</b>			
Current and Other Assets	\$ 34,270,529	\$ 23,085,072	48.45%
Capital Assets, Net of Accumulated Depreciation	28,941,732	27,160,864	6.56%
<b>TOTAL ASSETS</b>	<b>63,212,261</b>	<b>50,245,936</b>	<b>25.81%</b>
<b>Deferred Outflows of Resources:</b>			
Deferred Outflows of Resources	13,734,685	10,981,507	25.07%
<b>Liabilities:</b>			
Current and Other Liabilities	17,377,750	9,831,825	76.75%
Long-Term Liabilities	54,755,062	48,044,028	13.97%
<b>TOTAL LIABILITIES</b>	<b>72,132,812</b>	<b>57,875,853</b>	<b>24.63%</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflows of Resources	2,503,045	3,395,243	(26.28%)
<b>Net Position:</b>			
Net Investment in Capital Assets	27,341,898	25,324,252	7.97%
Restricted	559,239	308,358	81.36%
Unrestricted	(25,590,048)	(25,676,263)	(0.34%)
<b>TOTAL NET POSITION</b>	<b>\$ 2,311,089</b>	<b>\$ (43,653)</b>	<b>&gt;100.00%</b>

## Changes in Net Position

The Office of Education's total revenues and transfers were \$66,829,668. LCFF Sources accounted for 12.03% of total revenue. Operating grants and contributions for specific programs accounted for another 79.65% of the total revenue.

The total cost of all programs and services was \$64,474,926. The Office of Education's expenses are predominately related to educating and caring for students (44.49%). General administration accounted for 12.27% of total costs and community services accounted for another 2.21%. The remaining expenses (41.03%) were for ancillary services, plant services (maintenance and operations), interest on long-term obligations, and other outgo and unallocated depreciation. As shown in Table 2 below, the Office of Education's change in net position for the current year was \$2,354,742.

**Table 2**  
**Changes in Net Position**

	<b>Total Activities</b>		<b>Total Percentage Change</b>
	<b>2021</b>	<b>2020</b>	<b>2021-2020</b>
<b>Revenues:</b>			
Program Revenues:			
Charges for Services	\$ 4,242,760	\$ 4,840,846	(12.35%)
Operating Grants and Contributions	53,228,885	51,605,140	3.15%
General Revenues:			
LCFF Sources	8,042,462	7,840,112	2.58%
Federal Revenues	534,233	719,921	(25.79%)
State Revenues	113,140	105,949	6.79%
Local Revenues	670,163	732,375	(8.49%)
Transfers	(1,975)	(4,750)	(58.42%)
<b>TOTAL REVENUES AND TRANSFERS</b>	<b>66,829,668</b>	<b>65,839,593</b>	<b>1.50%</b>
<b>Expenditures:</b>			
Instruction	9,697,918	8,626,132	12.42%
Instruction-Related Services	6,779,293	7,216,589	(6.06%)
Pupil Services	12,209,014	11,670,052	4.62%
Ancillary Services	8,214	15,434	(46.78%)
Community Services	1,426,575	1,627,385	(12.34%)
Enterprise	-	498	(100.00%)
General Administration	7,910,879	7,164,405	10.42%
Plant Services	2,050,036	1,854,852	10.52%
Interest on Long-Term Obligations	60,005	73,515	(18.38%)
Other Outgo and Unallocated Depreciation	24,332,992	27,968,065	(13.00%)
<b>TOTAL EXPENDITURES</b>	<b>64,474,926</b>	<b>66,216,927</b>	<b>(2.63%)</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>2,354,742</b>	<b>(377,334)</b>	<b>&gt;100.00%</b>
<b>BEGINNING NET POSITION</b>	<b>(43,653)</b>	<b>333,681</b>	<b>(&gt;100.00%)</b>
<b>ENDING NET POSITION</b>	<b>\$ 2,311,089</b>	<b>\$ (43,653)</b>	<b>&gt;100.00%</b>

## Governmental Activities

The cost of all governmental activities this year was \$64,474,926.

Table 3 presents the cost of each of the Office of Education's functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was not funded by charges for services and operating grants and contributions.

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

	Total Cost of Services		Net Cost of Services	
	2021	2020	2021	2020
Instruction	\$ 9,697,918	\$ 8,626,132	\$ 1,763,977	\$ 2,138,000
Instruction-Related Services	6,779,293	7,216,589	1,487,104	1,755,568
Pupil Services	12,209,014	11,670,052	2,910,751	2,726,640
Ancillary Services	8,214	15,434	2,037	2,208
Community Services	1,426,575	1,627,385	201,378	286,966
Enterprise	-	498	-	498
General Administration	7,910,879	7,164,405	2,288,545	2,102,472
Plant Services	2,050,036	1,854,852	(1,761,068)	636,364
Interest on Long-Term Obligations	60,005	73,515	25,452	73,515
Other Outgo and Unallocated				
Depreciation	24,332,992	27,968,065	85,105	48,707
<b>TOTAL</b>	<b>\$ 64,474,926</b>	<b>\$ 66,216,927</b>	<b>\$ 7,003,281</b>	<b>\$ 9,770,938</b>

As Table 3 illustrates, the total cost of services decreased by \$1,742,001 and relates to the special education pass-through fund's accrual activity for year-end.

## FINANCIAL ANALYSIS OF THE OFFICE OF EDUCATION'S FUNDS

### Governmental Funds

The financial performance of the Office of Education as a whole is reflected in its governmental funds as well. As the Office of Education completed the year, its governmental funds reported a combined fund balance of \$16,967,100. This represents an increase of \$3,620,283 over last year's ending fund balance of \$13,346,817. See Table 4.

**Table 4**  
**Governmental Funds Balances and Activity**

	Balances and Activity			
	July 1, 2020	Revenues and Other Sources	Expenditures and Other Uses	June 30, 2021
General	\$ 10,353,269	\$ 40,138,253	\$ 36,714,856	\$ 13,776,666
Child Development	647,005	2,456,080	2,280,196	822,889
Special Education Pass-Through	-	24,282,440	24,282,440	-
Special Reserve Fund for Other than Capital Outlay Projects	2,346,543	21,002	-	2,367,545
<b>Total</b>	<b>\$ 13,346,817</b>	<b>\$ 66,897,775</b>	<b>\$ 63,277,492</b>	<b>\$ 16,967,100</b>

The primary reason for this increase relates to additional federal revenue associated with Coronavirus Response and Relief Supplemental Appropriations (CRRSA) and Coronavirus Aid Relief and Economic Security (CARES) funding. The County Office also received additional state funding associated with an Inclusive Early Education grant, Classified School Employee Summer Assistance Program, State Learning Loss and Expanded Learning Opportunities (ELO) grant.

## General Fund Budgetary Highlights

Over the course of the year, the Office of Education revises its annual budget to reflect unexpected changes in revenues and expenditures. A schedule of the Office of Education's original and final budget amounts compared with actual revenues and expenses of the Office of Education's major funds are provided in the required supplementary information section of the audited financial report.

The primary factors for the variation between original and final budget amounts are as follows:

- ❑ Revenues – increased by \$4,409,150 mainly due to state aid from increased ADA (\$534,898), additional prior year MAA revenue (\$56,237), as well as additional Information Technology revenue (\$3,136,892).
- ❑ Salaries and Benefits – decreased by \$1,661,625 due to on-behalf pension contribution associated with STRS as well as classified vacancies existing throughout the year.
- ❑ Other non-personnel expenditures – increased by \$3,904,511 due in part to purchases made in accordance with a large information technology project.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At June 30, 2021, the Office of Education had invested \$28,941,732 in a broad range of net capital assets, including land, buildings, land improvements, equipment and work in progress (See Table 5). More detailed information about the Office of Education's capital assets is presented in the notes to the financial statements.

**Table 5**  
**Capital Assets**

	Governmental Activities		Percentage of Change
	2021	2020	2021-2020
Land	\$ 1,693,706	\$ 1,693,706	0.00%
Buildings	17,389,307	18,347,908	(5.22%)
Land Improvements	699,645	634,760	10.22%
Equipment	18,466,107	18,657,638	(1.03%)
Work In Progress	2,779,123	18,795	>100.00%
Total at Historical Cost	41,027,888	39,352,807	4.26%
Total Accumulated Depreciation	(12,086,156)	(12,191,943)	(0.87%)
<b>NET CAPITAL ASSETS</b>	<b>\$ 28,941,732</b>	<b>\$ 27,160,864</b>	<b>6.56%</b>

The Office of Education increased net capital assets by \$1,780,868 this is net result of current year dispositions and large increase in work in progress as illustrated by Table 5.

### Long-Term Debt

At year-end, the Office of Education had \$54,755,062 in debt, as shown in Table 6. More detailed information about the Office of Education's debt is presented in the notes to the financial statements.

**Table 6**  
**Long-Term Debt**

	Governmental Activities		Percentage of Change
	2021	2020	2021-2020
Net Pension Liability	\$ 39,766,792	\$ 35,060,345	13.42%
Capital Leases	1,599,834	1,836,612	(12.89%)
OPEB Liability	13,040,037	10,806,104	20.67%
Compensated Absences	348,399	340,967	2.18%
<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 54,755,062</b>	<b>\$ 48,044,028</b>	<b>13.97%</b>



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

At the time these financial statements were prepared and audited, the Office of Education was aware of several circumstances that could affect its future financial health:

- ❑ The uncertainty of Federal and State funding will have a profound impact on the financial health of the Office of Education, as will the impact of increases on PERS and STRS rates.
- ❑ Some of the assumptions used to prepare the 2021-22 budget are as follows: a 5.07% COLA for LCFF and a step/range increase on the Office of Education salary schedule.
- ❑ The County Office continues renovating the Highland facility into an Early Learning Center for preschool students with funding received from an Inclusive Early Education Expansion Program Grant.

## **CONTACTING THE OFFICE OF EDUCATION'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the Office of Education's finances and to demonstrate the Office of Education's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact Jamie Dial or Ivo Denham at Kings County Office of Education, 1144 W. Lacey Blvd., Hanford, CA, 93230 (559) 584-1441

## **Financial Section**

**KINGS COUNTY OFFICE OF EDUCATION**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

	Governmental Activities
<b>ASSETS:</b>	
Cash in County Treasury	\$ 7,517,774
Cash in Revolving Fund	1,800
Cash with a Fiscal Agent/Trustee	5,000
Accounts Receivable	26,697,491
Prepaid Expenses	48,464
Capital Assets:	
Land	1,693,706
Land Improvements, Net	277,867
Buildings, Net	12,394,438
Equipment, Net	11,796,598
Work in Progress	2,779,123
Total Assets	<u>63,212,261</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>	
Deferred Expenses	248,520
Deferred Outflows of Resources - Pensions	9,461,628
Deferred Outflows of Resources - OPEB	4,024,537
Total Deferred Outflows of Resources	<u>13,734,685</u>
<b>LIABILITIES:</b>	
Accounts Payable	15,104,590
Unearned Revenue	2,273,160
Noncurrent Liabilities:	
Net Pension Liability	39,766,792
Total OPEB Liability	13,040,037
Due within one year	410,978
Due in more than one year	1,537,255
Total Liabilities	<u>72,132,812</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>	
Deferred Inflows of Resources - Pensions	1,334,312
Deferred Inflows of Resources - OPEB	1,168,733
Total Deferred Inflows of Resources	<u>2,503,045</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	27,341,898
Restricted For:	
Federal and State Programs	559,239
Unrestricted	(25,590,048)
Total Net Position	<u>\$ 2,311,089</u>

The accompanying notes are an integral part of this statement.

# KINGS COUNTY OFFICE OF EDUCATION

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>PRIMARY GOVERNMENT:</b>				
Governmental Activities:				
Instruction	\$ 9,697,918	\$ 1,002,987	\$ 6,930,954	\$ (1,763,977)
Instruction-Related Services	6,779,293	645,748	4,646,441	(1,487,104)
Pupil Services	12,209,014	1,277,495	8,020,768	(2,910,751)
Ancillary Services	8,214	849	5,328	(2,037)
Community Services	1,426,575	45,822	1,179,375	(201,378)
General Administration	7,910,879	751,393	4,870,941	(2,288,545)
Plant Services	2,050,036	518,466	3,292,638	1,761,068
Other Outgo	24,307,892	--	24,282,440	(25,452)
Interest on Long-Term Obligations	60,005	--	--	(60,005)
Depreciation - Unallocated	25,100	--	--	(25,100)
Total Governmental Activities	64,474,926	4,242,760	53,228,885	(7,003,281)
Total Primary Government	\$ 64,474,926	\$ 4,242,760	\$ 53,228,885	(7,003,281)
General Revenues:				
LCFF Sources				8,042,462
Federal Revenues				534,233
State Revenues				113,140
Local Revenues				670,163
Transfers				(1,975)
Total General Revenues and Transfers				9,358,023
Change in Net Position				2,354,742
Net Position - Beginning				(43,653)
Net Position - Ending				\$ 2,311,089

The accompanying notes are an integral part of this statement.

# KINGS COUNTY OFFICE OF EDUCATION

## BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2021

	General Fund	Special Education Pass-Through	Other Governmental Funds	Total Governmental Funds
<b>ASSETS:</b>				
Cash in County Treasury	\$ 7,187,917	\$ --	\$ 329,857	\$ 7,517,774
Cash in Revolving Fund	1,800	--	--	1,800
Cash with a Fiscal Agent/Trustee	5,000	--	--	5,000
Accounts Receivable	13,501,506	12,682,616	513,369	26,697,491
Prepaid Expenditures	48,464	--	--	48,464
Total Assets	<u>20,744,687</u>	<u>12,682,616</u>	<u>843,226</u>	<u>34,270,529</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Deferred Expenditures	248,520	--	--	248,520
Total Deferred Outflows of Resources	<u>248,520</u>	<u>--</u>	<u>--</u>	<u>248,520</u>
Total Assets and Deferred Outflows	<u>\$ 20,993,207</u>	<u>\$ 12,682,616</u>	<u>\$ 843,226</u>	<u>\$ 34,519,049</u>
<b>LIABILITIES AND FUND BALANCE:</b>				
Liabilities:				
Accounts Payable	\$ 2,575,836	\$ 12,682,616	\$ 20,337	\$ 15,278,789
Unearned Revenue	2,273,160	--	--	2,273,160
Total Liabilities	<u>4,848,996</u>	<u>12,682,616</u>	<u>20,337</u>	<u>17,551,949</u>
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	1,800	--	--	1,800
Prepaid Items	48,464	--	--	48,464
Restricted Fund Balances	3,587,742	--	50,375	3,638,117
Assigned Fund Balances	9,136,034	--	772,514	9,908,548
Unassigned:				
Reserve for Economic Uncertainty	1,500,000	--	--	1,500,000
Other Unassigned	1,870,171	--	--	1,870,171
Total Fund Balance	<u>16,144,211</u>	<u>--</u>	<u>822,889</u>	<u>16,967,100</u>
Total Liabilities and Fund Balances	<u>\$ 20,993,207</u>	<u>\$ 12,682,616</u>	<u>\$ 843,226</u>	<u>\$ 34,519,049</u>

The accompanying notes are an integral part of this statement.

**KINGS COUNTY OFFICE OF EDUCATION**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

Total fund balances - governmental funds balance sheet	\$ 16,967,100
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	28,941,732
Payables for capital leases which are not due in the current period are not reported in the funds.	(1,599,834)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(174,200)
Recognition of the Office of Education's proportionate share of the net pension liability is not reported in the funds.	(39,766,792)
Deferred Resource Inflows related to the pension plans are not reported in the funds.	(1,334,312)
Deferred Resource Outflows related to the pension plans are not reported in the funds.	9,461,628
Recognition of the Office of Education's proportionate share of the net OPEB liability is not reported in the funds.	(13,040,037)
Deferred Resource Inflows related to the OPEB plans are not reported in the funds.	(1,168,733)
Deferred Resource Outflows related to the OPEB plans are not reported in the funds.	4,024,537
Net position of governmental activities - Statement of Net Position	\$ <u>2,311,089</u>

The accompanying notes are an integral part of this statement.

# KINGS COUNTY OFFICE OF EDUCATION

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Special Education Pass-Through	Other Governmental Funds	Total Governmental Funds
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 3,670,250	\$ --	\$ --	\$ 3,670,250
Education Protection Account Funds	828,865	--	--	828,865
Local Sources	3,543,347	--	--	3,543,347
Federal Revenue	6,585,853	5,507,037	212,475	12,305,365
Other State Revenue	3,555,843	18,775,403	1,093,121	23,424,367
Other Local Revenue	21,975,097	--	978,899	22,953,996
Total Revenues	<u>40,159,255</u>	<u>24,282,440</u>	<u>2,284,495</u>	<u>66,726,190</u>
Expenditures:				
Current:				
Instruction	8,321,427	--	546,736	8,868,163
Instruction - Related Services	5,552,634	--	612,830	6,165,464
Pupil Services	10,998,897	--	--	10,998,897
Ancillary Services	7,423	--	--	7,423
Community Services	395,497	--	923,198	1,318,695
General Administration	6,192,637	--	158,657	6,351,294
Plant Services	2,565,215	--	38,775	2,603,990
Other Outgo	25,452	24,282,440	--	24,307,892
Capital Outlay	2,185,331	--	--	2,185,331
Debt Service:				
Principal	236,778	--	--	236,778
Interest	60,005	--	--	60,005
Total Expenditures	<u>36,541,296</u>	<u>24,282,440</u>	<u>2,280,196</u>	<u>63,103,932</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,617,959</u>	<u>--</u>	<u>4,299</u>	<u>3,622,258</u>
Other Financing Sources (Uses):				
Transfers In	--	--	171,585	171,585
Transfers Out	(173,560)	--	--	(173,560)
Total Other Financing Sources (Uses)	<u>(173,560)</u>	<u>--</u>	<u>171,585</u>	<u>(1,975)</u>
Net Change in Fund Balance	3,444,399	--	175,884	3,620,283
Fund Balance, July 1	12,699,812	--	647,005	13,346,817
Fund Balance, June 30	<u>\$ 16,144,211</u>	<u>\$ --</u>	<u>\$ 822,889</u>	<u>\$ 16,967,100</u>

The accompanying notes are an integral part of this statement.

**KINGS COUNTY OFFICE OF EDUCATION**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021

Net change in fund balances - total governmental funds \$ 3,620,283

Amounts reported for governmental activities in the Statement of Activities  
("SOA") are different because:

Capital outlays are not reported as expenses in the SOA.	3,174,547
The depreciation of capital assets used in governmental activities is not reported in the funds.	(895,369)
The gain or loss on the sale of capital assets is not reported in the funds.	(498,310)
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	236,778
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(3,716)
Implementing GASB 68 required certain expenditures to be de-expended and recorded as DRO.	3,708,964
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(6,377,135)
Implementing GASB 75 required certain expenditures to be de-expended and recorded as DRO.	477,679
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	(1,088,979)

Change in net position of governmental activities - Statement of Activities \$ 2,354,742

The accompanying notes are an integral part of this statement.



**KINGS COUNTY OFFICE OF EDUCATION**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2021**

	Private Purpose Trust Fund	Custodial Fund Warrant/ Pass-through Fund
<b>ASSETS:</b>		
Cash in County Treasury	\$ 36,307	\$ 4,907,084
Accounts Receivable	1,975	
Total Assets	<u>38,282</u>	<u>4,907,084</u>
<b>LIABILITIES:</b>		
Accounts Payable	\$ --	\$ 102,278
Due to Student Groups	--	4,804,806
Total Liabilities	<u>--</u>	<u>4,907,084</u>
<b>NET POSITION:</b>		
Held in Trust	38,282	--
Total Net Position	<u>\$ 38,282</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

**KINGS COUNTY OFFICE OF EDUCATION**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Private Purpose Trust Fund	Custodial Funds Warrant/ Pass-through Fund
<b>ADDITIONS:</b>		
Investment Income	\$ 441	\$ --
Total Additions	<u>441</u>	<u>--</u>
<b>DEDUCTIONS:</b>		
Administrative Expenses	3,850	--
Total Deductions	<u>3,850</u>	<u>--</u>
<b>Other Financing Sources (Uses):</b>		
Other Transfers In from All Others	1,975	--
Funds Collected for Others	--	238,609,659
Funds Distributed to Others	--	(238,609,659)
Total Other Financing Sources (Uses)	<u>1,975</u>	<u>--</u>
<b>Change in Fiduciary Net Position</b>	<b>(1,434)</b>	<b>--</b>
Net Position-Beginning of the Year	39,716	--
Net Position-End of the Year	<u>\$ 38,282</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

**KINGS COUNTY OFFICE OF EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

**A. Summary of Significant Accounting Policies**

The Office of Education accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the Office of Education conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

**1. Reporting Entity**

The Office of Education's combined financial statements includes the accounts of all its operations. The Office of Education evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the Office of Education's reporting entity, as set forth in GASB Statement No. 14 (as amended), *The Financial Reporting Entity*, include whether:

- the organization is legally separate organization (can sue and be sued in its name) for which the primary government is financially accountable.
- the Office of Education holds the corporate powers of the organization
- the Office of Education appoints a voting majority of the organization's board
- the Office of Education is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Office of Education
- there is fiscal dependency by the organization on the Office of Education

The Office of Education also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the Office of Education to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the Office of Education, its component units or its constituents; and 2) The Office of Education or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the Office of Education.

Based on these criteria, the Office of Education has no component units. Additionally, the Office of Education is not a component unit of any other reporting entity as defined by the GASB Statement.

**2. Basis of Presentation, Basis of Accounting**

**a. Basis of Presentation**

**Government-Wide Statements:** The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Office of Education's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The Office of Education does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**KINGS COUNTY OFFICE OF EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

**Fund Financial Statements:** The fund financial statements provide information about the Office of Education's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

The Office of Education reports the following major governmental funds:

**General Fund.** This is the Office of Education's primary operating fund. It is used to account for and report all financial resources not accounted for and reported for in another fund.

**Special Education Pass-Through Fund.** This fund is used by the administrative unit (the Office of Education) of a multi-LEA Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member LEAs.

The Office of Education reports the following non-major governmental Funds:

*Special Revenue Funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The following special revenue fund is utilized by the Office of Education:

- The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs.

In addition, the Office of Education reports the following fund types:

*Fiduciary Funds* are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are, therefore, not available to support Office of Education programs, these funds are not included in the government-wide statements.

- The Private-Purpose Trust Funds is used to report trust arrangements, other than those properly reported elsewhere, in which the principal and interest benefit other individuals, private organizations, or other governments.
- The Custodial Fund is used to account for resources in which the Office of Education's role is purely custodial, such as the receipt and remittance of fiduciary resources to individuals or other governments. All assets reported in a custodial are offset by a corresponding liability to the party on whose behalf they are held.

**b. Measurement Focus: Basis of Accounting**

**Government-Wide and Fiduciary Fund Financial Statements:** These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Office of Education gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**KINGS COUNTY OFFICE OF EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Office of Education considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the Office of Education incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the Office of Education's policy to use restricted resources first, then unrestricted resources.

**3. Budgets and Budgetary Accounting**

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all government funds. By state law, the Office of Education's Board of Trustees must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The Office of Education's Board of Trustees satisfied these requirements.

These budgets are revised by the Office of Education's Board of Trustees and County Superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The Office of Education employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code.

**4. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

**a. Deposits and Investments**

Cash balances held in banks and in revolving funds are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the Office of Education maintains substantially all of its cash in the Kings County Treasury. The County pools these funds with those of other entities in the County and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the County are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with Kings County Treasury was not available.

**KINGS COUNTY OFFICE OF EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

b. Prepaid Expenditures

The Office of Education has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefitting period. The Office of Education has chosen to report the expenditure in the benefitting period.

c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	20 - 50
Improvements	20
Equipment	5 - 15

d. Receivable and Payable Balances

The Office of Education has provided detail of the receivable balances in Note F. The Office of Education believes that sufficient detail of payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates the payable balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

e. Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Office of Education. The current portion of the liabilities is recognized in the noncurrent liabilities - due within one year at year end.

Accumulated sick leave benefits are not recognized as liabilities of the Office of Education. The Office of Education's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

f. Unearned Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent cash received on specific projects and programs exceed qualified expenditures.

g. Long-Term Obligation

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

**KINGS COUNTY OFFICE OF EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

**h. Interfund Activity**

Interfund activity results from loans, services provided, reimbursements or transfers between funds. 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 or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefitting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

**i. Property Taxes**

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County of Kings bills and collects the taxes for the Office of Education.

**j. Deferred Outflows/Inflows of Resources**

Deferred outflows of resources is a consumption of net assets or position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net assets or net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

The Office of Education reported the deferred outflow on advance payments of \$248,520 on a 20 year Dark Fiber Optic Cable lease agreement resulting from the difference in the total lease contract and the current year expense.

**k. Fund Balances**

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balance is classified as non-spendable, restricted, committed, assigned or unassigned. Following are descriptions of fund classifications used by the Office of Education:

*Non-spendable fund balance* includes items that cannot be spent. This includes activity that is not in a spendable form (inventories, prepaid amounts, long-term portion of loans/notes receivable, or property held for resale unless the proceeds are restricted, committed, or assigned) and activity that is legally or contractually required to remain intact, such as a principal balance in a permanent fund.

*Restricted fund balance* includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

*Committed fund balance* includes amounts that can be used only for the specific purposes pursuant to constraints imposed by a formal action of the Board, the Office of Education's highest level of decision-making authority. This formal action is the formal resolution of the Board occurring on or before June 30 of each fiscal year.

*Assigned fund balance* includes amounts that are constrained by the Office of Education's intent to be used for a specific purpose but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not restricted or committed. Assignments of fund balance are created by the County Superintendent and the Assistant Superintendent, Business Services pursuant to authorization established by BP 3100.

**KINGS COUNTY OFFICE OF EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

*Unassigned fund balance* is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it may be necessary to report a negative unassigned fund balance.

When expenditures/expenses are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) resources are available, it is the Office of Education's general policy to use restricted resources first. When expenditures/expenses are incurred for purposes for which unrestricted (committed, assigned, and unassigned) resources are available, and amount in any of these unrestricted classifications could be used, it is the Office of Education's general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

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

**I. 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 CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan) and additions to/deductions from the CalPERS Plan and CalSTRS Plan's fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined time frames. For this report, the following time frames are used:

Valuation Date (VD)	June 30, 2019
Measurement Date (MD)	June 30, 2020
Measurement Period (MP)	July 1, 2019 to June 30, 2020

**m. Postemployment Benefits Other Than Pensions (OPEB)**

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the Office of Education single-employer defined benefit OPEB Plan ("the Plan") have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

**n. Use of 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 that 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 expenses during the reporting period. Actual results could differ from those estimates.



**KINGS COUNTY OFFICE OF EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

**B. Compliance and Accountability**

**1. Finance-Related Legal and Contractual Provisions**

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

**2. Deficit Fund Balance or Fund Net Position of Individual Funds**

Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable

**C. Excess of Expenditures over Appropriations**

As of June 30, 2021, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund:	
Services and Other Operating Expenditures	\$ 15,533

Variance is due to an audit adjustment which was made to record the current year expense for the deferred outflow of resources relating to the Dark Fiber Lease.

**D. Cash and Investments**

**Summary of Cash and Investments**

Cash and investments at June 30, 2021 are classified in the accompanying financial statements as follows:

Statement of Net Position:

Governmental Activities:

Cash in County Treasury	\$ 7,517,774
Cash in Revolving Fund	1,800
Cash with a Fiscal Agent/Trustee	5,000
Total	<u>7,524,574</u>
Fiduciary Funds:	
Cash in County Treasury	<u>4,943,391</u>
Grand Total Cash and Investments	<u>\$ 12,467,965</u>

Cash and investments as of June 30, 2021 consist of the following:

Deposits with County Treasury	\$ 12,461,165
Deposits with Financial Institutions	1,800
Deposits with Fiscal Agent/Trustee	5,000
Total Cash and Investments	<u>\$ 12,467,965</u>

**KINGS COUNTY OFFICE OF EDUCATION**  
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Cash in County Treasury

In accordance with Education Code Section 41001, the Office of Education maintains substantially all of its cash in the Kings County Treasury as part of the common investment pool (the Office of Education's portion was \$12,461,165 as of June 30, 2021). The Office of Education considered to be an involuntary participant in an external investment pool. The fair value of the Office of Education's portion of this pool as of June 30, 2021, as provided by the pool sponsor, was \$12,473,872. Assumptions made in determining the fair value of the Office of Education's pooled investment portfolios are available from the County Treasurer. The County is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The amount recorded on these financial statements is the balance available for withdrawal based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Cash in Revolving Fund

Cash balances in the revolving fund (\$1,800) are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). All cash held by the financial institution is fully insured or collateralized.

Cash with a Fiscal Agent/Trustee

Cash with a Fiscal Agent/Trustee in the trust account was \$5,000, representing cash used to process insurance reimbursement claims for the Office of Education.

Investment Accounting Policy

The Office of Education is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The Office of Education's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The Office of Education's investments in external investment pools are reported at an amount determined by the fair value per share of the pools underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The Office of Education's investment policy does not contain any specific provisions intended to limit the Office of Education's exposure to interest rate risk, credit risk, and concentration of credit risk.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

**KINGS COUNTY OFFICE OF EDUCATION**  
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Concentration of Credit Risk

The investment policy of the Office of Education contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The Office of Education has no investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the Office of Education's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provisions for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.

None of the Office of Education's deposits with financial institutions is in excess of federal depository insurance limits.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government code and the Office of Education's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools.

**E. Fair Value**

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

Level 1 – Quoted prices (unadjusted) in active markets for identical assets.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

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

Uncategorized – Cash in County Treasury (Investments in county treasury) in the Kings County Treasury Investment Pool are not measured using the input levels above because the Office of Education's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The Office of Education's fair value measurements at June 30, 2021 were as follows:

	<u>Uncategorized</u>	<u>Total</u>
Cash in County Treasury (Investments in county treasury)	<u>\$ 12,461,165</u>	<u>\$ 12,461,165</u>

**KINGS COUNTY OFFICE OF EDUCATION**  
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**F. Accounts Receivable**

Accounts receivable as of June 30, 2021, consist of the following:

	General Fund	Special Education Pass-Through	Other Governmental Funds	Total
Apportionment:	\$ 1,126,544	\$ -	\$ -	\$ 1,126,544
Federal Government:				
Federal Programs	5,863,089	7,030,282	66,273	12,959,644
State Government:				
Categorical Aid Programs	1,834,736	5,652,334	283,962	7,771,032
Lottery	22,707	-	-	22,707
Total State Government	1,857,443	5,652,334	283,962	7,793,739
Local Government:				
Other	4,622,083	-	163,134	4,785,217
Miscellaneous	32,347	-	-	32,347
Totals	\$ 13,501,506	\$ 12,682,616	\$ 513,369	\$ 26,697,491

**G. Capital Assets**

Capital asset activity for the period ended June 30, 2021, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,693,706	\$ -	\$ -	\$ 1,693,706
Work In Progress	18,795	2,831,093	70,765	2,779,123
Total capital assets not being depreciated	1,712,501	2,831,093	70,765	4,472,829
Capital assets being depreciated:				
Buildings	18,347,908	-	958,601	17,389,307
Land Improvements	634,760	70,765	5,880	699,645
Equipment	18,657,638	343,454	634,985	18,466,107
Total capital assets being depreciated	37,640,306	414,219	1,499,466	36,555,059
Less accumulated depreciation for:				
Buildings	5,136,806	339,206	481,143	4,994,869
Land Improvements	417,703	9,465	5,390	421,778
Equipment	6,637,434	546,698	514,623	6,669,509
Total accumulated depreciation	12,191,943	895,369	1,001,156	12,086,156
Total capital assets being depreciated, net	25,448,363	(481,150)	498,310	24,468,903
Governmental activities capital assets, net	\$ 27,160,864	\$ 2,349,943	\$ 569,075	\$ 28,941,732

Depreciation was charged to functions as follows:

Instruction	\$ 14,943
Instruction-Related Services	11,377
Pupil Services	10,311
General Administration	492,391
Plant Services	341,247
Unallocated	25,100
	<u>\$ 895,369</u>

**KINGS COUNTY OFFICE OF EDUCATION**  
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**H. Interfund Balances and Activities**

**1. Transfers To and From Other Funds**

Transfers in to and out from other funds at June 30, 2021, consisted of the following:

<u>Transfers Out From</u>	<u>Transfers In To</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Child Development Fund	\$ 171,585	For Impact Aid Contribution.
General Fund	Foundation Private Trust Fund	1,975	For Kings KCAD Scholarship.
		<u>\$ 173,560</u>	

**I. Long-Term Obligations**

**1. Long-Term Obligation Activity**

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the period ended June 30, 2021, are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Compensated absences	\$ 340,967	\$ 7,432	\$ -	\$ 348,399	\$ 174,200
Direct Borrowings:					
Capital leases	1,836,612	-	236,778	1,599,834	236,778
Totals	<u>\$ 2,177,579</u>	<u>\$ 7,432</u>	<u>\$ 236,778</u>	<u>\$ 1,948,233</u>	<u>\$ 410,978</u>

The funds typically used to liquidate Compensated Absences in the past are as follows:

<u>Liability</u>	<u>Activity Type</u>	<u>Fund</u>
Compensated absences	Governmental	General

**2. Capital Leases**

On March 15, 2013, the Office of Education entered into a lease/purchase agreement with Capital One Public Funding, LLC to prepay its obligations related to the lease/purchase agreement with Transocean Funding for the Lemoore Service Center buildings and to refinance the purchase of the Greenfield building with Citizens Bank. The combined values of the buildings are \$5,687,315 and the agreement provides for title to pass upon repayment of the lease. Future minimum lease payments are as follows:

<u>Year Ended</u>	<u>Lease Payments</u>
2022	\$ 296,783
2023	296,783
2024	296,783
2025	296,783
2026	296,783
2027	296,781
Total Minimum Lease Payments	1,780,696
Amount Representing Interest	(180,862)
Present Value of Net Minimum Lease Payments	<u>\$ 1,599,834</u>

**KINGS COUNTY OFFICE OF EDUCATION**  
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During the year, the Office of Education made payments on capital leases of \$296,783 of which \$60,005 represents interest.

The Office of Education will receive no sublease rental revenues nor pay any contingent rentals associated with these leases.

**J. Commitments Under Noncapitalized Leases**

The Office of Education has entered into various operating facility leases and equipment with lease terms in excess of one year and leases that automatically renew on an annual basis. None of these agreements contain purchase options. All agreements contain a termination clause providing for cancellation after a specified number of days' written notice to lessor, but it is unlikely that the Office of Education will cancel any of the agreements prior to the expiration date. Future minimum lease payments under these agreements are as follows:

Year Ended June 30	Lease Payments
2022	\$ 84,472
2023	57,600
Total	<u>\$ 142,072</u>

The Office of Education will receive no sublease rental revenues nor pay any contingent rentals for these properties.

The Office of Education paid \$143,037 for these facility and equipment leases during the year ended June 30, 2021.

**K. Detail of Fund Balance Classifications**

Details of assigned Fund Balances are as follows:

	General Fund	Other Governmental Funds
Assigned for:		
Differentiated Assistance	\$ 1,917,811	\$ -
Life Insurance	100,000	-
Facilities	906,278	-
Motorpool	50,000	-
Vx Rail	192,500	-
Safety Purchases	22,349	-
LCAP	399,730	-
Lottery	115,729	-
Retiree Benefits	2,367,546	-
Deferred maintenance	1,351,116	-
Maintenance	1,500,000	-
Technology Replacement	212,975	-
Child Development	-	772,514
	<u>\$ 9,136,034</u>	<u>\$ 772,514</u>

**L. Joint Ventures (Joint Powers Agreements)**

The Office of Education participates in joint ventures under joint powers agreements (JPA) with the Northern California Relief, Self-Insured Schools of California III, and the Kings County Self-Insured Schools. The relationship between the Office of Education and the JPAs is such that none of the JPAs is a component unit of the Office of Education for financial reporting purposes.

**KINGS COUNTY OFFICE OF EDUCATION**  
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Condensed audited financial information for the above JPAs (the most current information available) can be obtained through each respective authority.

**Northern California Relief (NCR)**

NCR arranges for and provides property and liability insurance for its members. NCR is governed by a Board consisting of a representative from each member. The Board controls the operations of NCR, including the selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in NCR.

**Self-Insured Schools of California III (SISC III)**

SISC III arranges for and provides health, dental and vision benefits for its members. SISC III is governed by a Board consisting of a representative from each member. The Board controls the operations of SISC III, including the selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in SISC III.

**Kings County Self-Insured Schools (KCSIS)**

KCSIS arranges for and provides workers' compensation insurance for its members. KCSIS is governed by a Board consisting of a representative from each member. The Board controls the operations of KCSIS, including the selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in KCSIS.

**M. Pension Plans**

**1. General Information About the Pension Plans**

**a. Plan Descriptions**

Qualified employees are covered under cost-sharing multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

**b. Benefits Provided**

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

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The Plans' provisions and benefits for the measurement period ending June 30, 2020 are summarized as follows:

	CalSTRS		CalPERS	
	Before Jan. 1, 2013	After Jan. 1, 2013	Before Jan. 1, 2013	After Jan. 1, 2013
Hire Date				
Benefit Formula	2% at 60	2% at 62	2% at 55	2% at 62
Benefit Vesting Schedule	5 Years	5 Years	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	55-60	55-62	50-62	52-67
Monthly benefits, as a % of eligible compensation	1.1 - 2.4%	1.0 - 2.4%*	1.1 - 2.5%	1.0 - 2.5%

\* Amounts are limited to 120% of Social Security Wage Base.

**c. Contributions – CalPERS**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2021, employees hired prior to January 1, 2013 contributed 7.00%, employees hired on or after January 1, 2013 contributed 7.00% of annual pay, and the employer's contribution rate is 20.70% of annual payroll. Office of Education contributions to the pension plan were \$2,311,013 for the year ended June 30, 2021, and equal 100% of the required contributions for the year.

**d. Contributions – CalSTRS**

For the year ended June 30, 2021, Section 22950 of the California Education code requires CalSTRS 2% at 60 and 2% at 62 members to contribute monthly to the system 10.25% and 10.205% of the creditable compensation, respectively, upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board have been established at 16.15% of creditable compensation. Rates are defined in Section 22950.5 through measurement period ending June 30, 2021. Beginning in the fiscal year 2021-22 and for each year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Office of Education contributions to the pension plan were \$1,397,951 for the year ended June 30, 2021, and equal 100% of the required contributions for the year.

**e. On Behalf Payments**

Consistent with Section 22955.1 of the California Education Code, the State of California makes contributions to CalSTRS on behalf of employees working for the Office of Education. For the year ended June 30, 2021, the State contributed \$933,340 on behalf of the Office of Education to CalSTRS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures.

Accordingly, these amounts have been recorded in these financial statements.



**KINGS COUNTY OFFICE OF EDUCATION**  
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**2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions**

As of June 30, 2021, the Office of Education reported net pension liabilities for its proportionate shares of the net pension liability of each plan. The CalSTRS net pension liability reflects a reduction for State pension support provided to the Office of Education. The amount recognized by the Office of Education as its proportionate share of the net pension liability of each plan, the related CalSTRS State support, and the total portion of the net pension liability that is associated with the Office of Education is as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>	<u>Total</u>
Office of Education's proportionate share of the net pension liability	\$ 15,698,115	\$ 24,068,677	\$ 39,766,792
State's proportionate share of the net pension liability associated with the Office of Education	8,092,315	-	8,092,315
Total	<u>\$ 23,790,430</u>	<u>\$ 24,068,677</u>	<u>\$ 47,859,107</u>

The Office of Education's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2020, and the total pension liability for each Plan used to calculate the net pension liability was determined by the actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The Office of Education's proportion of the net pension liability was based on a projection of the Office of Education's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The Office of Education's proportionate share of the net pension liability for each Plan as of June 30, 2019 and 2020 was as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
Proportion - June 30, 2019	0.015171%	0.073284%
Proportion - June 30, 2020	<u>0.016199%</u>	<u>0.078443%</u>
Change - Increase (Decrease)	<u>0.001028%</u>	<u>0.005159%</u>

For the year ended June 30, 2021, the Office of Education recognized pension expense of \$7,415,928 and revenue of \$1,038,793, for support provided by the State. At June 30, 2021, the Office of Education reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 3,708,964	\$ -
Differences between actual and expected experience	1,221,433	442,714
Change in assumptions	1,619,050	-
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	2,038,251	891,598
Net difference between projected and actual earnings on plan investments	<u>873,930</u>	<u>-</u>
Total	<u>\$ 9,461,628</u>	<u>\$ 1,334,312</u>

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\$3,708,964 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2022	\$ (960,225)
2023	(1,383,749)
2024	(1,405,110)
2025	(526,760)
2026	(16,505)
Thereafter	(26,003)
Total	<u>\$ (4,318,352)</u>

**a. Actuarial Assumptions**

The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Valuation Date	June 30, 2019	June 30, 2019
Measurement Date	June 30, 2020	June 30, 2020
Actuarial Cost Method	Entry Age - Normal Cost Method	Entry Age - Normal Cost Method
<b>Actuarial Assumptions:</b>		
Discount Rate	7.10%	7.15%
Inflation	2.75%	2.50%
Payroll Growth	3.50%	(3)
Post Retirement Benefit Increase	(1)	(4)
Investment Rate of Return	7.10%	7.15%
Mortality	(2)	(5)

(1) CalSTRS post retirement benefit increases assumed at 2% simple for DB (annually) maintaining 85% purchasing power level for DB. Increases are not applicable for DBS/CBB.  
(2) CalSTRS projects mortality by setting the projection scale equal to 110% of the ultimate improvements factor from the Mortality Improvements Scale (MP-2016) table issued by the Society of Actuaries.

(3) Wage growth is a component of inflation for CalPERS assumptions.

(4) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.50% thereafter.

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

**b. Discount Rate**

The discount rate used to measure the total pension liability was 7.10% for CalSTRS and 7.15% for CalPERS. The projection of cash flows used to determine the discount rate assumed that contributions from plan members, employers, and state contributing agencies will be made at statutory contribution rates. To determine whether the Office of Education bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the Office of Education bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from CalSTRS and CalPERS websites.

**KINGS COUNTY OFFICE OF EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expenses. The investment return assumption used in the accounting valuations is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review all actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. The last ALM completed by CalSTRS was conducted in 2015. CalSTRS is in process of completing the next ALM and expects to complete the process by November 2019. CalPERS completed their ALM in 2018 with new policies in effect on July 1, 2018. Both CalSTRS and CalPERS conduct new ALM's every four years.

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, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 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 single equivalent expected return and 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 equivalent to the single equivalent rate calculated above and rounded down to the nearest quarter of one percent.

The table below reflects the 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. These rates of return are net of administrative expenses.

**CalPERS**

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return (Years 1-10)(1)</u>	<u>Real Return (Years 11+)(2)</u>
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	-	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	-	-0.92%
	<u>100.00%</u>		

(1) An expected inflation of 2.0% used for this period

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

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Global Equity	42.00%	4.80%
Real Estate	15.00%	3.60%
Private Equity	13.00%	6.30%
Fixed Income	12.00%	1.30%
Risk Mitigating Strategies	10.00%	1.80%
Inflation Sensitive	6.00%	3.30%
Cash/Liquidity	2.00%	-0.40%
	<u>100.00%</u>	

\* 20-year average.

**KINGS COUNTY OFFICE OF EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

c. Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the Office of Education's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the Office of Education's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	<u>CalSTRS</u>	<u>CalPERS</u>
1% Decrease	6.10%	6.15%
Net Pension Liability	\$ 23,717,665	\$ 34,603,112
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 15,698,115	\$ 24,068,677
1% Increase	8.10%	8.10%
Net Pension Liability	\$ 9,076,847	\$ 15,325,624

d. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports.

**N. Post-Employment Benefits Other than Pension Benefits**

**1. General Information about the OPEB Plan**

Plan Description

The Office of Education provides post-employment health care benefits, to all employees who retire from the Office of Education on or after attaining age 55 with at least 10 years of service. The plan is a single-employer defined benefit OPEB plan administered by Office of Education's board of education. Authority to establish and amend the benefit terms and financing requirements lies with the Office of Education's board of directors. No assets are accumulated in a trust that meets the criteria in paragraph 4 of the GASB 75 statement.

Employees Covered by Benefit Terms

As of June 30, 2021, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	41
Inactive Employees Entitled to But Not Yet Receiving Benefits	-
Participating Active Employees	307
Total Number of participants	<u>348</u>

Contributions

The contribution requirements of OPEB Plan members and the Office of Education are established and may be amended through negotiations between the Office of Education and the respective bargaining units. The voluntary contribution is based on projected pay-as-you-go financing requirements. For the fiscal year ended June 30, 2021, the Office of Education contributed \$477,679 to the Plan, of which \$477,679 was used for current premiums.

An actuarially determined contribution was not calculated for OPEB for the fiscal year, therefore a 10-year schedule is not presented in the required supplementary information.

**2. Total OPEB Liability**

The Office of Education's total OPEB liability of \$13,040,037 was measured as of June 30, 2020 and was determined by an actuarial valuation date of June 30, 2019.

**KINGS COUNTY OFFICE OF EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

Actuarial Assumptions and Other Inputs

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

Inflation	2.75 percent
Salary Increases	2.75 percent, average, including inflation
Discount Rate	2.20 percent
Healthcare Cost Trend Rates	4.00 percent

Mortality assumptions were based on 2009 CalSTRS Mortality Table for certified employees and the 2014 CalPERS Active Mortality for Miscellaneous Employees Table for classified employees.

The actuarial assumptions used on the June 30, 2019 valuation were based on a review of plan experience which included a validation of experience studies prepared by CalSTRS and CalPERS for retirement and turnover assumptions during the period of 1997 through 2007 for CalSTRS and during the period of 1999 through 2009 for CalPERS. For other assumptions, actual plan provisions and data were used.

Discount Rate

The discount rate was based on the Bond Buyer 20-bond General Obligation Index. It was assumed that contributions would be sufficient to fully fund the obligation over a period not to exceed 30 years.

3. Changes in Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2020	\$ 10,806,104
Changes for the year:	
Service cost	-
Interest on Total OPEB Liability	637,875
Expected Investment Income	382,034
Administrative Expenses	-
Employee Contributions	-
Employee Contributions to Trust	-
Employer Contributions as Benefit Payments	-
Actual Benefit Payments from Trust	-
Actual Benefit Payments from Employer	(563,621)
Experience (Gains)/Losses from	
Expected Minus Actual Benefit Payments	-
Expected Balance at June 30, 2020	<u>11,262,392</u>
Experience (Gains)/Losses	144,039
Changes in Assumptions	1,633,606
Changes in Benefit Terms	-
Investment Gains/(Losses)	-
Other	-
Net changes	<u>2,233,933</u>
Balance at June 30, 2021	<u>\$ 13,040,037</u>

The discount rate of 2.20% for fiscal year ended June 30, 2021 decreased by 1.30% from the discount rate of 3.50% in the prior measurement period of June 30, 2019. There were no other changes in benefit terms or assumptions and other inputs for the fiscal year ended June 30, 2021.

**KINGS COUNTY OFFICE OF EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Office of Education if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	<u>Office of Education's OPEB Plan</u>
1% decrease	1.20%
Total OPEB Liability	\$ 14,319,965
Current discount rate	2.20%
Total OPEB Liability	\$ 13,040,037
1% increase	3.20%
Total OPEB Liability	\$ 11,745,231

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Office of Education if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	<u>Office of Education's OPEB Plan</u>
1% decrease	3.00%
Total OPEB Liability	\$ 11,850,031
Current healthcare cost trend rate	4.00%
Total OPEB Liability	\$ 13,040,037
1% increase	5.00%
Total OPEB Liability	\$ 14,481,332

4. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2021, the Office of Education recognized OPEB expense of \$1,180,802. As of fiscal year ended June 30, 2021, the Office of Education reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Contributions made subsequent to measurement date	\$ 477,679	\$ -
Differences between expected and actual experience	134,979	921,389
Change in assumptions	3,411,879	247,344
Net difference between projected and actual earnings on OPEB plan investments	-	-
	<u>\$ 4,024,537</u>	<u>\$ 1,168,733</u>

**KINGS COUNTY OFFICE OF EDUCATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

\$477,679 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of total OPEB liability in the year ended June 30, 2022. The Office of Education had no other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB.

<u>Year Ended June 30:</u>	
2022	\$ 160,893
2023	160,893
2024	160,893
2025	160,893
2026	160,893
Thereafter	1,573,660
Total	<u>\$ 2,378,125</u>

**O. Commitments and Contingencies**

**State and Federal Allowances, Awards and Grants**

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

**Litigation**

The Office of Education is involved in litigation. In the opinion of management, the disposition of litigation pending will not have a material impact on the financial statements.

**Work in Progress**

The Office of Education has the following commitments related to construction contracts:

	<u>Contract</u> <u>Authorization</u>	<u>Expended to</u> <u>June 30 2021</u>	<u>Committed</u>
ELC Portables	\$ 840,225	\$ 68,722	\$ 771,503
Preschool Remodel	3,346,698	249,751	3,096,947
Mimo Tower Project	2,874,700	2,460,650	414,049
	<u>\$ 7,061,623</u>	<u>\$ 2,779,123</u>	<u>\$ 4,282,499</u>

## **Required Supplementary Information**



# KINGS COUNTY OFFICE OF EDUCATION

## GENERAL FUND

### BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 2,915,094	\$ 3,670,250	\$ 3,670,250	\$ --
Education Protection Account Funds	702,195	828,865	828,865	--
Local Sources	3,183,098	3,543,347	3,543,347	--
Federal Revenue	5,264,207	6,585,853	6,585,853	--
Other State Revenue	3,188,408	3,555,843	3,555,843	--
Other Local Revenue	20,497,103	21,975,097	21,975,097	--
Total Revenues	<u>35,750,105</u>	<u>40,159,255</u>	<u>40,159,255</u>	<u>--</u>
Expenditures:				
Current:				
Certificated Salaries	8,765,695	8,649,045	8,649,045	--
Classified Salaries	11,706,894	10,730,193	10,730,193	--
Employee Benefits	9,185,981	8,617,707	8,617,707	--
Books And Supplies	1,047,775	2,080,069	2,080,069	--
Services And Other Operating Expenditures	3,123,772	4,099,840	4,115,373	(15,533)
Other Outgo	--	25,452	25,452	--
Direct Support/Indirect Costs	(152,970)	(158,657)	(158,657)	--
Capital Outlay	308,947	2,185,331	2,185,331	--
Debt Service:				
Principal	236,778	236,778	236,778	--
Interest	60,005	60,005	60,005	--
Total Expenditures	<u>34,282,877</u>	<u>36,525,763</u>	<u>36,541,296</u>	<u>(15,533)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,467,228</u>	<u>3,633,492</u>	<u>3,617,959</u>	<u>(15,533)</u>
Other Financing Sources (Uses):				
Transfers Out	(192,486)	(173,560)	(173,560)	--
Total Other Financing Sources (Uses)	<u>(192,486)</u>	<u>(173,560)</u>	<u>(173,560)</u>	<u>--</u>
Net Change in Fund Balance	1,274,742	3,459,932	3,444,399	(15,533)
Fund Balance, July 1	12,699,812	12,699,812	12,699,812	--
Fund Balance, June 30	<u>\$ 13,974,554</u>	<u>\$ 16,159,744</u>	<u>\$ 16,144,211</u>	<u>\$ (15,533)</u>

**KINGS COUNTY OFFICE OF EDUCATION**  
**SPECIAL EDUCATION PASS-THROUGH FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Federal Revenue	\$ 5,375,596	\$ 5,507,037	\$ 5,507,037	\$ --
Other State Revenue	14,800,000	18,775,403	18,775,403	--
Total Revenues	<u>20,175,596</u>	<u>24,282,440</u>	<u>24,282,440</u>	--
Expenditures:				
Other Outgo	20,175,596	24,282,440	24,282,440	--
Total Expenditures	<u>20,175,596</u>	<u>24,282,440</u>	<u>24,282,440</u>	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	--	--
Other Financing Sources (Uses):				
Total Other Financing Sources (Uses)	--	--	--	--
Net Change in Fund Balance	--	--	--	--
Fund Balance, July 1	--	--	--	--
Fund Balance, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**KINGS COUNTY OFFICE OF EDUCATION**  
**SCHEDULE OF THE OFFICE OF EDUCATION'S PROPORTIONATE**  
**SHARE OF THE NET PENSION LIABILITY**  
**CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS\***

	Fiscal Years**						
	2015	2016	2017	2018	2019	2020	2021
Office of Education's proportion of the net pension liability (asset)	0.016946%	0.017292%	0.016443%	0.015745%	0.015562%	0.015171%	0.016199%
Office of Education's proportionate share of the net pension liability (asset)	\$ 9,902,578	\$ 11,641,539	\$ 13,299,167	\$ 14,561,227	\$ 14,302,651	\$ 13,702,158	\$ 15,698,115
State's proportionate share of the net pension liability (asset) associated with the Office of Education	5,979,664	6,157,074	\$ 7,572,093	\$ 8,614,369	8,188,977	7,475,502	8,092,315
Total	\$ 15,882,242	\$ 17,798,613	\$ 20,871,260	\$ 23,175,596	\$ 22,491,628	\$ 21,177,660	\$ 23,790,430
Office of Education's covered-employee payroll	\$ 7,550,402	\$ 7,905,011	\$ 8,214,165	\$ 8,480,809	\$ 8,380,122	\$ 8,267,965	\$ 8,791,153
Office of Education's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	131.15%	147.27%	161.91%	171.70%	170.67%	165.73%	178.57%
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%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

\*\* Information presented is for the fiscal year ended on the measurement date of the net pension liability.

**KINGS COUNTY OFFICE OF EDUCATION**  
**SCHEDULE OF THE OFFICE OF EDUCATION'S CONTRIBUTIONS**  
**CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS\***

	Fiscal Years						
	2015	2016	2017	2018	2019	2020	2021
Contractually required contribution	\$ 701,965	\$ 881,380	\$ 1,066,824	\$ 1,209,544	\$ 1,345,616	\$ 1,503,399	\$ 1,397,951
Contributions in relation to the contractually required contributions	(701,965)	(881,380)	(1,066,824)	(1,209,544)	(1,345,616)	(1,503,399)	(1,397,951)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of Education's covered-employee payroll	\$ 7,905,011	\$ 8,214,165	\$ 8,480,809	\$ 8,380,122	\$ 8,267,965	\$ 8,791,153	\$ 8,655,963
Contributions as a percentage of covered-employee payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

**KINGS COUNTY OFFICE OF EDUCATION**  
**SCHEDULE OF THE OFFICE OF EDUCATION'S PROPORTIONATE**  
**SHARE OF THE NET PENSION LIABILITY**  
**CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS\***

	Fiscal Years**						
	2015	2016	2017	2018	2019	2020	2021
Office of Education's proportion of the net pension liability (asset)	0.075997%	0.077396%	0.074447%	0.074720%	0.071106%	0.073284%	0.078443%
Office of Education's proportionate share of the net pension liability (asset)	\$ 8,627,511	\$ 11,408,302	\$ 14,703,332	\$ 17,837,641	\$ 18,959,155	\$ 21,358,187	\$ 24,068,677
Office of Education's covered-employee payroll	\$ 7,647,523	\$ 8,372,602	\$ 8,767,696	\$ 9,409,498	\$ 9,302,406	\$ 10,055,693	\$ 11,217,329
Office of Education proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	112.81%	136.26%	167.70%	189.57%	203.81%	212.40%	214.57%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.90%	71.87%	70.85%	70.05%	70.00%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

\*\* Information presented is for the fiscal year ended on the measurement date of the net pension liability.

**KINGS COUNTY OFFICE OF EDUCATION**  
**SCHEDULE OF THE OFFICE OF EDUCATION'S CONTRIBUTIONS**  
**CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS\***

	Fiscal Years						
	2015	2016	2017	2018	2019	2020	2021
Contractually required contribution	\$ 985,539	\$ 1,038,709	\$ 1,306,791	\$ 1,444,716	\$ 1,816,288	\$ 2,212,167	\$ 2,311,013
Contributions in relation to the contractually required contribution	(985,539)	(1,038,709)	(1,306,791)	(1,444,716)	(1,816,288)	(2,212,167)	(2,311,013)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of Education's covered-employee payroll	\$ 8,372,602	\$ 8,767,696	\$ 9,409,498	\$ 9,302,406	\$ 10,055,693	\$ 11,217,329	\$ 11,164,361
Contributions as a percentage of covered-employee payroll	11.771%	11.847%	13.888%	15.531%	18.062%	19.721%	20.700%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

**KINGS COUNTY OFFICE OF EDUCATION**  
**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**LAST TEN FISCAL YEARS\***

	Fiscal Year**			
	2018	2019	2020	2021
Total OPEB Liability				
Service Cost	\$ 392,771	\$ 403,572	\$ 414,670	\$ 637,875
Interest on total OPEB liability	312,683	352,317	354,882	382,034
Changes of Assumption	-	(307,188)	-	-
Benefit payments	(371,135)	(385,980)	(386,583)	(563,621)
Expected Minus Actual Benefit Payments	-	-	(954)	-
Experience (Gains)/Losses	-	-	(1,053,009)	144,039
Changes in Assumptions	-	-	2,151,666	1,633,606
Net change in total OPEB liability	334,319	62,721	1,480,672	2,233,933
Total OPEB liability - beginning	8,928,392	9,262,711	9,325,432	10,806,104
Total OPEB liability - ending	\$ 9,262,711	\$ 9,325,432	\$ 10,806,104	\$ 13,040,037
Covered-employee payroll	\$ 15,411,792	\$ 14,867,432	\$ 14,659,944	\$ 15,283,549
Total OPEB liability as a percentage of covered-employee payroll	60.10%	62.72%	73.71%	85.32%

\*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

\*\*Information presented is for the fiscal year ended on the measurement date of the total OPEB liability.

## **Supplementary Information Section**



**KINGS COUNTY OFFICE OF EDUCATION  
ORGANIZATION  
YEAR ENDED JUNE 30, 2021**

The Office of Education was established in 1852, and is comprised of an area of 1,391 square miles located in Kings County. There were no changes in the boundaries of the Office of Education during the year ended June 30, 2021. The Office of Education is currently operating special education, court, and career education.

**Board of Trustees**

<b><u>Name</u></b>	<b><u>Office</u></b>	<b><u>Term Expires</u></b>
Mary Gonzales-Gomez	President	November 2024
Adam Medeiros	Vice President	November 2022
Alicia Ramirez	Member	November 2024
Mickey Thayer	Member	November 2024
Tawny Robinson	Member	November 2022

**Administration**

Todd Barlow  
County Superintendent Since September 2018

Jamie Dial  
Assistant Superintendent, Business Services Since March 2019

Edward Bonham  
Chief Technology Officer Systems Since November 2017

Lisa Horne  
Assistant Superintendent, Human Resources Since June 2018

**KINGS COUNTY OFFICE OF EDUCATION**  
**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS**  
**YEAR ENDED JUNE 30, 2021**

<u>General Fund</u> <sup>(2)</sup>	(Budget) <sup>(1)</sup> 2022	2021	2020	2019
Revenues and Other Financial Sources	\$ 42,430,175	\$ 40,159,255	\$ 35,808,123	\$ 33,885,357
Expenditures	40,126,916	36,541,296	33,002,066	32,058,712
Other Uses and Transfers Out	193,418	173,560	182,849	234,744
Total Outgo	40,320,334	36,714,856	33,184,915	32,293,456
Change in Fund Balance (Deficit)	2,109,841	3,444,399	2,623,208	1,591,901
Prior Period Adjustment	-	-	-	749,215
Ending Fund Balance	\$ 18,254,052	\$ 16,144,211	\$ 12,699,812	\$ 10,076,604
Available Reserves <sup>(3)</sup>	\$ 8,275,813	\$ 3,370,171	\$ 3,088,260	\$ 2,656,354
Available Reserves as a Percentage of Total Outgo	20.53%	9.18%	9.31%	8.23%
Total Long-Term Debt	\$ 54,344,084	\$ 54,755,062	\$ 48,044,028	\$ 45,078,411
Average daily attendance	300	312*	312	309

(1) Budget 2022 is included for analytical purposes only and has not been subjected to audit.

(2) The Special Reserve Fund for Other Than Capital Outlay Projects has been included due to its consolidation into the General Fund.

(3) Available reserves consist of all unassigned fund balance and all funds reserved for economic uncertainties contained within the General Fund.

This schedule discloses the Office of Education's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the Office of Education's ability to continue as a going concern for a reasonable period of time.

The General Fund balance has increased by \$6,067,607 over the past two years. The fiscal year 2021-22 budget projects an increase of \$2,109,841 (13.07%). For an Office of Education of this size, the state recommends available reserves of at least 3% of total General Fund expenditures, transfers out, and other uses (total outgo).

The Office of Education has not incurred an operating deficit in any of the past three years, and does not anticipate incurring an operating deficit during the 2021-22 fiscal year. Total long-term debt has increased by \$9,676,651 over the past two years. This increase is a result of an increase in the OPEB liability as well as an increase in Net Pension liability.

Average daily attendance (ADA) has increased by three over the past two years. A decrease of 12 ADA is anticipated during fiscal year 2021-22.

\*For fiscal year 2020-21, the District was funded on 2019-20 ADA, adjusted according to provisions specified in EC Section 43502, as applicable.

**KINGS COUNTY OFFICE OF EDUCATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing/ CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S Department of Education:</b>			
Passed through California Department of Education (CDE):			
ESSA: Title I, Part A, Basic Grants	84.010	14329	\$ 186,143
ESSA: Title I, Part D, Subpart 2 Local Delinquent Programs	84.010	14357	17,609
ESSA: School Improvement (CSI) Funding for LEAs	84.010	15438	80,682
Subtotal			<u>284,434</u>
Special Education (IDEA) Cluster:			
Special Ed: IDEA Basic Local Assistance Entitlement, Part B	84.027	13379	4,114,460
Special Ed: IDEA Basic Local Assistance Entitlement, Part B-Pass through	84.027	13379	5,160,866
Special Ed: IDEA Mental Health Allocation Plan, Part B	84.027A	15197	16,187
Special Ed: IDEA Mental Health Allocation Plan, Part B-Pass thru	84.027A	15197	346,171
Subtotal			<u>9,637,684</u>
Special Ed: Alternate Dispute Resolution	84.173A	13007	11,680
Special Ed: IDEA Preschool Grants, Part B	84.173	13430	114,599
Special Ed: IDEA Preschool Staff Development, Part B	84.173A	13431	1,000
Subtotal			<u>127,279</u>
Subtotal Special Education (IDEA) Cluster			<u>9,764,963</u>
ESSA Title VII: Federal Impact Aid	84.041	10015	209,996
Department of Rehab: Workability II, Transition Partnership	84.126	10006	177,862
Special Ed: IDEA Early Intervention Grants Part C	84.181	23761	35,989
ESSA: Education for Homeless Children and Youth	84.196	14332	70,244
ESSA: Title III, Technical Assistance	84.365	14967	16,564
ESSA: Title II, Part A, Supporting Effective Instruction	84.367	14341	11,692
COVID-19 - Elementary & Secondary School Emergency Relief (ESSER II) Fund	84.425D	15547	103,605
COVID-19 - Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	84.425C	15517	188,145
Subtotal			<u>291,750</u>
Total Passed through CDE			<u>10,863,494</u>
Total U.S. Department of Education			<u>10,863,494</u>
<b>U.S Department of Treasury:</b>			
Passed through California Department of Education (CDE):			
COVID-19 - Coronavirus Relief Fund (CRF): Learning Loss Mitigation	21.019	25516	905,159
Total U.S. Department of Treasury			<u>905,159</u>
<b>U.S. Department of Health and Human Services:</b>			
Passed through California Department of Education (CDE):			
CCDF Cluster:			
Child Development: Quality Improvement Activities	93.575	13979	118,148
Child Development: Federal Local Planning Councils	93.575	13946	53,117
Child Development: Coronavirus Response and Relief Supplemental Appropriations	93.575	15555	2,063
Subtotal CCDF Cluster			<u>173,328</u>
Child Development: Preschool Development Grant	93.434	15548	4,827
Total Passed through CDE			<u>178,155</u>
Passed through Madera County Superintendent of Schools (MCSOS):			
Medi-Cal Administrative Activities (MAA)	93.778	10060	324,238
Total Passed through MCSOS			<u>324,238</u>
Total U.S. Department of Health and Human Services			<u>502,393</u>
Total Expenditures of Federal Awards			<u>\$ 12,271,046</u>

The accompanying notes are an integral part of this schedule.

**KINGS COUNTY OFFICE OF EDUCATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2021**

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Kings County Office of Education under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Office of Education, it is not intended to and does not present the financial position, or changes in financial position of the Office of Education.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

The Office of Education has elected not to use the 10-percent de minimis indirect cost rate as allowable under the Uniform Guidance.

Reconciliation of Expenditures

Reconciliation of expenditures per schedule of federal grant activity with the federal revenue reported on the Office of Education's Statement of Revenue, Expenditures, and Changes in Fund Balances - Governmental and Enterprise Funds follows:

Schedule of Expenditures of Federal Awards	\$ 12,271,046
Child Development: Coronavirus Response and Relief Supplemental Appropriations received in 2020-21	36,383
Child Development: Coronavirus Response and Relief Supplemental Appropriations spent in 2020-21	<u>(2,063)</u>
Federal Revenue Reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	<u>\$ 12,305,366</u>

**KINGS COUNTY OFFICE OF EDUCATION**  
**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET**  
**REPORT WITH AUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

	General Fund
June 30, 2021 Annual Financial and Budget Report Fund Balances	<u>\$ 16,159,744</u>
Adjustments and Reclassifications:	
Increasing (Decreasing) the Fund Balance:	
Deferred Outflow Overstatement	<u>(15,533)</u>
Net Adjustments and Reclassifications	<u>(15,533)</u>
June 30, 2021 Audited Financial Statement Fund Balances	<u>\$ 16,144,211</u>
	Noncurrent Liabilities
June 30, 2021 Annual Financial and Budget Report - Form Debt	<u>\$ 49,287,484</u>
Adjustments and Reclassifications:	
Increase (Decrease) in Total Liabilities:	
Net Pension Liability	4,706,447
Total OPEB Liability	<u>761,131</u>
Net Adjustments and Reclassifications	<u>5,467,578</u>
June 30, 2021 Noncurrent Liabilities	<u>\$ 54,755,062</u>

This schedule provides the information necessary to reconcile the fund balances of all funds and the total long-term liabilities as reported on the annual financial and budget report to the audited financial statements. Funds that required no adjustment are not presented.

## **Other Independent Auditor's Reports**

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 Trustees  
Kings County Office of Education  
Hanford, 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, each major fund, and the aggregate remaining fund information of Kings County Office of Education, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Kings County Office of Education's basic financial statements, and have issued our report thereon dated January 7, 2022.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Kings County Office of Education's internal control over financial reporting (internal control) as a basis for designing the 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 Kings County Office of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of Kings County Office of Education's internal control.

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

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Kings County Office of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Borchardt, Corona, Faeth  
& Gakavian*

Fresno, California  
January 7, 2022

## Independent Auditor's Report on State Compliance

Board of Trustees  
Kings County Office of Education  
Hanford, California

### Report on State Compliance

We have audited Kings County Office of Education's, (the Office of Education) compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel that could have a direct and material effect on each of the Office of Education's state programs identified below for the fiscal year ended June 30, 2021.

### Management's Responsibility for State Compliance

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Office of Education's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State's audit guide, *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about the Office of Education's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Office of Education's compliance with those requirements.

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

	Procedures in Audit Guide Performed?
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS (EXCEPT AS NOTED):</b>	
Attendance Accounting:	
Attendance and Distance Learning (Applicable to Classroom-based Charters)	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	N/A
Instructional Time:	
School Districts (Applicable to Classroom-based Charters)	N/A
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	N/A
Classroom Teacher Salaries	N/A
Early Retirement Incentive	N/A
GANN Limit Calculation	Yes
School Accountability Report Card	Yes



	Procedures in Audit Guide Performed?
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS (EXCEPT AS NOTED):</b>	
K-3 Grade Span Adjustment	N/A
Apprenticeship: Related and Supplemental Instruction	N/A
Comprehensive School Safety Plan	Yes
District of Choice	N/A
<b>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:</b>	
California Clean Energy Jobs Act	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
<b>CHARTER SCHOOLS:</b>	
Independent Study-Course Based	N/A
Attendance	N/A
Mode of Instruction	N/A
Nonclassroom-Based Instruction/Independent Study for Charter Schools	N/A
Determination of Funding for Nonclassroom-Based Instruction	N/A
Charter School Facility Grant Program	N/A

The term "N/A" is used above to mean either the Office of Education did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

#### Opinion on State Compliance

In our opinion, Kings County Office of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its state programs for the year ended June 30, 2021.

*Borchardt, Corona, Faeth  
& Gakavian*

Fresno, California  
January 7, 2022

Independent Auditor's Report on Compliance for Each Major Federal Program  
and on Internal Control over Compliance Required by the Uniform Guidance

Board of Trustees  
Kings County Office of Education  
Hanford, California

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

We have audited Kings County Office of Education's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Kings County Office of Education's major federal programs for the year ended June 30, 2021. Kings County Office of Education's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Kings County Office of Education's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Kings County Office of Education's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Kings County Office of Education's compliance.

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

In our opinion, Kings County Office of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

### **Report on Internal Control Over Compliance**

Management of Kings County Office of Education is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Kings County Office of Education's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Kings County Office of Education's 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 considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

*Borchardt, Corona, Faith  
& Hakopian*

Fresno, California  
January 7, 2022

## **Findings and Recommendations Section**

**KINGS COUNTY OFFICE OF EDUCATION**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2021**

**Summary of Auditor's Results**

**1. Financial Statements**

Type of auditor's report issued: **Unmodified**

Internal control over financial reporting:

Material weakness (es) identified? \_\_\_\_\_ Yes X No

Significant deficiency (ies) identified not considered to be material weakness (es) \_\_\_\_\_ Yes X None reported

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes X No

**2. Federal Awards**

Internal control over major programs:

Material weakness (es) identified? \_\_\_\_\_ Yes X No

Significant deficiency (ies) identified not considered to be material weakness (es) \_\_\_\_\_ Yes X None reported

Type of auditor's report issued on compliance for major programs: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with Title 2 CFR 200.516(a)? \_\_\_\_\_ Yes X No

Identification of major programs:

<u>Federal Assistance Listing/CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.027A, 84.173, 84.173A	Special Education (IDEA) Cluster
21.019	COVID-19 – Coronavirus Relief Fund (CRF): Learning Loss Mitigation

Dollar threshold used to distinguish between Type A and Type B programs **\$750,000**

Auditee qualified as low-risk Auditee? X Yes \_\_\_\_\_ No

**3. State Awards**

Internal control over state programs:

Material weakness (es) identified? \_\_\_\_\_ Yes X No

Significant deficiency (ies) identified not considered to be material weakness(es) \_\_\_\_\_ Yes X None reported

Type of auditor's report issued on compliance for state programs: **Unmodified**

**KINGS COUNTY OFFICE OF EDUCATION**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2021**

There were no findings in the current year.

**KINGS COUNTY OFFICE OF EDUCATION  
CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED JUNE 30, 2021**

There were no findings in the current year.

**KINGS COUNTY OFFICE OF EDUCATION  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2021**

There were no prior year findings.





State of California  
Commission on Teacher Credentialing  
Certification Division  
1900 Capitol Avenue  
Sacramento, CA 95811-4213

Email: [credentials@ctc.ca.gov](mailto:credentials@ctc.ca.gov)  
Website: [www.ctc.ca.gov](http://www.ctc.ca.gov)

## DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS

Original Declaration of Need for year: 2022-2023

Revised Declaration of Need for year: \_\_\_\_\_

### FOR SERVICE IN A SCHOOL DISTRICT OR DISTRICT/COUNTY AUTHORIZED CHARTER SCHOOL

Name of District or Charter: \_\_\_\_\_ District CDS Code: \_\_\_\_\_

Name of County: Kings County Office of Education County CDS Code: 1610165

By submitting this annual declaration, the district is certifying the following:

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

The governing board/body of the school district or charter school specified above adopted a declaration at a regularly scheduled public meeting held on 02 / 09 / 2022 certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.

#### ► Enclose a copy of the board agenda item

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, 2023.

Submitted by (Superintendent, Board Secretary, or Designee):

Todd Barlow

Name



Signature

Superintendent of Schools

Title

559-589-7001

Fax Number

559-589-2506

Telephone Number

Date

1144 W. Lacey Blvd, Hanford CA 93230

Mailing Address

tbarlow@kingscoe.org

E-Mail Address

### FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY, CHARTER SCHOOL OR NONPUBLIC SCHOOL AGENCY

Name of County Kings County CDS Code 1610165

Name of State Agency \_\_\_\_\_

Name of NPS/NPA \_\_\_\_\_ County of Location Kings

The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on 02 / 04 / 2022, at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

The declaration shall remain in force until June 30, 2023.

► **Enclose a copy of the public announcement**

Submitted by Superintendent, Director, or Designee:

<u>Todd Barlow</u>	<u></u>	<u>Superintendent of Schools</u>
<i>Name</i>	<i>Signature</i>	<i>Title</i>
<u>559-589-7001</u>	<u>559-589-2506</u>	<u></u>
<i>Fax Number</i>	<i>Telephone Number</i>	<i>Date</i>
<u>1144 W. Lacey Blvd, Hanford CA 93230</u>		
<i>Mailing Address</i>		
<u>tbarlow@kingscoe.org</u>		
<i>EMail Address</i>		

- *This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency*

**AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS**

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subjects(s) identified below.

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

<b>Type of Emergency Permit</b>	<b>Estimated Number Needed</b>
CLAD/English Learner Authorization (applicant already holds teaching credential)	<u>3</u>
Bilingual Authorization (applicant already holds teaching credential)	<u>0</u>
List target language(s) for bilingual authorization: <u></u>	
Resource Specialist	<u>0</u>
Teacher Librarian Services	<u>0</u>

**LIMITED ASSIGNMENT PERMITS**

Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.

Based on the previous year's actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas. Additionally, for the Single Subject Limited Assignment Permits estimated, please include the authorization(s) which will be requested:

TYPE OF LIMITED ASSIGNMENT PERMIT	ESTIMATED NUMBER NEEDED
Multiple Subject	1
Single Subject	1
Special Education	4
TOTAL	6

AUTHORIZATION(S) FOR SINGLE SUBJECT LIMITED ASSIGNMENT PERMITS (A separate page may be used if needed)	ESTIMATED NUMBER NEEDED
SELAP - APE	1

### **EFFORTS TO RECRUIT CERTIFIED PERSONNEL**

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to [www.cde.ca.gov](http://www.cde.ca.gov) for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

### **EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL**

Has your agency established a District Intern program? Yes No

If no, explain. \_\_\_\_\_

Does your agency participate in a Commission-approved college or university internship program? Yes No

If yes, how many interns do you expect to have this year? 7

If yes, list each college or university with which you participate in an internship program.

KCOE Grow Intern Program; TCOE Impact Program; Fresno State; Fresno Pacific;  
National University; University of Massachusetts Global

If no, explain why you do not participate in an internship program.





State of California  
Commission on Teacher Credentialing  
Certification Division  
1900 Capitol Avenue  
Sacramento, CA 95811-4213

Email: [credentials@ctc.ca.gov](mailto:credentials@ctc.ca.gov)

Website: [www.ctc.ca.gov](http://www.ctc.ca.gov)

## **ANNUAL STATEMENT OF NEED 30-DAY SUBSTITUTE and DESIGNATED SUBJECTS CAREER TECHNICAL EDUCATION 30-DAY SUBSTITUTE TEACHING PERMITS**

---

### **INSTRUCTIONS TO THE EMPLOYER**

This statement of need must be filed at the school district office each school year when employing holders of Emergency 30-Day Substitute Permits. The employing agency will complete a single statement of need form (below) and retain the form at the school district office.

The form must be completed annually, indicating that either no credentialed person is available or that those available are not deemed qualified for substitute teaching and details of the circumstances that necessitate the use of emergency permit holders rather than fully credentialed teachers.

This statement of need form does not require listing specific employees or their positions. The form must be signed by the superintendent of the employing school district. It does not need to be co-signed by the county superintendent of schools.

A copy of the form does not need to be submitted to the county or the Commission with each Emergency 30-Day Substitute Teaching Permit application; however, the county superintendent of schools, whose responsibilities include areas such as district payroll or district substitute placement, may request a copy of the district's statement of need form to accurately fulfill these duties.

County superintendent of schools offices employing holders of the Emergency 30-Day Substitute Teaching Permit are also required to annually file, at their office, this completed statement of need form. The county superintendent of schools will sign the form.

The Commission does not require that the school board approve the statement of need. The individual school district may establish its own policy regarding this matter.

*References: California Education Code, Sections 44225 and 44300 and California Code of Regulations, Title 5, Sections 80023, 80025 and 80026*

**This form must be signed by either:**

☐ The district superintendent of schools and filed at the school district office if the holder of any Emergency 30-Day Substitute Teaching Permit will be employed as a substitute in a public school operated by a school district.

**OR**

☒ The county superintendent of schools and filed at the county superintendent of schools' office if the holder of any Emergency 30-Day Substitute Teaching Permit will be employed as a substitute in a county-operated school.

**Certification and Authorized Signature**

The district superintendent of schools or the county superintendent of schools has reviewed the information contained in this statement of need and certifies one the following:

☐ Either a credentialed person is not available or one or more credentialed persons are available, but are not deemed qualified by the district or county, as applicable, to serve as a day-to-day substitute teacher.

**OR**

☒ The situation or circumstances that necessitate the use of an emergency permit holder are as follows: (Attach additional sheets, if necessary.)

Short and long term illness leave of absence, staff development, dismissal  
resignation or reassignment, unexpected or unanticipated needs.

I hereby certify that all of the information contained in this statement of need is true and correct.

*Signature of the District Superintendent*

*Trish B. Smith*

*District*

Kings

*Date*

*Signature of the County Superintendent of Schools*

*County*

*Date*

*It is not necessary to submit this form to the Commission on Teacher Credentialing.*



# Kings County Office of Education

Todd Barlow - County Superintendent of Schools

## PUBLIC NOTICE

The Kings County Office of Education annually adopts a Declaration of Need for Fully Qualified Educators certifying that there may be an insufficient number of certificated persons who meet the county's employment criteria for the credential(s) and/or permit(s) listed below. This Declaration will be effective July 1, 2022 through June 30, 2023.

### ***Emergency CLAD Permit***

English Language Learners 3

### ***Short-term Staff Permit***

*Education Specialist, Moderate/Severe* 3

*Education Specialist, Deaf and Hard of Hearing* 2

*Education Specialist, ECSE* 2

### ***Provisional Internship Permit***

*Education Specialist, Moderate/Severe* 3

*Education Specialist, ECSE* 2

*Education Specialist, Deaf and Hard of Hearing* 2

### ***Special Education Limited Assignment Permit***

*Moderate/Severe* 2

***Teacher Permit for Statuary Leave*** 3

February 4, 2022

**Minutes of  
Kings County Board of Education  
Regular Meeting  
January 12, 2022**

<b>CALL TO ORDER:</b>	President Robinson convened the meeting to order at 4:00 p.m. Mr. Medeiros led the audience in reciting the Pledge of Allegiance.						
<b>MEMBERS PRESENT:</b>	Other board members in attendance included: Mrs. Mary Gonzales-Gomez, and Mrs. Mickey Thayer. Mr. Todd Barlow presided as the ex-officio secretary.						
<b>OTHER PARTICIPANTS:</b>	Board member Ms. Alicia Ramirez attended via Zoom. Other attendees Members included: Mrs. Joy Santos, Mrs. Jamie Dial, Mrs. Rebecca Jensen, Mr. Ivo Denham, and Mrs. Lisa Horne, Mrs. Karen Ormsby, Kings County Grand Jury (online via Zoom). Mrs. Cathy Marroquin presided as the recording secretary.						
<b>COMMENTS FROM THE PUBLIC:</b>	None.						
<b>REVIEW OF KINGS COUNTY BOARD OF EDUCATION PROPOSED CHANGES TO TRUSTEE AREAS IN ACCORDANCE WITH EDUCATION CODE §1002 AND THE 2020 CENSUS DATA:</b>	Mr. Barlow reported the Board began the review process in October 2021 of Census Data to determine population growth within Kings County and its effect to the Kings County Board of Education trustee area boundaries. The County Board entered into contract with SchoolWorks, Inc., to analyze the data and prepare boundary maps if so required. Their analysis revealed Kings County experienced population growth and specifically two trustee areas were identified as exceeding the 10% deviation to meet the legal requirement of racial and ethnic equality. Extensive reviews and discussion was held monthly of the three proposed maps, which depicted details such as ethnicity, population, current trustee boundary, contiguous areas, and equality to population. The maps have also been posted on the Kings County Office website accompanied by a Redistricting Survey to offer the community an additional resource.						
<b>PUBLIC HEARING: KINGS COUNTY BOARD OF EDUCATION PROPOSED CHANGES TO TRUSTEE AREAS IN ACCORDANCE WITH EDUCATION CODE §1002 AND THE 2020 CENSUS DATA:</b>	President Robinson convened the meeting to a public hearing at 4:04 p.m. to receive comment on proposed changes to trustee area boundaries in accordance with the recently released 2020 Census Data. Mr. Barlow discussed no verbal comment(s), written communication, or survey responses have been received prior to today's meeting. Hearing no further comment(s), the public hearing closed at 4:07 p.m.						
<b>CONSIDER RECOMMENDATION TO COUNTY COMMITTEE ON SCHOOL ORGANIZATION OF TRUSTEE AREA BOUNDARY MAP:</b>	<p>On motion by Mr. Medeiros, seconded by Mrs. Thayer, the board voted unanimously to adopt Plan C by the following vote:</p> <table border="0"><tr><td>AYES:</td><td>4</td></tr><tr><td>NOES:</td><td>0</td></tr><tr><td>ABSENT:</td><td>0</td></tr></table>	AYES:	4	NOES:	0	ABSENT:	0
AYES:	4						
NOES:	0						
ABSENT:	0						
<b>APPROVAL OF MINUTES OF DECEMBER 15, 2021:</b>	<p>On motion by Vice President Medeiros, seconded by Mrs. Thayer, the minutes of the December 15, 2021, organizational meeting were unanimously approved as follows:</p> <table border="0"><tr><td>AYES:</td><td>4</td></tr><tr><td>NOES:</td><td>0</td></tr><tr><td>ABSENT:</td><td>0</td></tr></table>	AYES:	4	NOES:	0	ABSENT:	0
AYES:	4						
NOES:	0						
ABSENT:	0						



APPROVE RESOLUTION A011222  
KINGS COUNTY DIRECTOR OF  
FINANCE'S STATEMENT OF  
INVESTMENT POLICY AND  
DELEGATING INVESTMENT  
AUTHORITY TO THE KINGS  
COUNTY DIRECTOR OF FINANCE:

On motion by Mr. Medeiros, seconded by Mrs. Thayer, Resolution A011122 was approved as follows:

BEFORE THE BOARD OF TRUSTEES OF THE  
KINGS COUNTY OFFICE OF EDUCATION  
OF KINGS, STATE OF CALIFORNIA

\*\*\*\*\*

IN THE MATTER OF APPROVING  
THE KINGS COUNTY DIRECTOR OF  
FINANCE'S STATEMENT OF INVESTMENT  
POLICY AND DELEGATING  
INVESTMENT AUTHORITY TO THE  
KINGS COUNTY DIRECTOR OF FINANCE  
UNDER CALIFORNIA GOVERNMENT CODE  
SECTIONS 53607, 53646 AND 53684 /

RESOLUTION NO. A011222

WHEREAS, under Government Code section 53646, the Kings County Director of Finance ("Treasurer") may render an annual statement of investment policy to the Kings County Board of Supervisors and to the governing board of any local agency which has funds on deposit in the Kings County Treasury; and

WHEREAS, on December 14, 2021 the Kings County Board of Supervisors approved the Director of Finance's Statement of Investment Policy dated January 1, 2022 ("Investment Policy"); and

WHEREAS, the Investment Policy has been submitted to the District Board of Trustees ("District Board") for approval under Government Code section 53646; and

WHEREAS, under Government Code section 53646, the Treasurer may render a quarterly report ("Quarterly Report") to each local agency which has funds on deposit in the County Treasury and for which the Treasurer has made investments; and

WHEREAS, the KINGS COUNTY OFFICE OF EDUCATION ("District") has funds on deposit with the Kings County Director of Finance ("Treasurer"); and

WHEREAS, when keeping, holding, depositing and investing District funds on the District's behalf, the Treasurer acts as the "ex-officio" treasurer of the District; and

WHEREAS, the District Board has authority under Government Code sections 53607 and 53684 to delegate authority to the Treasurer to deposit and invest District funds under the provisions of Government Code sections 53601 and 53635; and

WHEREAS, the District Board now wishes to approve the Director of Finance's Statement of Investment Policy and to delegate investment authority to the Kings County Director of Finance ("Treasurer") for the ensuing twelve-month period.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. Pursuant to Government Code section 53646, the District Board hereby approves the Investment Policy.

2. Pursuant to Government Code section 53646, the District Board acknowledges and approves the procedures utilized by the Treasurer in rendering and submitting each Quarterly Report, under the provisions of which the Treasurer shall render each such report. Under the provisions of Government Code section 53607, the Treasurer shall prepare a monthly report and maintain it on file in his/her office for review and inspection by the District Board, staff and designated agents.

3. Pursuant to Government Code sections 53607 and 53684, and subject to the requirements of Government Code sections 53601 and 53635, the District Board hereby delegates to the Kings County Director of Finance ("Treasurer") the discretionary authority to deposit, invest or reinvest the funds of the District in the County Treasury commencing on the date of approval of this resolution and continuing for the ensuing twelve months. Without limiting his discretion in any way, the Treasurer is hereby expressly authorized to invest such District funds in the Treasurer's Pooled Investment Portfolio.

APPROVE RESOLUTION A011222  
KINGS COUNTY DIRECTOR OF  
FINANCE'S STATEMENT OF  
INVESTMENT POLICY AND  
DELEGATING INVESTMENT  
AUTHORITY TO THE KINGS  
COUNTY DIRECTOR OF FINANCE  
(CON'T):

4. The District Board hereby delegates to the Treasurer the discretionary authority to determine which District funds on deposit in the Kings County Treasury are monies which are sinking funds or money not required for immediate use within the meaning of Government Code section 53601 and which monies are excess funds within the meaning of Government Code section 53684.

5. The Treasurer shall assume full responsibility for such deposit and investment transactions until such time as the District Board revokes this delegation of authority or until the date which is twelve months from the date of approval of this resolution, unless renewed on or before that date by the District Board.

The foregoing resolution was adopted upon motion by Trustee Gonzales-Gomez seconded by Trustee Thayer, at a regular meeting held on the 12<sup>th</sup> day of January, 2022, by the following vote:

AYES: 4  
NOES: 0  
ABSENT: 0

/s/ President of the County Board of Education  
KINGS COUNTY OFFICE OF EDUCATION

WITNESS my hand and seal of said Board of Trustees this 12<sup>th</sup> day of January, 2022.

/s/Clerk of said Board of Trustees

APPROVE SCHOOL  
ACCOUNTABILITY REPORT CARD  
2020-2021 FOR KINGS COUNTY  
SPECIAL EDUCATION SHELLY  
BAIRD SCHOOL:

Mrs. Jensen presented the School Accountability Report Card for Shelly Baird School for the 2020-21 school year. The Report Card reflects the condition and performance of Shelly Baird School and how student needs are being met to aid students with reaching their maximum potential. On motion by Mrs. Gonzales-Gomez, seconded by Mrs. Thayer, the School Accountability Report Card for Shelly Baird School was approved as presented.

AYES: 4  
NOES: 0  
ABSENT: 0

APPROVE SCHOOL  
ACCOUNTABILITY REPORT CARD  
FOR 2020-21 J.C. MONTGOMERY  
SCHOOL:

Mrs. Santos presented the School Accountability Report Card for J.C. Montgomery School for the 2020-21 school year. In conjunction with the Kings County Probation Department, the agencies serve incarcerated youth in Kings County in a designed Program of high-quality education and personal growth opportunities in a challenging, safe, and supportive learning environment. Additionally, the Report Card identifies teaching practices and the strengths and personal goals of students. On motion by Mrs. Gonzales-Gomez, seconded by Mr. Medeiros, the School Accountability Report Card for J.C. Montgomery School was approved as presented:

AYES: 4  
NOES: 0  
ABSENT: 0

APPROVE SUPPLEMENT TO THE  
ANNUAL UPDATE FOR THE 2021-  
22 LOCAL CONTROL AND  
ACCOUNTABILITY PLAN YEAR  
FOR KINGS COUNTY OFFICE OF  
EDUCATION:

Mrs. Santos provided a Supplement to the Annual Update for the 2021-22 Local Control and Accountability Plan Year for Kings County Office of Education. The LCAP updates illustrate the engagement of educational partners, which are an integral part of developing effective educational plans. On motion by Mrs. Thayer, seconded by Mrs. Gonzales-Gomez, the Annual Update for the 2021-22 Local Control and Accountability Plan Year for Kings County Office of Education was approved as presented:

AYES: 4  
NOES: 0  
ABSENT: 0

**SUPERINTENDENT'S REPORT:**

Mr. Barlow presented the Superintendent's Report:

- Discussion was held regarding the Governor's recent Executive Order, which attempts to address educational staffing shortages across the state. To-date, there are 215 persons on the sub-list, which is up from 164 in mid-September;
- Analysis of the Governor's Budget will be presented on January 20. Board members are invited. Legislators' newly introduced bills were discussed. Statewide statistics indicate a decline in ADA continues to be of concern.
- Graphs illustrating statewide testing results compared statewide data with Kings County scores; Mr. barlow stated that it has been reported that fewer than 25% of students participated in tests statewide. Local districts show much higher rates.
- Photos of the construction of the Early Learning Center were shared to illustrate the project is well under-way. Mr. barlow has shared the image with Kings County Action organization. The project is set to be completed in May;
- Mr. Barlow's distribution of COVID tests to districts was captured in photos and posted on KCOE social media.

**BOARD COMMENTS:**

Mrs. Thayer stated:

Mrs. Thayer requested in lieu of her attendance at the February 9 meeting she would like to participate in the county office sponsored Farm Day event on March 17th. Consensus was reached by the other members to approve her request;

Ms. Ramirez commented:

Ms. Ramirez noted she did not attend the last KCSBA meeting; however, will provide a status update at the February meeting;

Mr. Medeiros commented:

Mr. Medeiros shared concern with the quality of education being something less with no guarantee of education returning to its high level prior to the pandemic.

There being no further business the meeting adjourned at 5:11 p.m.

Sincerely,



---

Todd Barlow  
Ex officio Secretary

January 31, 2022

**MEMORANDUM**

**TO:** CCBE and CSBA Member County Boards of Education

**FROM:** Joe Ross, CCBE President

**SUBJECT:** 2022 CCBE Board of Directors and CSBA Delegate Assembly Election

Per President Susan Heredia's previous memo, enclosed is the ballot material for election of a county representative to the CSBA Delegate Assembly, who when elected will also be the member of CCBE's Board of Directors from your region.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2022 – March 31, 2024. The next meeting of the Delegate Assembly takes place on Saturday, May 21 and Sunday, May 22, 2022. Please do not hesitate to contact the Executive Office at [nominations@csba.org](mailto:nominations@csba.org) should you have any questions.

*About the California County Boards of Education*

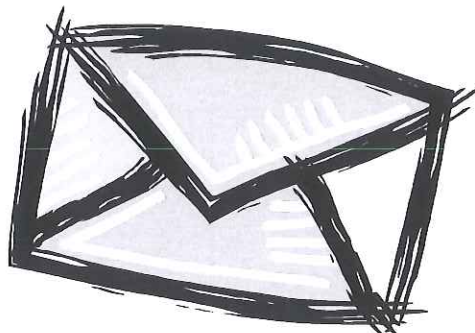
CCBE is a statewide organization that is a section of CSBA and partners with it in providing educational leadership serving the unique needs of all county boards of education in California. CCBE's mission is to serve and represent the county boards of education community by strengthening and promoting local governance through advocacy, training, mentoring, marketing, and communications. CCBE is a dynamic network of members engaged in maximizing education opportunities for all.

Members of the CCBE Board of Directors establish the vision, mission, and goals for CCBE, and ensure that activities and programs remain focused on those goals, as well as the issues identified in CCBE's policy platform. The CCBE Board of Directors is a working body, committed to serving an organization that is dedicated to equity and knowledge.

CCBE Board of Director's roles and responsibilities include:

- Attend all CCBE Board meetings as well as all CSBA Delegate Assembly meetings.
- Adopt CCBE's budget, policy platform, bylaws and standing rules.
- Be available for appointment by the President to at least one CCBE committee.
- Attend and participate in CCBE's annual conference programs.
- Provide two-way communication with local county board members and school districts.
- Select and endorse a candidate for the CSBA Director-at-Large, County position.
- Support and participate in CCBE's and CSBA's projects, activities, and events.

Encs: Ballot on red paper and watermarked "copy" of ballot on white paper  
List of all current Delegates on reverse side of ballot  
Candidate(s)' required Biographical Sketch Forms and optional resumes  
CSBA-addressed envelope to send back ballots



**BALLOTS SHOULD BE RETURNED IN THE  
ENCLOSED ENVELOPE; HOWEVER, SHOULD  
THE ENVELOPE BECOME MISPLACED; PLEASE  
USE YOUR STATIONERY AND RETURN TO:**

**CSBA  
DELEGATE ASSEMBLY ELECTIONS  
3251 BEACON BLVD.  
WEST SACRAMENTO, CA 95691**

**ON THE BOTTOM LEFT CORNER OF THE  
ENVELOPE, WRITE THE REGION OR  
SUBREGION NUMBER (THIS NUMBER APPEARS  
ON THE BALLOT AT THE TOP).**



***REQUIRES BOARD ACTION***

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **TUESDAY, MARCH 15, 2022**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2022 DELEGATE ASSEMBLY BALLOT  
COUNTY DELEGATE REGION 10  
(Mariposa, Madera, Fresno, and Kings Counties)

Number of seats: 1 (Vote for no more than 1 candidate)

---

*Delegates will serve two-year terms beginning April 1, 2022 - March 31, 2024*

*\*denotes incumbent*



Marcy Masumoto (Fresno COE)\*

---

*Provision for Write-in Candidate Name*

---

*COE*

---

*Signature of Superintendent or Board Clerk*

---

*Title*

---

*COE Name*

---

*Date of Board Action*

*See reverse side for list of all current Delegates in your region.*

## **REGION 10 – 14 Delegates (10 elected/4 appointed♦)**

**Director: Kathy Spate (Caruthers USD)**

**Below is a list of all elected or appointed Delegates from this Region.**

### **Subregion10-A (Madera, Mariposa)**

Barbara Bigelow (Chawanakee USD), term expires 2023

### **Subregion10-B (Fresno)**

Daniel Babshoff (Kerman USD), term expires 2023

Darrell Carter (Washington USD), term expires 2022

Phillip Cervantes (Central USD), term expires 2022

Naindeep Singh Chann (Central USD), term expires 2023

Gilbert Coelho (Firebaugh-Las Deltas USD), term expires 2022

Valerie Davis (Fresno USD)♦, appointed term expires 2023

William (Bill) Johnson (Clay Joint ESD), term expires 2023

Elizabeth Sandoval (Clovis USD)♦, appointed term expires 2022

Keshia Thomas (Fresno USD) ♦, appointed term expires 2022

G. Brandon Vang (Sanger USD), term expires 2023

### **Subregion10-C (Kings)**

Mark Pescatore (Lemoore Union ESD), term expires 2022

### **County Delegate:**

Marcy Masumoto (Fresno COE), term expires 2022

## **Counties**

Madera, Mariposa (Subregion A)

Fresno (Subregion B)

Kings (Subregion C)



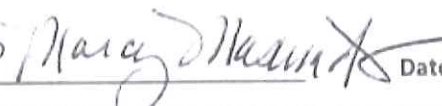
# Regional County Delegate & CCBE Board of Directors Biographical Sketch Form for 2022 Election



**Deadline: Friday, January 7, 2022 | No late submissions accepted**

This form is required. An optional, one-page, single-sided, résumé may also be submitted. Do not state "see résumé." Do not re-type this form. It is the candidate's responsibility to confirm that CSBA has received nomination materials prior to the deadline. Please submit completed form via e-mail to [nominations@csba.org](mailto:nominations@csba.org) by no later than 11:59 p.m. on January 7, 2022. Forms may also be submitted via mail, to CSBA's Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than January 7, 2022.

Your signature indicates your consent to have your name placed on the ballot to serve as a CSBA Delegate and as a member of the California County Boards of Education (CCBE), if elected.

Signature: Marcy Masumoto  Date: 12/23/21

Name: Marcy Masumoto

CSBA Region & subregion #: 10 B

District or COE: Fresno County Board of Education

Years on board: 3 (+6 with district)

Profession: Consultant/farmer Contact Number (☒ Cell ☐ Home ☐ Bus.): 559.304.2190

Primary E-mail: mmasumoto@fcoe.org

Are you an incumbent Delegate? ☒ Yes ☐ No If yes, year you became Delegate: 2020 (also 2014)

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

Having served as a district trustee for 6 years and the county board for 3, I come to Delegate Assembly with local and county experience representing rural, suburban and urban interests. I want to strengthen CSBA's organizational, policy and advocacy efforts. I understand the dynamics and how DA functions, have built a network with others, participated in advocacy with Valley legislators, and have worked with our local CSBA PACER. I bring professional skills as a leader and educator with experience in education from preschool to medical school. I am a good listener, researcher, collaborator, and facilitator. My focus is on what's best for students. Always.

Please describe your activities and involvement on your local board, community, and/or CSBA.

Fresno County Board of Ed: service 3 (years), President 1, VP 1, ROP Advisory 2. CA County Boards of Ed (CCBE): Board of Directors 2, Nominating Cmte 2 (Chair 1), Professional Development Cmte 1, Conference Cmte 1, attended annual conference 3. Sanger Unified Board of Ed: service 6, President 1, VP 3, Clerk 2, LCAP Planning Cmte 3. Hired 2 superintendents, passed 2 bond elections, built & modernized multiple facilities, implemented 1-1 technology. CSBA: Delegate Assembly 6 (4 district + 2 county), Nominating Cmte 1, Annual Conference 7, MIG for County, Board President's Workshop, Golden Bell validator 3. Rotary: 9, Pres Elect 1, Membership Cmte Chair 3, International Cmte 3.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

One of our biggest challenges today is the public's lack of understanding about CA's public education systems, the roles of board members and administrative leaders, and the structure of our educational entities. This is particularly true for county boards where our responsibilities are so different from school boards, and our relationship with the county superintendent and local districts are misunderstood. CSBA can tackle this with CCBE through training of board members to better serve as spokespeople, enhanced advocacy and educational efforts with legislators, and production of media communications for the general public. Strengthening relationships across boards and partnerships with other organizations (ACSA, CCSESA, CTA, etc.) are essential component tools for success.



### SELF-EMPLOYMENT HISTORY

- MASUMOTO FAMILY FARM, Del Rey, CA 1983 – Present  
**Co-owner/Event coordinator/Fruit Packer/Food Safety Manager/Cookbook Author/Subject** of 2015 PBS documentary about 80-acre organic family farm producing peaches, nectarines and raisins.
- UNIVERSITY ADVANCEMENT, CA State University, Fresno 2015 - Present  
**Education and Community Engagement Consultant** – current project Comprehensive Campaign planning, previous projects organization of President's Community Conversations and Latino Education Summit.

### EMPLOYMENT HISTORY

- CENTRAL VALLEY EDUCATIONAL LEADERSHIP INSTITUTE (now Welty Center) 2007 - 2015  
In Kremen School of Education, California State University, Fresno. Employed by CSUF Foundation.  
**Project Director**, Coordinate professional development and Rural Network for educational leaders.
- PIVOT LEARNING PARTNERS, San Francisco, CA 2005 - 2007  
**Central Valley Region Project Manager**, working at and in coordination with Fresno State
- UNIVERSITY OF CALIFORNIA SAN FRANCISCO 2000 - 2005  
Medical Education Program, Fresno, CA  
**Academic Program Coordinator**, Latino Center for Medical Education  
**Residency Recruitment Manager**, Graduate Medical Education
- VALLEY CHILDREN'S HOSPITAL, Fresno/Madera, CA 1985 – 2000  
**Internal Consultant**, Medical Affairs  
**Administrative Director**, Education/Organization Development  
**Administrative Director**, Medical Genetics/Prenatal Detection  
**Program Coordinator**, Sickle Cell Educator/Counselor
- STATE CENTER COLLEGE COMMUNITY COLLEGE DISTRICT, Reedley College 1984 – 1985  
**Program Development Coordinator** – established multiple community campus sites
- NATIONALITIES SERVICE OF CENTRAL CALIFORNIA, Fresno, CA 1983 – 1984  
(Refugee resettlement agency) **Program/Fiscal Specialist**
- ASSOCIATED INDIAN SERVICES, INC., Fresno, CA 1982 – 1983  
**Assistant Director and Community Nutrition Program Coordinator**
- UNIVERSITY OF CALIFORNIA COOPERATIVE EXTENSION, 1981  
Community Resources, Davis, CA, **Staff Research Associate**
- OFFICE OF RIVERSIDE COUNTY SUPERINTENDENT OF SCHOOLS, 1978 – 1980  
Children's Services, Riverside, CA, **Child Nutrition Advisor**

### EDUCATION

- Ed.D. Joint Doctoral Program in Educational Leadership  
University of California, Davis/California State University, Fresno, CA  
Dissertation Title: *A Qualitative Study of Leadership Practices and School-Community Interrelationships in High-Performing, High-Poverty Rural California High Schools*
- M.S. Community Development, administration and adult education emphases  
University of California, Davis, CA Project: *Community Needs Assessment Handbook*
- Graduate work in teacher education, California Polytechnic University, Pomona, CA
- Graduate work in teacher education, California State University, San Bernardino, CA
- B.S. Public Health Science, health education emphasis  
Loma Linda University, Riverside and Loma Linda, CA

### PUBLIC OFFICE

- Fresno County Board of Education Trustee, Area 4, 12/2018 – present President (1 yr), VP (1 yr)
- Sanger Unified School District Trustee, Area 4, 12/2012 - 2018 President (1 yr), VP (3 yrs), Clerk (2 yrs)

## BOARD ACTION ITEM

DATE:	February 9, 2022
TOPIC:	Approval of School Safety Plan for 2021-2022
ISSUE:	Every year we are required to update our Shelly Baird School Safety Plan and bring it to the board for final approval
BACKGROUND:	California Education Code requires that a safety plan be in place for each school site and that the plan be updated each year and approved by March 1. Our School Site Council met to revise and approve the 2021-2022 plan.
RESOURCE:	Rebecca Jensen Assistant Superintendent of Special Education rebecca.jensen@kingscoe.org 559-589-7097
RECOMMENDATION:	The administration is seeking Board approval on the School Safety Plan for Shelly Baird School for the 2021- 2022 school year.















































































## BOARD ACTION ITEM

DATE: February 9, 2022

TOPIC: Approval of School Safety Plan for 2021-2022

ISSUE: Every year we are required to update our J.C. Montgomery School Safety Plan and bring it to the board for final approval

BACKGROUND: California Education Code requires that a safety plan be in place for each school site and that the plan be updated each year and approved by March 1. Our School Site Council met to revise and approve the 2021-2022 plan.

RESOURCE: Joy Santos  
Assistant Superintendent of Educational Services  
joy.santos@kingscoe.org  
559-589-7068

RECOMMENDATION: The administration is seeking Board approval on the School Safety Plan for J.C. Montgomery School for the 2021- 2022 school year.

































































## DISCUSSION ITEM

DATE:	February 9, 2022
TOPIC:	Review of the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year for Kings County Office of Education
ISSUE:	LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA’s educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.
BACKGROUND:	Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA.
RESOURCE:	Joy Santos Assistant Superintendent, Educational Services <a href="mailto:joy.santos@kingscoe.org">joy.santos@kingscoe.org</a> 559-589-7068
RECOMMENDATION:	Discussion item. No action is necessary

Kings County Office of Education  
2021-22 Budget Overview

Projected General Fund Revenue for the 2021-22 School Year	Amount from Adopted Budget	Amount Budgeted as of First Interim	Difference	%
Total LCFF Funds	\$7,419,472	\$7,471,267	\$51,795	0.70%
LCFF Supplemental & Concentration grants	\$162,970	\$162,970	\$0	0.00%
All other state funds	\$6,094,728	\$9,376,428	\$3,281,700	53.84%
All local funds	\$20,524,689	\$21,350,986	\$826,297	4.03%
All federal funds	\$5,370,432	\$5,657,061	\$286,629	5.34%
Total Projected Revenue	\$39,409,321	\$43,855,743	\$4,446,422	11.28%

Explanation of Difference: increase in tax transfer to special ed; increase in grant revenues for ASES, early learning education center, strong workforce, special ed dispute resolution and learning recovery support, safe schools for all, and COVID mitigation for counties; increase in our special ed funding

Total Budgeted Expenditures for the 2021-22 School Year	Amount from Adopted Budget	Amount Budgeted as of First Interim	Difference	%
Total Budgeted General Fund Expenditures	\$37,816,358	\$42,852,441	\$5,036,083	13.32%
Total Budgeted Expenditures in the LCAP	\$692,151	\$700,339	\$8,188	1.18%
Total Budgeted Expenditures for High Needs Students in the LCAP	\$190,918	\$196,366	\$5,448	2.85%
Expenditures not in the LCAP	\$37,124,207	\$42,152,102	\$5,027,895	13.54%

Explanation of Difference: teacher bargaining unit salary increase; additional supplies and equipment associated with lottery, ASES, early learning center, learning recovery, COVID response, in person instruction, county safe schools, and strong workforce; increase in contracted services for speech; additional outlay for early learning center and information technology projects

## DISCUSSION ITEM

DATE: February 9, 2022

TOPIC: Quarterly Williams Complaint Report Summary

ISSUE: Review of quarterly Williams Uniform Complaint report summary for Quarter 2: October 1, 2021 – December 31, 2021.

BACKGROUND: The County Superintendent of schools, or designee, shall report summarized data on the nature and resolution of all complaints for office operated classes and programs on a quarterly basis to the County Board of Education. The report shall include the number of complaints by general subject area and the number of resolved and unresolved complaints. These summaries shall be publicly reported on a quarterly basis at a regularly scheduled board meeting (Educational Code 35186).  
A Williams Complaint is a type of Uniform Complaint (UCP), regarding instructional materials, emergency or urgent facilities conditions that pose a threat to the health and safety of pupils, and teacher vacancy or miss-assignment and may be filed anonymously. County Offices and School Districts are required to have policies that describe the complaint process.

RECOMMENDATION: Discussion item. No action is necessary

RESOURCE: Joy Santos  
Assistant Superintendent,  
Educational Services  
[joy.santos@kingscoe.org](mailto:joy.santos@kingscoe.org)  
559-589-7068

## Quarterly Report on *Williams* Uniform Complaints

[Education Code § 35186(d)]

District: Kings County Office of Education

Person completing this form: Joy Santos

Title: Assistant Superintendent, Educational Services

Quarterly Report Submission Month/Quarter:  
(check one)

- ☐ October 1<sup>st</sup> Quarter (7/1-9/30)  
☒ January 2<sup>nd</sup> Quarter (10/1-12/31)  
☐ April 3<sup>rd</sup> Quarter (1/1-3/31)  
☐ July 4<sup>th</sup> Quarter (4/1-6/30)

Quarterly Report Submission Year: 2021-2022

Date for information to be reported publicly at governing board meeting: 2/9/2022

Please check the box that applies:



No complaints were filed with any school in the district during the quarter indicated above.

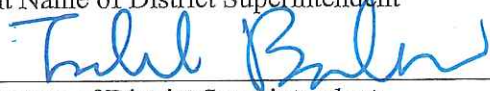


Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
TOTALS	0		

**Todd Barlow**

Print Name of District Superintendent



Signature of District Superintendent

2/9/2022

Date

Please submit to: Genevieve Almanzar, Coordinator  
Kings County Office of Education  
Williams Compliance  
(559) 589-7035  
[info.foundationalservices@kingscoe.org](mailto:info.foundationalservices@kingscoe.org)

BOARD MEETING  
Information Item / Public Comment  
February 9, 2022

**TOPIC:** American Rescue Plan Act Elementary and Secondary School Relief Fund (ESSER III) Safe Return to In-Person Instruction Local Educational Agency Plan.

**ISSUE:** The American Rescue Plan Act, signed into law on March 11, 2021, provided nearly \$122 billion for the Elementary and Secondary School Relief Fund (ESSER).

**BACKGROUND:** The U.S. Department of Education requires all Local Educational Agencies (LEAs) receiving ESSER III funds to submit an LEA Plan for the Safe Return to In-Person Instruction and Continuity of Services. It is required that the LEA periodically, but no less frequently than every six months, review and revise the plan to ensure it is consistent with current, relevant guidance from the CDC. LEAs are required to seek public input on any revisions to its plan no less frequently than every six months.

KCOE's plan includes the COVID Prevention Plan, along with the Safe Return to In-Person Instruction and Continuity of Services plans for both J.C. Montgomery and Shelly Baird Schools.

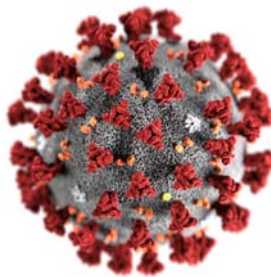
**RESOURCE:** Lisa Horne, Assistant Superintendent Human Resources  
Kings County Office of Education  
1144 West Lacey Boulevard  
Hanford, CA 93230  
Lisa.horne@kingscoe.org  
Phone: (559) 589-7094

**RECOMMENDATION:** The KCOE administrators have reviewed and revised the plan in accordance with CDC guidance and guidelines. The plan has been shared with KCOE staff and posted on the website. KCOE seeks public input on the plan.



# **Employee Injury and Illness Prevention Plan Addendum**

## **COVID – 19 Prevention Program (CPP)**





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## **Background**

### **What is Coronavirus Disease 2019 (COVID-19)**

On February 11, 2020, the World Health Organization announced an official name for the disease that is causing the 2019 novel coronavirus outbreak, first identified in Wuhan China. The new name of this disease is coronavirus disease 2019, abbreviated as COVID-19.

There are many types of human coronaviruses. COVID-19 is a new disease, caused by a novel (or new) coronavirus that has not previously been seen in humans.

### **Coronavirus Disease 2019 (COVID-19) - How Does the Virus Spread?**

The virus that causes COVID-19 is thought to spread mainly from person to person through respiratory droplets produced when an infected person coughs or sneezes. These droplets can land in the mouths and/or noses of people who are nearby or possibly be inhaled into the lungs. Spread is more likely when people are in close contact with one another (within about 6 feet).

COVID-19 seems to be spreading easily and sustainably in the community (community spread) in many affected geographic areas. Community spread means people have been infected with the virus in an area, including some who are not sure how or where they became infected.

It may be possible that a person can get COVID-19 by touching a surface or object that has the virus on it and then touching their own mouth, nose, or eyes. This is not thought to be the main way the virus spreads, but the Center for Disease Control and Prevention (CDC) is still learning more about how this virus spreads.

### **Injury and Illness Prevention Program (IIPP)**

California employers are required to establish and implement an Injury and Illness Prevention Program (IIPP) to protect employees from workplace hazards, including infectious diseases.

Employers are required to determine if COVID-19 infection is a hazard in their workplace. If it is a workplace hazard, then employers must implement infection control measures, including applicable and relevant recommendations from the CDC. For most California workplaces, adopting changes to their IIPP is mandatory since COVID-19 is widespread in the community.

## Introduction

The Kings County Office of Education (KCOE) is committed to the safety and health of all employees, including volunteers, and recognizes the need to comply with regulations governing injury and accident prevention and employee safety. By making safety a high priority for every employee, KCOE can reduce injuries and illness, increase productivity and promote a safer and healthier work environment.

This addendum to KCOE's Injury and Illness Prevention Program is a framework applicable during the (COVID-19) public health emergency. The protocols outlined in this document will be continually reviewed and modified based on the ongoing and updated guidance from the CDC, CDPH, KCDPH, (state and local public health agencies), and KCOE policies, procedures, and operations.

This Injury and Illness Prevention Program addendum for COVID-19 Prevention Program (CPP) was reviewed, modified, and adopted by the Superintendent's Cabinet on July 21, 2020. The plan will be reviewed no later than every six months and updated as needed.

The Kings County Office of Education hereby assigns responsibility for implementing and maintaining the Injury and Illness Prevention Program addendum (COVID-19) to the Assistant Superintendent of Human Resources, Lisa Horne.

Contact information: [lisa.horne@kingscoe.org](mailto:lisa.horne@kingscoe.org), (559) 589-7094

## Authority and Responsibility

The Assistant Superintendent of Human Resources has overall authority and responsibility for implementing the provisions of this CPP in our workplace. In addition, all managers and supervisors are responsible for implementing and maintaining the CPP in their assigned work areas and for ensuring employees receive answers to questions about the program in a language they understand.

All employees are responsible for using safe work practices, following all directives, policies and procedures, and assisting in maintaining a safe work environment

Identification and Evaluation of COVID-19 Hazards.

We implement the following in our workplace:

- Conduct regular workplace-specific evaluations using the Appendix A: Identification of COVID-19 Hazards form.
- Evaluate employees' potential workplace exposures to all persons at, or who may enter, our workplace.
- Review applicable orders and general and industry-specific guidance from the State of California, Cal/OSHA, and the local health department related to COVID-19 hazards and prevention.
- Evaluate existing COVID-19 prevention controls in our workplace and the need for different or additional controls.
- Conduct periodic inspections using the Appendix B: COVID-19 Inspections form as needed to identify unhealthy conditions, work practices, and work procedures related to COVID-19 and to ensure compliance with our COVID-19 policies and procedures.

## Essential Infection Prevention Measures – KCOE Strategies

Employees and their authorized employees' representatives are encouraged to participate in the identification and evaluation of COVID-19 hazards by: submitting work requests to their manager and/or the maintenance department, emailing, calling, or making an appointment with the human resources department, or providing input in meetings, discussions, or by any other means practicable.

Employees and the public are also invited to provide input on the Safe Return to In Person Instruction and Continuity of Services Plan for JC Montgomery School and Shelly Baird School.

### Correction of COVID-19 Hazards

Unsafe or unhealthy work conditions, practices or procedures will be documented on the Appendix B: COVID-19 Inspections form, and corrected in a timely manner based on the severity of the hazards, as follows:

The severity of the hazard will be assessed by the appropriate department manager and/or the safety committee, and correction time frames will be assigned accordingly. Follow-up measures will be taken to ensure timely correction in accordance with policies and procedures.

### Control of COVID-19 Hazards

The Kings County Office of Education, to the extent possible, will implement the following guidelines to mitigate employee exposure to the coronavirus disease (COVID-19) in the workplace.

- Encourage and remind everyone to wash or sanitize their hands often
  - This includes handwashing posters at all wash basins, individual hand sanitizer for work stations, hand sanitizer at building entrances and other strategic locations, and antimicrobial sanitizing solution available for employees, who have been trained, to use on work stations and common areas throughout the work day
- Routinely sanitizing high-touch surfaces throughout the day by trained employees to supplement the thorough sanitization done by maintenance staff
- Supporting physical distancing (6 feet) with visual cues and reminders, protocol for traffic patterns, and restricting access to essential personnel only
  - Special arrangement of office furniture, plexi glass dividers and/or alternate work station assignments where appropriate
- Implementing individual control measures and daily health screenings for all staff (self-certification form). See also CDC's Self Checker
- Requiring/reminding people to stay home if they feel unwell
- Providing generous sick leave policies to support recovery and prevent the spread of germs (~~See COVID leave request packet~~)
- Providing for the use of face coverings for all staff and students
- Implementing and following updates of CDPH Guidance for Use of Face Coverings for the use of face coverings - face coverings **MUST** be worn at **ALL** times while on duty. The only exceptions are as follows:
  - If you are working in an enclosed office or room alone

- If you are actively eating or drinking provided you are able to maintain a distance of at least six feet away from others
- If you are outdoors and maintaining at least 6 feet of physical distance from others
- If you have an Interactive Process Agreement in place for an exemption or accommodation
- If you are fully vaccinated and not on a school site where children are present.
- Train all staff (Zoom, Google, Keenan Safe Schools, etc...)
  - Antimicrobial Pesticides Training required for all staff
  - Cal/OSHA COVID 19 Protection Plan Training required for all staff
- Provide access to programs and the equipment needed to facilitate meetings in a way that allows for physical distancing such as Zoom and Google Meets
- Consideration and implementation of flexible, blended, and/or staggered work schedules
- Continued closure of building to general public (Stop sign reminder at entry door)
  - Essential visitors by appointment only and with precautions
  - Wellness Screening Checklist for essential visitors with an appointment prior to entry & face coverings required
- Continuous review of all relevant Public Health recommendations
- Provide necessary equipment for times when staff are assigned to work off-site
- Limit the need for employees to share phones, desks, and other equipment
- Consider and review physical spaces including assigned work stations and areas (individualized conversations with staff regarding their work station)
- Design and control internal traffic patterns, limit work areas to those staff assigned to the area whenever possible
- Provide resources for additional cleaning, sanitization, and protective measures
- Conduct Interactive Process Meetings with any staff who have special needs to consider accommodations

## Engineering controls

We implement the following measures for situations where we cannot maintain at least six feet between individuals: assign an alternate work station, add plexi or other partitions, stagger work assignments or other appropriate means as determined on a case by case basis.

We maximize, to the extent feasible, the quantity of outside air for our buildings with mechanical or natural ventilation systems by:

- Ventilation systems are properly maintained and regularly inspected.
- Ventilation system filters are maintained and replaced in accordance with manufacturers specifications.

## Essential Infection Prevention Measures – Employee Responsibility

During this COVID-19 public health emergency, KCOE employees have a collective responsibility to ensure the protection of all people in the workplace by staying abreast of current public health guidelines to mitigate exposure to the coronavirus disease (COVID-19). All employees are trained regarding the following practices:

- Wash or sanitize hands often – wash upon arrival at work and prior to leaving (check out hand sanitizer for your work station from building designee, HR, or Business department)
  - How to notify maintenance or their supervisor if any washing facilities do not have an adequate supply of suitable cleansing agents, water and single-use towels
- Wipe down your personal work space regularly –at least upon arrival/departure daily (after you have completed the Antimicrobial Pesticides training via the Keenan Safe Schools portal)
  - Do not bring cleaning products and/or disinfectants into the workplace that are not approved. Avoid close contact with others (any contact within 6 feet of another person for a total of 15 minutes or more within a 24 hour period)
- Respect physical distancing – this includes during break and lunch times
  - Do not enter other work areas, spaces, or offices unless necessary
  - Avoid physical contact such as shaking hands
  - Carry your own pen etc...with you instead of borrowing from others
- Take breaks individually if unable to maintain 6 feet distance – if you do use the break room or other common areas, wipe down the area you occupied with sanitizer prior to leaving it
- Avoid in person meetings in favor of video conferencing, email, or phone communications
- Practice your daily wellness screening and self-report any concerns - refer to the [CDC guidelines for self-screening at https://www.cdc.gov/coronavirus/2019-ncov/symptoms-symptoms.html](https://www.cdc.gov/coronavirus/2019-ncov/symptoms-symptoms.html).
- Limit your potential exposure outside of work - Notify HR and/or your assigned contact tracer if you become aware that you have had contact with someone who is COVID positive
- Inform your manager or HR of any concerns & share ideas or suggestions
- Be thoughtful and considerate regarding the precautionary measures and concerns of others
- Wear a cloth face covering over your nose and mouth at **ALL** times while on duty. The only exceptions are as follows:
  - If you are working in an enclosed office or room alone
  - If you are actively eating or drinking provided you are able to maintain a distance of at least six feet away from others
  - If you are outdoors and maintaining at least 6 feet of physical distance from others
  - If you have an Interactive Process Agreement in place for an exemption or accommodation

- Contact Lisa Horne in HR to schedule an interactive process meeting if needed x7094 or lisa.horne@kingscoe.org
- Leave doors/windows open when possible to enhance ventilation
- STAY HOME if you are unwell – follow all public health agency guidelines
  - Employees who are out ill with fever or acute respiratory symptoms that affect normal breathing who have not been tested for the COVID-19 virus or who have tested negative for the COVID-19 virus, should consult with their physician before physically returning to work.
  - Employees who test positive for the COVID-19 virus should not return to work until all of the following occurs:
    - At least twenty four hours pass with no fever (without the use of fever-reducing medications) and no acute respiratory illness symptoms; and
    - At least 510 days pass since the symptoms first appeared; and test negative for COVID-19; and
    - Provide a medical release to the District before physically returning to work or be cleared to return to work by the Identified Contact Tracers

#### Employees who return to work following a five day

- Employees who return to work following an illness should promptly report any recurrence of symptoms to a designated contact tracer ~~their immediate supervisor~~

#### Personal Protective Equipment (PPE)

KCOE recognizes that engineering and administrative controls are considered effective in minimizing exposure to COVID-19 but PPE may also need to be considered to prevent certain exposures. The correct use of PPE can help prevent some exposures, but it should not take the place of other prevention strategies. Examples of PPE include gloves, goggles, face shields, smocks, and face coverings. During an outbreak of an infectious disease, such as COVID-19, recommendations for PPE specific to job tasks will be considered and may change depending on the updated risk assessments for our employees and information on PPE effectiveness in preventing the spread of COVID-19.

#### **Identification of High Traffic – High Touch Common Areas**

KCOE recognizes that high traffic – high touch common areas in the workplace need cleaning and disinfecting to limit the spread of the COVID-19 virus.

KCOE has assigned personnel and established routine schedules to clean and disinfect common surfaces and objects in the workplace. This includes, but is not limited to, classroom technology devices, containers, counters, tables, desks, chairs, benches, door handles, knobs, drinking fountains, refrigerators, bathroom surfaces, and trashcans.

The process of disinfecting includes providing disinfecting products, that are EPA approved for use against the virus that causes COVID-19 and following the manufacturer's instructions for all cleaning and disinfection products (e.g., safety requirements, PPE, concentration, contact time.) In addition, all staff with access to such products will participate in specially designated training on the safe use of

the product.

### **KCOE Response - Confirmed or Suspected COVID-19 Case**

KCOE will consult with the Kings County Department of Public Health to ensure mitigation practices and response protocols are aligned with current expectations as information about the COVID-19 virus continues to evolve.

#### Confirmed COVID-19 Case

The CDC recommends that persons directly exposed to an individual who has tested positive or been diagnosed with COVID-19 should self-quarantine for up to 14 days. ~~(see chart below).~~

If an employee is confirmed to have the COVID-19 infection, KCOE will carry out contact tracing, inform the Kings County Department of Public Health (KCDPH), report to our Worker's Comp Department, and will inform other workers, subcontractors, and labor representatives of the possible exposure to COVID-19 in the workplace while maintaining confidentiality as required by the Americans with Disabilities Act (ADA).

#### Cleaning and Disinfecting – Confirmed COVID-19 Case

1. Temporarily close the general area where the infected employee worked until thorough cleaning and sanitization can be completed.
2. If possible, open outside doors and windows and use fans to increase air circulation in the area. Wait 24 hours or as long as practical before cleaning and disinfecting the area.
3. Conduct deep cleaning of the entire general area where the infected employee worked and may have been, including breakrooms, restrooms and travel areas, with a cleaning agent approved for use by the EPA against the Coronavirus.
4. Maintenance personnel cleaning the area will be equipped with the proper personal protective equipment for COVID-19 disinfection (gloves and face covering).

#### Investigating and Responding to COVID-19 Cases or Exposure Concerns

Employees who had potential COVID-19 exposure in our workplace will be:

- Offered COVID-19 testing at no cost during their working hours.
- Provided information on benefits and leave options available to them.

An employee who has been in close contact (closer than 6 feet for more than 15 minutes cumulatively within a 24 hour period) with a person who may have the COVID-19 infection, should self-quarantine until 14 days from the last date that they were in close contact with that person. The employee suspected of being exposed to the COVID-19 infection should, as soon as practical, confirm the COVID-19 exposure and provide medical verification or be cleared by a designated contact tracer prior to returning to work.

### **System for Communicating**

Our goal is to ensure that we have effective two-way communication with our employees. In compliance with AB 685 (Chapter 84, Statutes of 2020), KCOE will provide notification to all employees (including their labor reps) and the employer of any subcontracted workers who may have been exposed to COVID-19 in the workplace with the following information:



- who employees should report COVID-19 symptoms and possible hazards to  
KCOE Designated Contact Tracers:

Liz Ibarra, COVID HR Technician, all staff  
(559) 589-7064, [liz.ibarra@kingscoe.org](mailto:liz.ibarra@kingscoe.org)

Lisa Horne, HR Dept. ~~— back up for all other staff members who do not directly serve students on a school site~~ 589-7094 or [lisa.horne@kingscoe.org](mailto:lisa.horne@kingscoe.org)

Valerie Misenhimer-Miller, School Nurse ~~— back up for~~ Shelly Baird School staff members 589-7034 [valerie.misenhimer@kingscoe.org](mailto:valerie.misenhimer@kingscoe.org)

Lisa Leonard, School Nurse ~~— back up for~~ SELPA staff members ~~and other staff who have direct contact with students on a campus~~ 589-2634 or [lleonard@kingscoe.org](mailto:lleonard@kingscoe.org)

Julie Gong, School Nurse - Back up support to all and district direct service 589-2635 or [jgong@kingscoe.org](mailto:jgong@kingscoe.org)

If unable to reach or get a timely response from any of our contact tracers, call the HR office at 589-7086 or 589-7081 or the KCOE reception desk at 589-2500 for assistance.

- Information about benefits and leave options.
- That employees can report symptoms and hazards without fear of reprisal (anti-retaliation and anti-discrimination protections).
- KCOE procedures or policies for accommodating employees with medical or other conditions that put them at increased risk of severe COVID-19 illness.
- How employees can access free COVID-19 testing available during work hours.
- Information about our disinfection and safety plan/procedures
- Notice if the employee has been identified as a close contact of the COVID-19 positive person.
- Information on who to contact for additional information.

This written notice will be provided within 1 business day of receiving notification of potential exposure.

Communication between employees and KCOE on matters relating to COVID-19 is imperative. All communications will be carefully considered to provide for employee confidentiality to the extent possible. Communication will be conducted via email, US mail, postings, employee trainings, staff meetings, on the KCOE shared Google Drive and/or via in person discussions.

1. All KCOE employees should immediately report any concerns regarding COVID-19 mitigation practices or possible COVID-19 exposure in the workplace to their supervisor and/or human resources.
2. Supervisors who require additional guidance or assistance should contact the Human Resources Department.

### **Training and Instruction**

KCOE will provide training in the general description of COVID-19, symptoms, when to seek medical attention, how to prevent its spread, and the employer's procedures for preventing its spread at the workplace. The training may consist of reviewing written documentation, online video

trainings and/or acknowledge receipt of the KCOE's COVID-19 Injury and Illness Prevention Program addendum.

This plan will be continually reviewed, adjusted, and updated to reflect and align with the most current information and guidelines available.

The most recent and up to date version can be found on the KCOE website -[www.kingscoe.org](http://www.kingscoe.org) and on the KCOE Goggle Drive in the Forms folder under Safety.

Please direct suggestions, concerns, or questions to Lisa Horne, Assistant Superintendent Human Resources at (559) 589-7094 or [lisa.horne@kingscoe.org](mailto:lisa.horne@kingscoe.org) or to any member of the KCOE leadership team.

We will provide effective training and instruction that includes:

- Our COVID-19 policies and procedures to protect employees from COVID-19 hazards.
- Information regarding COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws.
- The fact that:
  - COVID-19 is an infectious disease that can be spread through the air.
  - COVID-19 may be transmitted when a person touches a contaminated object and then touches their eyes, nose, or mouth.
  - An infectious person may have no symptoms.
- Methods of physical distancing of at least six feet and the importance of combining physical distancing with the wearing of face coverings.
- The fact that particles containing the virus can travel more than six feet, especially indoors, so physical distancing must be combined with other controls, including face coverings and hand hygiene, to be effective.
- The importance of frequent hand washing with soap and water for at least 20 seconds and using hand sanitizer when employees do not have immediate access to a sink or hand washing facility, and that hand sanitizer does not work if the hands are soiled.
- Proper use of face coverings and the fact that face coverings are not respiratory protective equipment - face coverings are intended to primarily protect other individuals from the wearer of the face covering.
- COVID-19 symptoms, and the importance of obtaining a COVID-19 test and not coming to work if the employee has COVID-19 symptoms.

Documentation on participation in training will be maintained in the Keenan Safe Schools website.

## Exclusion of COVID-19 Cases

Where we have a COVID-19 case in our workplace, we will limit transmission by:

- Ensuring that COVID-19 cases are excluded from the workplace until our return-to-work requirements are met.
- Excluding employees with COVID-19 exposure from the workplace in accordance with CDC/CDPH guidelines.
- Continuing and maintaining an employee's earnings, seniority, and all other employee rights and benefits when it has been determined that the COVID-19 exposure is work related.
- Providing employees at the time of exclusion with information on available benefits.

## Reporting, Recordkeeping, and Access

It is our policy to:

- Report information about COVID-19 cases at our workplace to the local health department whenever required by law, and provide any related information requested by the local health department.
- Report immediately to Cal/OSHA any COVID-19-related serious illnesses or death, as defined under CCR Title 8 section 330(h), of an employee occurring in our place of employment or in connection with any employment.
- Maintain records of the steps taken to implement our written COVID-19 Prevention Program in accordance with CCR Title 8 section 3203(b).
- Make our written COVID-19 Prevention Program available at the workplace to employees, authorized employee representatives, and to representatives of Cal/OSHA immediately upon request.
- Keep a record of and track all reported COVID-19 cases.

## Return-to-Work Criteria

- COVID-19 cases with COVID-19 symptoms will not return to work until all the following have occurred:
  - At least 24 hours have passed since a fever of 100.4 or higher has resolved without the use of fever-reducing medications.
  - COVID-19 symptoms have improved.
  - At least ~~10~~ 5 days have passed since COVID-19 symptoms first appeared.
  - A supervised rapid antigen test gleans negative results.
- COVID-19 cases who tested positive but never developed COVID-19 symptoms will not return to work until a minimum of 10 days have passed since the date of specimen collection of their first positive COVID-19 test.
- A negative COVID-19 test will ~~not~~ be required in circumstances where it is required by CDC guidelines for an employee to return to work.

All persons, regardless of symptoms or negative COVID-19 test results, will be considered potentially infectious. Particular attention will be paid to areas where people may congregate or come in contact with one another, regardless of whether employees are performing an assigned work task or not. For example: meetings, entrances, bathrooms, hallways, aisles, walkways, elevators, break or eating areas, cool-down areas, and waiting areas.

Evaluation of potential workplace exposure will be to all persons at the workplace or who may enter the workplace, including coworkers, employees of other entities, members of the public, customers or clients, and independent contractors. We will consider how employees and other persons enter, leave, and travel through the workplace, in addition to addressing fixed work locations.

## **Appendices/Sample Forms:**

- Inspection Form
- Confidentiality of Records Information
- Multiple COVID-19 Infections and COVID-19 Outbreaks Procedures
- Major COVID-19 Outbreak Procedures
- References
- COVID Case Documentation
- Close Contact Identification
- Symptomatic Student Documentation
- KCDPH Case Reporting Chart
- KCOE Isolation/Quarantine Guidelines Chart
- Isolation Room Kit Contents

## COVID-19 Inspections

Date:

Name of person conducting the inspection:

Work location evaluated:

Exposure Controls	Status	Person Assigned to Correct	Date Corrected
<b>Engineering</b>			
Barriers/partitions			
Ventilation (amount of fresh air and filtration maximized)			
Additional room air filtration			
<b>Administrative</b>			
Physical distancing			
Surface cleaning and disinfection (frequently enough and adequate supplies)			
Hand washing facilities (adequate numbers and supplies)			
Disinfecting and hand sanitizing solutions being used according to manufacturer instructions			
<b>PPE</b> (not shared, available and being worn)			
Face coverings (cleaned sufficiently often)			
Gloves			
Face shields/goggles			
Respiratory protection			

## **Confidentiality of Records**

All personal identifying information of COVID-19 cases or symptoms will be kept confidential. All COVID-19 testing or related medical services provided by us will be provided in a manner that ensures the confidentiality of employees, with the exception of unredacted information on COVID-19 cases that will be provided immediately upon request to the local health department, CDPH, Cal/OSHA, the National Institute for Occupational Safety and Health (NIOSH), or as otherwise required by law.

All employees' medical records will also be kept confidential and not disclosed or reported without the employee's express written consent to any person within or outside the workplace, with the following exceptions: (1) Unredacted medical records provided to the local health department, CDPH, Cal/OSHA, NIOSH, or as otherwise required by law immediately upon request; and (2) Records that do not contain individually identifiable medical information or from which individually identifiable medical information has been removed.

## **Multiple COVID-19 Infections and COVID-19 Outbreaks**

This section will be implemented if our workplace is identified by KCDPH as the location of a COVID-19 outbreak, or there are three or more COVID-19 cases in our workplace within a 14-day period. Reference section 3205.1 for details.

### **COVID-19 testing**

- We will provide COVID-19 testing to all employees in our exposed workplace except for employees who were not present during the period of an outbreak identified by a local health department or the relevant 14-day period. COVID-19 testing will be provided at no cost to employees during employees' working hours.
- COVID-19 testing consists of the following:
  - All employees in our exposed workplace will be immediately tested and then tested again one week later. Negative COVID-19 test results of employees with COVID-19 exposure will not impact the duration of any quarantine period required by, or orders issued by, the local health department.
  - After the first two COVID-19 tests, we will continue to provide COVID-19 testing of employees who remain at the workplace at least once per week, or more frequently if recommended by the local health department, until there are no new COVID-19 cases detected in our workplace for a 14-day period.
  - We will provide additional testing when deemed necessary by Cal/OSHA.

### **Exclusion of COVID-19 cases**

We will ensure COVID-19 cases and employees who had COVID-19 exposure are excluded from the workplace in accordance with our CPP Exclusion of

COVID-19 Cases and Return to Work Criteria requirements, and local health officer orders if applicable.

#### Investigation of workplace COVID-19 illness

We will immediately investigate and determine possible workplace-related factors that contributed to the COVID-19 outbreak in accordance with our CPP

Investigating and Responding to COVID-19 Cases.

#### COVID-19 investigation, review and hazard correction

In addition to our CPP Identification and Evaluation of COVID-19 Hazards and Correction of COVID-19 Hazards, we will immediately perform a review of potentially relevant COVID-19 policies, procedures, and controls and implement changes as needed to prevent further spread of COVID-19.

The investigation and review will be documented and include:

- Investigation of new or unabated COVID-19 hazards including:
  - Our leave policies and practices and whether employees are discouraged from remaining home when sick.
  - Our COVID-19 testing policies.
  - Insufficient outdoor air.
  - Insufficient air filtration.
  - Lack of physical distancing.
- Updating the review:
  - Every thirty days that the outbreak continues.
  - In response to new information or to new or previously unrecognized COVID-19 hazards.
  - When otherwise necessary.
- Implementing changes to reduce the transmission of COVID-19 based on the investigation and review. We will consider:
  - Moving indoor tasks outdoors or having them performed remotely.
  - Increasing outdoor air supply when work is done indoors.
  - Improving air filtration.
  - Increasing physical distancing as much as possible.
  - Respiratory protection.

#### Notifications to the local health department

- Immediately, but no longer than 48 hours after learning of three or more COVID-19 cases in our workplace, we will contact the local health department for guidance on preventing the further spread of COVID-19 within the workplace.
- We will provide to the local health department the total number of COVID-19 cases and for each COVID-19 case, the name, contact information, occupation, workplace location, business address, the hospitalization and/or fatality status, and North American Industry Classification System code of the workplace of the COVID-19 case, and any other information requested by the local health department. We will continue to give notice to the local health department of any subsequent COVID-19 cases at our workplace.

## **Major COVID-19 Outbreaks**

This section will be implemented should our workplace experience 20 or more COVID-19 cases within a 30-day period. It will stay in effect until there are no new COVID-19 cases detected in our workplace for a 14-day period.

### **COVID-19 testing**

We will provide twice a week COVID-19 testing, or more frequently if recommended by the local health department, to all employees present at our exposed workplace during the relevant 30-day period(s) and who remain at the workplace. COVID-19 testing will be provided at no cost to employees during employees' working hours.

### **Exclusion of COVID-19 cases**

We will ensure COVID-19 cases and employees with COVID-19 exposure are excluded from the workplace in accordance with our CPP Exclusion of COVID-19 Cases and Return to Work Criteria, and any relevant local health department orders.

### **Investigation of workplace COVID-19 illnesses**

We will comply with the requirements of our CPP Investigating and Responding to COVID-19 Cases.

### **COVID-19 hazard correction**

In addition to the requirements of our CPP Correction of COVID-19 Hazards, we will take the following actions:

- In buildings or structures with mechanical ventilation, we will filter recirculated air with Minimum Efficiency Reporting Value (MERV) 13 or higher efficiency filters if compatible with the ventilation system. If MERV-13 or higher filters are not compatible with the ventilation system, we will use filters with the highest compatible filtering efficiency. We will also evaluate whether portable or mounted High Efficiency Particulate Air (HEPA) filtration units, or other air cleaning systems would reduce the risk of transmission and implement their use to the degree feasible.
- We will determine the need for a respiratory protection program or changes to an existing respiratory protection program under CCR Title 8 section 5144 to address COVID-19 hazards.
- We will evaluate whether to halt some or all operations at our workplace until COVID-19 hazards have been corrected
- Implement any other control measures deemed necessary by Cal/OSHA.

### **Notifications to the local health department**

We will comply with the requirements of our Multiple COVID-19 Infections and COVID-19 Outbreaks-Notifications to the Kings County Department of Public Health.



## References

*Coronavirus Disease 2019 Basics*. Centers for Disease Control and Prevention (May 12, 2020). <https://www.cdc.gov/coronavirus/2019-ncov/faq.html#Coronavirus-Disease-2019-Basics>

*How Does the Virus Spread?* Centers for Disease Control and Prevention (March 23, 2020). <https://faq.coronavirus.gov/spread/how-does-the-virus-spread/>

*Cal/OSHA Interim General Guidelines on Protecting Workers from COVID-19*. State of California – Department of Industrial Relations (May 14, 2020). <https://www.dir.ca.gov/dosh/coronavirus/General-Industry.html>

*Public Health Recommendations for Community-Related Exposure*. Centers for Disease Control and Prevention (March 30, 2020). <https://www.cdc.gov/coronavirus/2019-ncov/php/public-health-recommendations.html>

*CDC Activities and Initiatives Supporting the COVID-19 Response and the President's Plan for Opening America Up Again*. Centers for Disease Control and Prevention (May 2020). <https://www.cdc.gov/coronavirus/2019-ncov/downloads/php/CDC-Activities-Initiatives-for-COVID-19-Response.pdf#page=45>

*Cleaning and Disinfection for Community Facilities*. Centers for Disease Control and Prevention (May 27, 2020). <https://www.cdc.gov/coronavirus/2019-ncov/community/organizations/cleaning-disinfection.html>

*COVID-19 Industry Guidance: Office Workspaces*. California Department of Public Health (May 12, 2020). <https://covid19.ca.gov/pdf/guidance-office-workspaces.pdf>

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## What Employers and Workers Need to Know About COVID-19 Isolation and Quarantine

January 19, 2022

This fact sheet provides employers and workers not covered by the [Aerosol Transmissible Diseases standard](#) with information on when and for how long workers must be excluded from the workplace if they test positive or are exposed to someone who has COVID-19. The chart below reflects the new California Department of Public Health (CDPH) isolation and quarantine periods guidance from January 6, 2022, which overrides the Cal/OSHA COVID-19 Prevention Emergency Temporary Standards in certain circumstances.

More information is available on [Cal/OSHA's ETS FAQs](#).

Vaccination status	Isolation or quarantine	Period of time to be excluded from work
<b>All workers that test positive for COVID-19, regardless of vaccination status</b>	Isolation	<ul style="list-style-type: none"> <li>Must be excluded from the workplace for at least 5 days.</li> <li>A worker can return to work after day 5 if they do not have symptoms <u>and</u> test negative.</li> <li>If a worker cannot test or declines to test<sup>1</sup> they can return to work after 10 days.</li> <li>Must wear a face covering around others at work for a total of 10 days after the positive test.</li> </ul>
<b>Unvaccinated workers exposed to someone with COVID-19</b>	Quarantine	<ul style="list-style-type: none"> <li>Must be excluded from the workplace for 5 days after the close contact <u>and</u> take a test on day 5.</li> <li>A worker can come back to work after day 5 if they test negative and do not have any symptoms.</li> <li>If the worker cannot test or declines to test<sup>1</sup> they can return to the workplace after day 10 if they do not have symptoms.</li> <li>Must wear a face covering around others at work for 10 days after exposure.</li> <li>If the worker develops symptoms, they must be excluded pending a test result.</li> </ul>
<b>Booster-eligible, but not boosted workers exposed to someone with COVID-19</b>	No quarantine	<ul style="list-style-type: none"> <li>Does not need to be excluded from work if asymptomatic but must have a negative test 3-5 days after close contact.</li> <li>Must wear a face covering around others at work for 10 days after exposure. If the worker develops symptoms, they must be excluded pending a test result.</li> </ul>
<b>Workers received a booster, or are fully vaccinated but not yet booster-eligible.</b>	No quarantine	<ul style="list-style-type: none"> <li>Does not need to be excluded from work if asymptomatic, but must take a test on day 5 after exposure.</li> <li>Must wear a face covering around others at work for 10 days after exposure.</li> <li>If they develop symptoms, the worker must be excluded from the workplace pending a test result.</li> </ul>

<sup>1</sup> An employer may require a test. More information is available in the [Department of Fair Employment and Housing FAQ](#).

## **Commonly Asked Questions**

### **When do workers need to be paid exclusion pay if exposed to COVID-19?**

When workers are required to be excluded from work due to work-related COVID-19 exposure, they must be paid exclusion pay. Workers should speak with their employers about available exclusion pay. Some exceptions apply, for example if the worker can work from home, or they are receiving disability pay or Workers' Compensation Temporary Disability Payments.

### **What is required if a worker was exposed to COVID-19 but tests are not available?**

If a worker that is unvaccinated cannot be tested as required, quarantine must continue for at least 10 days as explained in the table. If a worker is fully vaccinated, whether or not they are booster eligible or have received a booster, and the worker cannot be tested on or by day 5, as applicable, employers should follow the ETS by ensuring the worker wears a face covering and maintains six feet of distance for 14 days following the close contact.

This guidance is an overview, for full requirements see Title 8 sections [3205](#), [3205.1](#), [3205.2](#), [3205.3](#), [3205.4](#)

- January 19, 2022 – Updated to clarify this fact sheet does not apply to workplaces covered by the Aerosol Transmissible Diseases Standard.



# J.C. Montgomery Safe Return to In-Person Instruction and Continuity of Services Plan ~~20-21~~ 21-22



## Section 1: Introduction and Overview

Kings County Office of Education in conjunction with the Kings County Probation Department operates J.C. Montgomery School and serves incarcerated youth in Kings County. J.C. Montgomery is located within a juvenile correctional facility. The purpose of J.C. Montgomery School is to provide high quality education and personal growth opportunities to incarcerated youth in a challenging, safe and supportive learning environment.

**School/District:** J.C. Montgomery, Kings County Office of Education (Grades 6-12)

**Superintendent:** Todd Barlow

**Educational Services Program Director:** Joy Santos

**Principal:** Elizabeth Norris

**Transition Specialist:** Annalynn Escoto

*The J.C. Montgomery staff agrees to **periodically, but no less frequently than every six months,** re-evaluate the school setting for compliance with the enclosed plan and document/correct any deficiencies identified. Such evaluation will be communicated to the Kings County Department of Public Health and any updated plans will be **reviewed and submitted** within 30 days.*

## Section 2: Scheduling and Cohorting

*Students should remain in the same space and in groups as small and consistent as practicable. Keep the same students and teacher or staff with each group to the extent possible.*

### Planned Instructional Scheduling Model(s):

- In-Person Instruction 5 days per week
- Hybrid Learning Model
- ~~Distance Learning Model (plan in place in case of closure)~~
- **Short Term Independent Study (in place in case of required medical isolation by facility health staff)**

### District Description of Plan:

During in person instruction, students at J.C. Montgomery are maintained in cohorts (100, 200, 300 units). The students remain in the assigned classroom for their cohort periods 1-7 each day. The teachers rotate between these three classrooms. They have been provided with training and materials to sanitize the teacher workstations in between rotations. In the classrooms, students are separated into rows and no one sits directly next to any other student. In a hybrid learning model, one or more units may be quarantined and provided paper materials to utilize in their rooms and/or staff may be quarantined, so that students participate in distance learning during the sections the quarantined staff would normally lead in person. **As of October 2020, certain courses will be completed in a hybrid format: PE credits will be assigned through a physical activity log and probation will provide time each day for students to participate in physical activity. Students will be enrolled in virtual history/social studies courses.** ~~During a distance learning model, students would be in cohorts in the classroom setting. Teachers would provide both synchronous and asynchronous learning and support in compliance with the distance learning guidelines provided by the California Department of Education. Students with special needs who require in-person support might participate in a hybrid model during this time dependent upon their individualized education program (IEP).~~ **For students placed into medical isolation by the facility's medical staff, students will be provided with short term independent study work. Students on IEPs will receive Home Hospital support if asymptomatic during medical isolation.** See the J.C. Montgomery [Reopening Plan](#) for more information.

## Section 3: Training and Education

*Training and education should be ongoing throughout the school year as long as there is active community spread of COVID-19. Consider provision of material in both English and Spanish and include plans to reach vulnerable populations within the school community.*

Name of Primary Person(s) Responsible for COVID-19 Training and Education: Lisa Horne, Joy Santos, Elizabeth Norris

### Staff Training

- ✓ Proper Use, removal and washing of PPE/face coverings
- ✓ Knowing when to stay home
- ✓ Identifying and reporting symptoms in self and others
- ✓ Cleaning and Disinfection (classroom/non-classroom spaces)
- ✓ Employer's plan and procedures to protect workers from COVID-19 to the greatest extent possible
- ✓ Contingency Plans
- ✓ Hand hygiene
- ✓ Testing (when & where)
- ✓ How COVID-19 is spread

Specific Staff Training Measures: Staff received **annual** training on using sanitation products ~~on 7/1/20~~; staff received training on the Kings County Office of Education Wellness Precautions Plan on 7/8/20; informational materials on proper use, removal and washing of face coverings, hand hygiene, and testing locations were provided to staff on 7/27/20. Staff are informed and trained on updates as they become available local and/or state authorities. Staff completed **annual** online training on Coronavirus Awareness and Bloodborne

Pathogens ~~on 8/5/2020~~. Email updates to the Kings County Office of Education Wellness Precautions Plan are continuously sent to staff from the human resources department as new information and/or resources from the KCPHD is added.

**Student Training:**

- ✓ Proper Use, removal and washing of PPE/face coverings
- ✓ Hand hygiene
- ✓ Daily reminders on use of face covering, hand hygiene, and physical distancing
- ✓ Identifying and reporting symptoms
- ✓ How COVID-19 is spread

Specific Student Training/Education Measures: Students ~~were~~ **are annually** trained on the items above ~~on 8/7/2020~~. Students **annually** reviewed information on how COVID-19 is spread ~~on 8/14/20~~ with their classroom teachers.

**Parent Education:** (May include physical handouts, emails, text reminders, and/or virtual education)

- ✓ Proper Use, removal and washing of PPE/face coverings
- ✓ Hand hygiene/cough etiquette
- ✓ Cleaning and Disinfection at Home
- ✓ Identifying and reporting symptoms in self and others
- ✓ Testing (when & where)
- ✓ Knowing when to stay home
- ✓ How COVID-19 is spread

Specific Parent Education Measures: Informational materials were provided on the J.C. Montgomery website on 8/4/2020. Additionally, the site newsletter for August provided further parent information. Informational flyers from the CDC were mailed home with the site newsletter on 8/6/20. The “live” version contained video and web resources. These resources were also shared on the J.C. Montgomery Facebook page on 8/5/2020.

## Section 4: Changes to Physical Environment

*In general changes to the environment that minimize movement and maximize distance between students, staff and classroom cohorts will help decrease risk of transmission. Physical markings, barriers, access to handwashing stations, staggered use of non-classroom areas, and movement of teachers rather than students will help protect the health of students and staff, particularly those over 65 and with chronic medical conditions who may be at increased risk for severe disease.*

**The checklist below is intended to be used as part of a campus walk-through to identify high-risk areas and determine appropriate environmental changes.**

- A. Campus Access Points** - This section does not pertain to J.C. Montgomery as each classroom has a single entry point. J.C. Montgomery is housed at a correctional facility and outside visitors are not on campus unless they are student service providers or Kings County Office of Education staff.



#### **B. Barriers & Markers to Promote Distancing**

- ✓ Student desks spaced (6) feet apart or as much as practicable.
- ✓ Desks arranged to minimize face-to-face contact.
- ✓ Classroom furniture arranged to maximize the distance between students and staff.
- ✓ Designated and labeled space for each student to store individual belongings/supplies.
- ✓ Increased supplies as needed to minimize sharing of high-touch materials.

#### **C. Signage & Health Promotion Measures**

- ✓ Signage on hand hygiene, cough etiquette, use of face coverings and COVID symptoms.
- ✓ Permanent handwashing stations installed throughout campus (preferred over hand sanitizer).
- ✓ Hand sanitizing stations installed throughout campus.

- D. Ventilation** - *The ventilation system at J.C. Montgomery is controlled and maintained by the Kings County Probation Department. The filters are changed by their maintenance staff every three months.*  
*Doors are left open if Probation determines it is safe to do so.*

**Additional changes to the physical campus environment:** *Note any changes to the prevention measures listed above, and consider a school walk-through with KCDPH once changes have been implemented.* Office staff have been provided with separate work areas to ensure that they are not in close proximity. Due to being housed at a correctional facility, furniture is unable to be placed six feet apart, however the small student population allows staff to stagger student seating in order to maintain 6 feet of distance between the students and the desks are spaced as much as practicable. Students are not seated within 6 feet of the teacher desk. The student desks are arranged in rows to minimize face-to-face contact. Each student is assigned a specific desk, which remains theirs for the duration of their enrollment at J.C. Montgomery school. Their materials are housed underneath these assigned desks. Students do not share materials with other students. Students remain seated once they enter the classroom unless escorted out of the room by the probation staff. Probation staff throws away papers, sharpens pencils, etc. Signage on hand hygiene, cough etiquette, use of face coverings, and COVID symptoms has been posted in the office and in each classroom. Each classroom and the office area have a sink installed for handwashing. Hand sanitizing stations are set up in each classroom and all staff have access to personal hand sanitizing solution. The ventilation system at J.C. Montgomery is controlled and maintained by the Kings County Probation Department. The filters are changed every three months. There are no break rooms or other communal areas on campus. Students do not receive food services from the school and eat in the correctional facility.

## **Section 5: Communal Prevention Measures**

#### **A. Arrival and Departure**

- ✓ Arrival/departure times are staggered to limit socialization between large groups and all students/staff sanitize their hands upon entry and exit from the classroom. One way traffic control is used when possible.

**Specific Plans to Distance During Arrival/Departure:** *Include any relevant details on how physical distancing measures will be implemented during arrival and departure times; staggered schedules, distance*

requirements, etc. The Kings County Probation Department staggers the arrival and departure times of students throughout the school day.

## **B. Non-Classroom Settings**

- ✓ Class/cohort movement through hallways will be staggered to maximize physical distancing.
- ✓ Staff meetings and professional development will take place virtually or where 6 feet of physical distance between staff can be maintained.
- ✓ Frequent reminders provided to staff and students about the importance of physical distancing.
- ✓ Signage has been placed in non-classroom settings to remind staff and students of the importance of physical distancing.
- ✓ ~~PE activities limited to those that can be held outside and that allow students to maintain social distancing—equipment is disinfected between uses.~~ Students are now provided with physical activity by the probation department and complete a weekly PE log that is submitted to the school.

Specific Prevention Plans for Non-Classroom Spaces: Cohorts of students arrive and dismiss from classrooms on a staggered schedule. Recess/break are held in the correctional facility and monitored by probation staff rather than site staff. ~~PE classes are held outside unless air quality or inclement weather prevents holding class outside. When PE is held inside, students access curriculum through videos, online learning, and/or class discussions rather than participating in PE activities.~~ Physical activity is monitored by probation staff rather than site staff. Staff meetings are held in person with all staff six feet or further apart. Email reminders are sent to staff reminding them of physical distancing and students receive verbal reminders throughout the day. There is not a school library on campus.

## **C. Classroom Settings**

- ✓ The same students and teacher/staff will be kept together as much as possible, rather than moving students between teachers
- ✓ To the greatest extent possible, objects will not be shared between students; if objects must be shared, they will be sanitized between uses.
- ✓ Procedures for turning in assignments minimize physical contact.
- ✓ Activities are redesigned to accommodate individual or small group work spaces.

**Specific Changes to Classroom Structure and Procedure to Maximize Physical Distancing:** *Include plans for minimizing movement of students and their teacher(s) between classrooms and procedural changes for instruction and turning in assignments that minimize contact.*

Students at J.C. Montgomery remain in their cohort groups all day. The teachers rotate from classroom to classroom, sanitizing the teacher workstations in between each rotation. Students have their own computer, set of textbooks, pencils, earbuds, and papers in class and have assigned desks. Work is submitted into individual folders which remains at the student desks. Teachers have been provided with gloves for gathering student work. ~~PE equipment is disinfected in-between cohort usage.~~

## **D. Visitors**

- ✓ Visitors will be limited to those essential for school operations.
- ✓ A symptom review and/or temperature check is required for all visitors entering school grounds.



- ✓ All visitors are required to wear a face covering, and will be provided one if necessary.
- ✓ A protocol has been established for safe deliveries, such as designating an outdoor area for drop off and/or one designated staff member to safely accept deliveries.
- ✓ **Visitors are required to submit proof of vaccination or a negative test within the same week per Probation requirements.**

**Detailed Plans for Campus Visitation:** *Include (at minimum) what type of visitors are deemed essential, plans for visitor symptom review and the person responsible for carrying out these safety measures.*

J.C. Montgomery is housed in a correctional facility. In order to check into that facility, visitors must sanitize their hands and self-check temperature before signing in. All visitors are required to wear face coverings while in the correctional facility, including the classrooms. The person running the control desk is responsible for monitoring the visitors as they check in. ~~Outside visitors are not currently allowed~~ **The correctional facility is not allowing visitors into J.C. Montgomery school, due to COVID-19 guidelines, unless they are student services providers, an employee of Kings County Office of Education who have school business on site, or have been approved as a visitor by J.C. Montgomery site administration and the probation department. These visitors must meet the requirements listed above.** Deliveries are made to the school office by Kings County Office of Education staff and are accepted by the site secretary. All Kings County Office of Education staff conduct daily self-checks before coming in to work each day in addition to the requirements of the correctional facility.

- E. Bus Transportation - J.C. Montgomery students are not transported by school bus transportation services.**
- F. Food Services - J.C. Montgomery students receive food services from the correctional facility.**
- G. Extracurricular Activities, Athletics, School Events & Field Trips - J.C. Montgomery students do not participate in extracurricular activities, athletics, school events, or field trips.**

#### **H. Cleaning & Disinfection**

- ✓ Cleaning and disinfection protocols will be updated in accordance with CDC Guidance for Cleaning and Disinfecting in Schools.
- ✓ Frequency of cleaning and disinfection will increase. At least daily, more frequently if possible, clean and disinfect high-touch hard surfaces, such as:
  - Door handles, handrails, sink handles
  - Chairs, tables, desks
  - Light switches
  - Restroom surfaces
  - Toys, games, art supplies, instructional materials
  - Playground equipment
- ✓ **After known or suspected illness**, areas used by an affected person will be closed off for 24 hours (or as long as is practical) before cleaning and disinfecting.
- ✓ Any staff person involved in cleaning will be trained in updated cleaning and disinfecting protocols, manufacturer's use directions and Cal/OSHA requirements for safe use. Asthma friendly products are used whenever possible.

- ✓ Staff responsible for cleaning and disinfection will be supplied with appropriate PPE including gloves, respiratory protection and eye protection as required by products used.
- ✓ Only cleaning/disinfecting agents EPA-approved to be effective against COVID-19 will be used.
- ✓ EPA-listed asthma-safer cleaning supplies with ingredients such as hydrogen peroxide, citric or lactic acid, which do not exacerbate asthma, will be used as much as possible.
- ✓ A cleaning/disinfection schedule will be used to avoid over/under-use of cleaning products.
- ✓ There will be adequate ventilation during cleaning/disinfection; open doors and windows.

**Cleaning and Disinfection:** *Attach or describe any changes to cleaning/disinfection protocols, including the potential use of cleaning products brought from home (by staff).* Teaching and office staff have been provided with approved cleaning products to clean workspaces as well as gloves to wear while using the materials. The correctional staff cleans the classrooms at lunch and the end of each day. A Gen EON Mist Sprayer Blower is used nightly in the classrooms for further cleaning.

## Section 6: Personal Prevention Measures

- A. **Face Coverings & PPE** - *Due to the fact that our students are incarcerated and housed in units, face coverings are not required as they are considered a "family" unit. In the case of exposure or illness, the recommendation that members of the same household wear masks around each other will be followed.*
- ✓ It is required that all staff - including teachers, paraprofessionals, food-service workers, janitors, bus drivers and any school employee that may have contact with students or other staff - wear ~~a cloth face~~ **an N95 mask** covering while on school grounds, unless additional respiratory protection is required per Cal/OSHA standards.
  - ✓ A face shield will be permitted in situations where face coverings cannot be used for pedagogical or developmental reasons during instruction, though staff must return to wearing a face covering outside the classroom.
  - ✓ It will only be permissible to remove cloth face coverings/masks (or equivalent accommodations as described below) for meals, snacks, outdoor recreation, or when it needs to be replaced.
  - ✓ Reasonable accommodations, such as a face shield, will be made for the following individuals, who are exempt from the face covering requirement
    - Persons with a medical condition, mental health condition, or disability that prevents wearing a face covering
    - Persons who are hearing impaired, or communicating with a person who is hearing impaired, where the ability to see the mouth is essential for communication
    - Anyone who is having trouble breathing, is unconscious or otherwise incapacitated, or unable to remove the covering without assistance
  - ✓ Students and staff will be frequently reminded not to touch eyes, nose, mouth, or face coverings.

**Face Covering and PPE Expectations:** *Include plans for communicating mask guidelines to students and families, frequency and mode of reminders, any protocols to provide masks to those without one, and planned reinforcement measures.* All staff members are required to wear ~~a cloth face covering~~ **an N95 mask** at all times unless working individually with no one else present. Additionally, they have been provided with face shields to use in addition to the cloth face covering when providing individual student support/registering

students. The Kings County Office of Education has a protocol for providing reasonable accommodations to staff members. The students at the correctional facility are not required to wear cloth face coverings based on correctional health guidelines. It has been clarified with the Kings County Department of Public Health that as students at J.C. Montgomery are housed in units together, they are recognized as members of the same household and therefore are not required to wear cloth face coverings during school sessions as they are held in the facility where the students reside. If the students exhibit any signs/symptoms of COVID-19, they will be provided with a cloth face covering to wear as they are escorted to the health provider. **During times of increased COVID transition, the facility medical staff provide students with surgical and/or N95 masks, which they are required to wear at J.C. Montgomery.**

**B. Handwashing and Cough Etiquette** - *Hands should be washed for at least 20 seconds with soap and water when available, and students/staff should use fragrance free 60% (minimum) ethyl-alcohol hand sanitizer when soap and water are not available. If hands are visibly dirty, soap and water must be used.*

- ✓ There is increased access to hand sanitizer and handwashing stations throughout the campus.
- ✓ At minimum, students/staff will have the opportunity to perform handwashing before and after eating, after coughing or sneezing, after being outside and before and after using the restroom.
- ✓ Routines will be developed enabling students/staff to regularly wash and/or sanitize their hands at staggered intervals.
- ✓ Students and staff will be required to sanitize hands upon entering campus.
- ✓ Students and staff will be trained in effective handwashing, including washing hands for 20 seconds with soap and warm water, rubbing thoroughly after application, and using paper towels to dry hands thoroughly.
- ✓ Students and staff will be regularly reminded to cover their cough/sneeze with a tissue or cough/sneeze into their upper sleeve/elbow.

**Plan to Support Increased Effective Hand Hygiene:** *Include number and locations of handwashing or hand sanitizer stations and change in routine to support hand hygiene.* Each classroom is equipped with hand sanitizer, sinks, and soap dispensers. Students hand sanitize each time they enter the classroom with their cohort. Students and staff have access to utilize classroom handwashing stations after coughing or sneezing. Staff have an additional handwashing station in the front office. Staff are required to sanitize their hands each time they enter the correctional facility and encouraged to do so frequently throughout the day.

## Section 7: Monitoring & Reporting

*Identify a person or person(s) responsible for health screening, testing, and reporting within your school or district. As community capacity for testing and community transmission rates change, screening, testing, and factors determining a safe return to work/school may change as well. Stay in contact with KCDPH throughout the school year to evaluate the need for changes to the current plan.*

Name and Contact Information of Primary Person(s) Responsible for Oversight of Screening, Testing (if applicable), and Reporting:

- Student Oversight of Screening, Testing, and Reporting is through Wellpath providers per contract with the Kings County Probation Department. They can be reached at (559) 852-2850 ext. 2974

- Staff Oversight of Screening, Testing, and Reporting Contact at J.C. Montgomery: Lisa Horne, Assistant Superintendent of Human Resources (559) 584-1441 **and Liz Ibarra, COVID tech (559) 584-7064**
  - ✓ A staff liaison(s) has been designated as responsible for responding to COVID-19 concerns (above). Employees know who they are and how to contact them. The liaison will be trained to coordinate the documentation and tracking of possible exposure in coordination with KCPHD and district nurses, in order to notify local health officials, staff and families in a prompt and responsible manner.
  - ✓ A communication system is in place that allows staff and families to self-report symptoms and receive prompt notifications of exposures and closures, while maintaining confidentiality.
- A. **Health Screening** - *Ongoing health monitoring of students and staff is critical to decreasing the rate of transmission in schools and the community. **Common symptoms of COVID-19 include a newly developed cough (i.e. not related to asthma or allergies), fever over 100.4, chills, muscle pain, shortness of breath or difficulty breathing, sore throat, headache, and new loss of taste or smell.** Seek immediate medical attention if someone displays emergency warning signs of COVID-19: Trouble breathing, persistent chest pain or pressure, new confusion, inability to wake or stay awake, bluish lips or face.*

#### 1. Staff Screening

- ✓ Staff will be instructed to self-monitor for common symptoms of COVID-19 and are required to do a daily wellness screening prior to coming to work each day.
- ✓ Staff will be screened as they enter school grounds and asked whether they are aware they have been in close contact with a COVID-19 positive individual or potentially exposed.
- ✓ Staff will be required to stay home if they feel sick, have experienced any of the symptoms listed above within the past 24 hours, or if they have had close contact with anyone suspected or known to have COVID-19.
- ✓ Staff who are sick will be *actively encouraged* to stay home and those who have had close contact with COVID-19 positive patients will be instructed to quarantine for at least 14 days.

**Additional Details for Staff Screening/Monitoring:** *Include changes made to staff attendance requirements, communication plans for reporting illness and specific plans for on-site symptom monitoring, as applicable.*

Staff at J.C. Montgomery have been instructed to self-monitor for the common signs/symptoms of COVID-19 and to stay home if they have any of these symptoms or have been in close contact with anyone suspected or known to have COVID-19. Staff are temperature checked as they enter the correctional facility each day. Staff have been actively encouraged to err on the side of extreme caution when feeling ill and to stay home. The Kings County Office of Education Wellness Precaution Plan provides COVID-19 leave and direction, so that staff may quarantine for at least 14 days if they come into contact with someone with COVID-19. Staff have been provided with resources on where to seek medical advice and/or testing. They have been directed to consult with the Kings County Office of Education liaison in compliance with the KCOE Wellness Precaution Plan.

- #### 2. Student Screening
- The items listed below are protocols of the correctional facility which J.C. Montgomery is housed within.

- ✓ Students will be visually screened by probation staff for symptoms of illness, including but not limited to those listed above with a daily temperature check before entering school grounds.
- ✓ Students displaying symptoms or a temperature are referred to medical staff for further evaluation.
- ✓ Attendance policies will not penalize students and families for missing school due to illness for the 20/21 school year will be suspended.
- ✓ Students who are sick with COVID-19 symptoms will be required to remain in their rooms.
- ✓ Students who enter the facility will be isolated and monitored for exhibited symptoms upon intake for 14 days before entering the classroom setting.

**Additional Details for Student Screening/Monitoring:** *Include specific plans for daily screening measures (logistics, frequency) changes made to attendance requirements, and communication plans for engaging parents in monitoring. Consider plans for addressing non-COVID related health needs in an area separate from the isolation room.* Student Screening/Monitoring is done by the Kings County Probation Department health providers.

**B. Handling Suspected or Confirmed Cases** - *District nurses must use professional discretion in deciding whether a suspected case warrants the attention of local health officials, however, confirmed cases and clusters of suspected cases should be immediately reported to KCDPH. Seek immediate medical attention if someone displays emergency warning signs of COVID-19: Trouble breathing, persistent chest pain or pressure, new confusion, inability to wake or stay awake, bluish lips or face.*

**1. Suspected Cases (Student/Staff is exhibiting common symptoms of COVID-19)**

- Students exhibiting common symptoms will be referred to the medical personnel on site per probation policy.
- If staff are sent home, they will be provided with options for local testing sites, including their primary care provider.
- If staff is sent home, designated staff will **document the close contacts** of that patient within the school for later reference, should they test positive. These cases will be immediately reported to the Kings County Office of Education human resources department in order to facilitate tracing, notifications, possible quarantine, etc. in collaboration with KCPHD.
- Based on the severity of symptoms and staff discretion, areas used by the patient will be closed off for 24 hours (or as long as practical) before cleaning and disinfecting.
- School site administration and the Kings County Office of Education human resources department will determine (based on ongoing documentation and tracking) whether the case is part of a cluster of suspected cases in the school, and contact KCDPH if a cluster is identified.

**2. Confirmed Cases**

- Upon notification of a positive case within the juvenile facility, the Kings County Office of Education human resources department, KCDPH and all close contacts within the school will be notified immediately, while maintaining confidentiality as required by state and federal laws.
- Close contacts (as defined above) will be asked to quarantine for at least 14 days. If symptoms develop during that time, the student/staff must stay home until they meet the parameters listed under "Returning to Work/School."



- Testing will be recommended for close contacts, particularly those who develop symptoms.
  - The classroom and all communal spaces where the patient spent significant time will undergo thorough cleaning and disinfection.
  - All school families will then be notified of the presence of a positive case, without disclosure of the patient's identity.
3. **Close Contacts** - *Close contact is defined as being within 6 feet or more for longer than 15 minutes. In some school situations, it may be difficult to determine whether individuals have met this criterion and an entire cohort, classroom, or other group may need to be considered exposed, particularly if people have spent time together indoors.*
- Close contacts of confirmed cases (on or off campus) will be sent home and **instructed to quarantine for at least 14 days.**
  - Testing will be recommended (but will not impact length of quarantine).
  - School/classroom will remain open, dependent on early identification of the close contact case and relevant exposure to others based on guidance from the KCPHD.
  - An alternative learning format will be offered to close contacts instructed to quarantine.
  - The school will consider whether the presence of a known contact warrants further school/family notifications.

**Specific Plans for Handling Suspected and Confirmed Cases:** *Include plans for documenting and tracking suspected cases, close contacts, and confirmed cases, and the measures taken in each case. Also determine how and by whom notification to parents/families and the broader school community will take place in the event of a positive case OR cluster of suspected cases.* Staff will communicate with the Kings County Office of Education human resources department and liaison listed above. The liaison will facilitate documenting and tracking suspected cases, close contacts, and confirmed cases, and the measures taken in each case. The liaison, site administrator, and Kings County Probation Department will coordinate notification to parents/families and the broader school community in the event of a positive case OR cluster of suspected cases.

### C. Returning to Work/School

COVID confirmed or suspected cases will not be allowed to return to work/school until **cleared by the staff liaison per the current CDC and CDPH guidelines and in consult with KCDPH as needed** ~~they have met all three of the following criteria:~~

- ~~→ 24 hours with no fever without the use of fever-reducing medications **and**~~
- ~~→ Respiratory symptoms have improved (e.g. cough, shortness of breath) **and**~~
- ~~→ It has been:~~
  - ~~◆ At least 10 days since symptoms first appeared (no test) **OR**~~
  - ~~◆ If the patient has tested positive for COVID but remained asymptomatic, it has been at least 10 days since their positive test **OR**~~
  - ~~◆ If the patient tested negative for COVID but has symptoms, 3 days after symptoms are resolved.~~

**District/School Details:** *Include how the school/district will notify parents/students/staff of these requirements and how tracking of the above details will be conducted. The KCOE Human Resources Department will track,*

*manage, and notify KCOE staff regarding returning to work/school. The Assistant Superintendent of Human Resources is the designated Liaison to the KCDPH. Notifications to staff will be handled by email, phone, letter, and/or in person. Notifications to parents/guardians will be coordinated with the probation department.*

## Section 8: Distance Learning and Vulnerable Populations

*Specific education plans for distance learning and education accommodations for vulnerable populations are largely outside the scope of guidance provided by KCDPH. However, the following considerations should be included in reopening plans:*

- ✓ Ensure distance learning and/or independent study will be available to all students isolated due to COVID-19, whether as a close contact or patient.
- ✓ Identification of vulnerable student and staff populations at high-risk for contracting COVID-19 or developing severe forms of the disease, with reasonable accommodations as necessary:
  - ✓ Immune-compromised individuals.
  - ✓ Children who are medically complex, have neurologic, genetic, metabolic conditions or have congenital heart disease are at higher risk for severe illness from COVID-19.
  - ✓ Persons over 65 generally AND of any age with the following medical conditions are considered to have increased risk: chronic kidney disease, COPD, obesity, serious heart conditions, sickle cell disease, and type 2 diabetes mellitus.
  - ✓ Students with physical or developmental disabilities that make prevention precautions difficult or infeasible may be at increased risk of contracting the disease or experience difficulty communicating symptoms.

**School/District Details:** *Include plans to identify and accommodate for vulnerable populations and describe availability of distance learning for students isolated due to COVID-19.*

Students who enter the juvenile detention facility are placed on a 14 day isolation hold upon intake **based on guidelines from the Kings County Probation Department health providers**. They are provided with **independent study work home hospital schooling for one hour each day and provided with work** for all core courses **during this time frame to work on throughout the school day**. **Students who move from medical isolation into the classroom setting will be provided additional support as they transition from a teacher assigned for one-on-one and/or small group support**. The Kings County Probation Office health providers will identify vulnerable students at high-risk for contracting COVID-19. If students are identified to be in this category, they will be provided with access to distance learning in coordination with the Kings County Probation Office. Interactive process meetings will be conducted with staff who request accommodations or who are perceived as needing an accommodation due to identification of being in a high risk population or to discuss restrictions associated with a mental or physical impairment.

# Section 9: Contingency Plans - School and Community Surge

*Individual school closure is recommended based on the number of cases, the percentage of teachers/students/staff that are positive for COVID-19, and following consultation with KCDPH.*

Individual school closure may be appropriate when there are multiple cases in multiple cohorts at a school or when at least 5 percent of the total number of teachers/students/staff are positive cases within a 14-day period, depending on the size and physical layout of the school. A superintendent should close a school district if 25% or more of schools in a district have closed due to COVID-19 within 14 days, and in consultation with KCDPH.

## A. Preparing for a Closure

- ✓ Check state and local health orders daily to determine level of community transmission and prepare for mandated or upcoming closures.
- ✓ Develop a plan for continuity of education, including the needs of students with disabilities, those of low socioeconomic status, and those with outstanding physical or mental health needs.
- ✓ Establish alternative mechanisms for providing support services.
- ✓ Implement a communication plan to notify students, parents, teachers, staff, and the community of the closure.
- ✓ In the communication plan, include:
  - ✓ Information for students and parents on how to access the necessary supplies for distance learning (laptops, Internet connection, etc.)
  - ✓ Information for students, parents, and staff on the importance of physical distancing measures while the school is closed.
  - ✓ Information on any available support services and how they can be accessed during closure.
  - ✓ Information for staff regarding labor laws, disability insurance, paid family leave and unemployment insurance, as applicable.

**Measures to Monitor and Communicate Closure Status:** *Include measures outlined in suggested communication plan.* State and local health orders are checked on a daily basis. A plan has been developed to provide continuity of education for all students. Alternative mechanisms are in place for providing support services based on individual student needs. A communication plan has been developed to notify students, parents, staff, and community in case of school closure. The communication plan includes the information listed above.

## B. Preparing for Reopening

Schools and Districts may typically reopen after 14 days and the following have occurred:

- Cleaning and disinfection
- Public health investigation
- Consultation with the local public health department



- Staff provided with vaccine clinic and time to obtain testing resources or to book a medical appointment
- Staff who have not submitted proof of vaccination take weekly PCR surveillance tests
- Rapid antigen tests are available as needed
- Home tests are available as needed
- Facility medical staff provide students with vaccination appointments if permission is obtained by parents/guardians
- Facility medical staff conduct PCR tests as needed for students

**Continuity of Services:**

- Staff have received training in trauma informed instruction and meeting the needs of students who have emotional disturbance
- Social emotional learning modules have been designed for students and SEL strategies are embedded into daily instruction
- Students are provided with A-G coursework and academic support that is tailored to their specific needs
- Students have access to a transition specialist to support enrollment and exiting from the program
- Students have access to foreign language and arts opportunities
- All health, mental health, and food services are provided by the juvenile detention facility



# **Kings County Office of Education**

# **Special Education Programs**

# **Back To School Plan**

A user friendly guide to safely re-opening

UPDATED: January, 2022

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## Introduction

Over the past two years, Kings County Office of Education has worked closely with the Kings County Department of Public Health to ensure that we provided a safe environment in which our students could be educated. Every six (6) months this plan will be reviewed and updated based upon new guidance from the California Department of Education and California Department of Public Health.

This plan will address access to instruction, academic supports, mental health and social/emotional supports, nutrition support, and practices for physical health, including access to vaccination and COVID-19 testing.

This plan will be available on our school website:

If anyone requires any support to access the plan, they can contact the Shelly Baird School Office at (559) 584-5546.

## Planning Recommendations for 2021-2022

COVID-19 Wellness Checks		Plan for Illness on Campus	
Implementing Physical Distancing		Maintain Healthy Operations	
Healthy Hygiene Practices		Training Staff and Families	
Cleaning, Disinfection, and Ventilation		Considerations for Partial or Total Closures	
Limit Sharing		Virtual Learning	

# COVID-19 Wellness Checks

## For All KCOE Programs and Sites

In conjunction with the Kings County Department of Public Health (KCDPH) and guidelines from California Department of Public Health (CDPH) we have developed a self-wellness check for all students. The simple self-wellness check will be completed by parents every morning, at home, before school (see Appendix A).



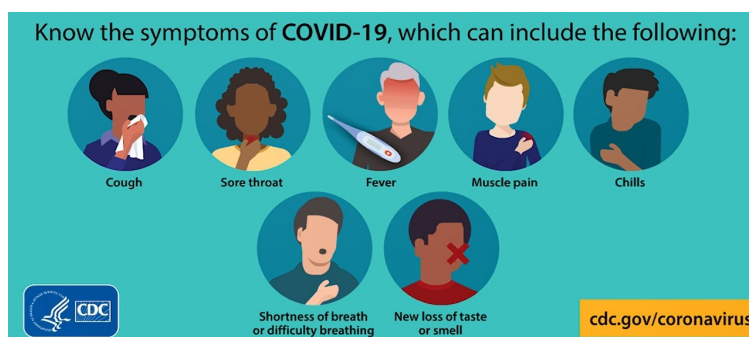
All staff are required to complete a self-screening prior to entering the school site.

## KCOE Special Education Programs require the following:

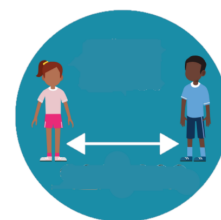
- Staff and students who are sick or who have recently had close contact with a person with COVID-19 must stay home following current quarantine guidelines. If allowed, modified quarantine procedures will be followed where fully vaccinated students and staff are allowed to stay on campus if they are asymptomatic and test according to the required schedule.
- Staff and students who received a positive diagnosis of COVID-19 by a test from a medical provider must notify the school.
- Staff and students who live with someone who received a positive diagnosis of COVID-19 by a test from a medical provider must notify the school.
- Staff and students shall be monitored throughout the day for signs of illness; staff or students with a fever of 100.4 degrees or higher, cough, or other COVID-19 symptoms must be sent home, unless the symptom is one that is known to be present due to a chronic medical condition.

Should a staff member or student become ill on campus, health staff shall document possible exposure and notify local health officials, staff members, and families immediately of any positive COVID-19 cases, while maintaining confidentiality as required under FERPA and state law.

In the event of a required quarantine, staff and students will have access to at-home rapid COVID tests, on-site rapid COVID tests, or on-site PCR tests.



# Implementing Physical Distancing



## 1. Parent Transport Arrival and Departure

### Shelly Baird Main Campus

Parent drop off time shall be 30 minutes prior to the classroom start time to allow for use of the circle driveway prior to bus arrival. Parents will pull up in the circle driveway and remain in their car. Designated staff (wellness checkers) will go to the car to complete the wellness screening of the student. If the student demonstrates any of the COVID-19 symptoms, the child will not be allowed to attend school that day. If the student is well, the student shall get out of the car and hand sanitizer shall be applied. The student will then be transferred to a designated staff member (walker) who escorts the student to their classroom. Preschool students shall enter through the circle gate (preschool Katie Hammond Gate), Classrooms 11-19 students shall enter the triangle gate (circle drive gate), and MOVE students shall enter through the square door (main entrance doors).

### Shelly Baird Satellite Classrooms/Kit Carson State Preschool

Parents will use a designated gate for Shelly Baird/county students (specific info for each satellite will be provided to parents by the teacher). Parents must observe social distancing while waiting at the gate. Designated Classroom Staff members will complete the wellness screening on each child. If the student demonstrates any of the COVID-19 symptoms, the child will not be allowed to attend school that day. If the student is well, hand sanitizer shall be applied to the student prior to being walked to the classroom.

Parents must observe social distancing while waiting for their child at the designated gate for pick up.

### Learning Lab Preschool

Parents will use the School Road side gate. Parents must observe social distancing while waiting at the gate. Designated Classroom Staff members will complete the wellness screening on each child. If the student demonstrates any of the COVID-19 symptoms, the child will not be allowed to attend school that day. If the student is well, hand sanitizer shall be applied to the student prior to being walked to the classroom.

Parents must observe social distancing while waiting for their child at the School Road side gate for pick up.

### Avenal Preschool

Parents will use Preschool gate. Parents must observe social distancing while waiting at the gate. Designated Classroom Staff members will complete the wellness screening on each child. If the student demonstrates any of the COVID-19 symptoms, the child will not be allowed to attend school that day. If the student is well, hand sanitizer shall be applied to the student prior to being walked to the classroom.

Parents must observe social distancing while waiting for their child at the designated gate for pick up.

## 2. Bus Transport

### All sites

Parents shall complete the wellness screening on their child prior to the Bus arriving. If the student is demonstrating any of the COVID-19 symptoms, please call MV Transportation (559) 585-1570, to notify them that transportation will not be needed for the day.

Students are required to wear a mask while on the bus unless an IEP team has identified an accommodation to masking due to the student's disability. All staff on the bus shall wear a cloth face covering. Weather and student need permitting, windows on the bus will be open.

## 3. Common Campus Areas

### Shelly Baird Main Campus

#### Lunch:

Lunches will be scheduled to limit groups to two classes per lunch period. Students will be seated in designated seats, staff will pick up student lunches and take them to the tables to limit interaction with food service staff and movement through the cafeteria. Tables will be spaced far enough apart to ensure distancing between the classes at lunch.

#### Recess:

Limited numbers of classes will be on playground spaces at the same time. Staff and students will not be required to wear masks when outside on the playground.

### Shelly Baird Satellite Classrooms/Kit Carson State Preschool

#### Lunch:

All county satellite classrooms will follow the satellite campus plan for social distancing and procedures for lunch.

#### Recess:

All county satellite classrooms will follow the satellite campus plan for social distancing and procedures for recess.

### Learning Lab Preschool and Avenal Preschool

#### Snack:

Students will sit in every other chair at the tables.

#### Recess:

If students go outside to play and have recess it will be their class only and students will be encouraged to play games and engage in activities that do not require close personal contact.



#### 4. Classroom Instruction

##### **All Sites**

Students are required to wear a mask while in the classroom unless the student's disability precludes them from masking. To the extent practicable, students shall not share instructional materials.

Staff shall consider the use of non-classroom space for instruction, including regular use of outdoor space, weather permitting.

#### 5. Limited Interaction on Campus

##### **All Sites**

There will be no nonessential visitors or volunteers allowed on campus or in classrooms.

Staff shall minimize congregate movement through hallways as much as practicable; for example, staggered passing times when necessary.





## Healthy Hygiene Practices

In accordance with the KCDPH Guidance, all KCOE Special Education sites shall do the following:

- All students should use hand sanitizer under adult supervision. Call Poison Control if consumed: 1-800-222-1222
- Staff shall develop routines enabling students and staff to regularly wash their hands at staggered intervals.
- All staff are required to use cloth face coverings, unless there is a medical reason they are not able to, in which case they are required to wear a face shield. If it is essential for students to see the teacher's mouth, teachers may use a mask with "windows" in the mouth area or may use a face shield. Once that instruction is over, they shall put the cloth face covering back on. All staff are encouraged to use a KN95 mask throughout the school day.
- All students are required to wear a mask while indoors on campus unless the student's disability precludes them from doing so.
- Food service workers must use facial coverings and gloves.

### All Sites

Within the KCOE Special Education program, hand washing or sanitizing will be done by both staff and students at all transition points: entering and leaving the classroom or building, before and after eating, after using the restroom, before and after recess/break, after blowing nose or coughing, after diapering/changing students, after having close contact with others, and after using shared surfaces and tools.

Hand sanitizer dispensers or portable dispensers will be in all classrooms and multi use rooms such as the cafeteria and playground. Portable dispensers will also be at the entrance gates of school.

Staff will be taught how to properly wash or sanitize hands and surfaces.

Students will be taught and supported by staff on how to properly wash or sanitize hands. Students will be reminded and prompted to not touch their face and coughing/sneezing etiquette.

Parents will be encouraged to practice good, high quality hand washing at home before school starts.

Hand washing task analysis posters will be displayed in handwashing areas and hand sanitizing signs will be posted by hand sanitizing dispensers.

<https://www.cdc.gov/handwashing/index.html>

# Cleaning, Disinfection, and Ventilation



## All Sites

### In the Classroom:

All classrooms will be completely cleaned and disinfected daily.

Throughout the day, as weather permits, doors and windows will be open to allow for fresh air and ventilation.

### Common Areas:

Suspend and or modify use of site resources that necessitate sharing or touching items. For example, drinking fountains will not be used and instead students will use cups of water or bottled water.

### On the Buses:

Buses must be thoroughly cleaned and disinfected daily and after transporting any individual who is exhibiting symptoms of COVID-19. Drivers are provided disinfectant wipes and disposable gloves to support disinfection of frequently touched surfaces during the day.



## Limit Sharing

### School Materials and Supplies:

#### All Sites

Ensure adequate supplies to minimize sharing of high-touch materials (pencils, scissors, art supplies, equipment, toys, games, learning aids etc.) to the extent practicable or limit use of supplies and equipment to one group of children at a time and clean and disinfect between uses.



### Shelly Baird Main Campus (Excluding Behavior Zone Academy)

At the beginning of the year, when students start the program, or as needed, parents will send two sets of clothes, diapers/pull-ups, wipes, etc. in a disposable, throw away/recyclable plastic bag. Clothes will then be stored in a sealed plastic bag, labeled with the student name, in the classroom. Parents will be notified when additional clothes or supplies are needed.





# Plan for When a Staff Member or Student Becomes Sick



## Shelly Baird Main Campus

A wellness room has been established in which a staff or student can be separated from the other students and staff members if they exhibit any symptoms of COVID-19.

Students placed in the wellness room shall be accompanied by a staff member who will be wearing personal protective equipment (gloves, cloth face covering, plastic face shield, and clothing covering).

Parents will be contacted as soon as the presence of symptoms has been established, unless the present symptom is likely the result of a chronic condition.

Parents will be expected to make arrangements for the student to be picked up immediately.

Staff and students displaying symptoms of COVID-19 will be encouraged to seek medical attention. If a staff or student has a positive COVID-19 test, the school shall contact Kings County Public Health Department immediately (559-852-4438), while maintaining confidentiality and following FERPA requirements.

If serious symptoms occur, such as persistent pain or pressure in the chest, confusion, or bluish lips or face, staff will call 911 without delay.

Quarantine requirements shall follow the guidance from the California Department of Public Health. Students and staff may undergo a modified quarantine and continue to be present on campus if they:

- are asymptomatic;
- continue to appropriately mask, as required;
- undergo at least twice weekly testing during the quarantine; and
- continue to quarantine for all extracurricular activities at school, including sports, and activities within the community setting.

Shelly Baird shall ensure that students, including students with disabilities, have access to instruction when out of class, as required by federal and state law.

## Maintain Healthy Operations

In accordance with the KCDPH Guidance, Kings County Special Education Programs will:



Monitor staff absenteeism and attempt to have a roster of trained back-up staff when available.

Monitor students and staff for symptoms of illness throughout the day to help isolate them promptly.

Utilize the all-call system or classroom communication system for prompt notifications of exposure or closures. Parents should update the school office of changes to phone numbers.

Nursing staff, under the supervision of the Kings County Department of Public Health, will be trained and ready to administer COVID-19 testing to students and staff as needed when symptoms are present, with parent permission.

If parents wish to pursue vaccination for their child, they can contact the health office for information on where this can be done.

Parents of students who are at higher risk for severe illness should provide the school with information from the child's physician. Once this information is received, an IEP meeting will be scheduled to discuss services, if appropriate.

## Training Staff

In accordance with the KCDPH Guidance, Kings County Special Education programs will make it a priority to train staff on necessary skills to maintain health and safety.



All staff shall be trained on the following safety actions:

- Enhanced sanitation practices
- Use, proper removal, and washing of cloth face coverings
- Screening practices
- COVID-19 specific symptom identification

## Considerations for Partial or Total Closures

In accordance with the KCDPH Guidance, Kings County Special Education Programs will consider partial or total closures with the following guidance.



Staff will regularly check state and local orders and health department notices about transmission in the area or closures and adjust operations accordingly.

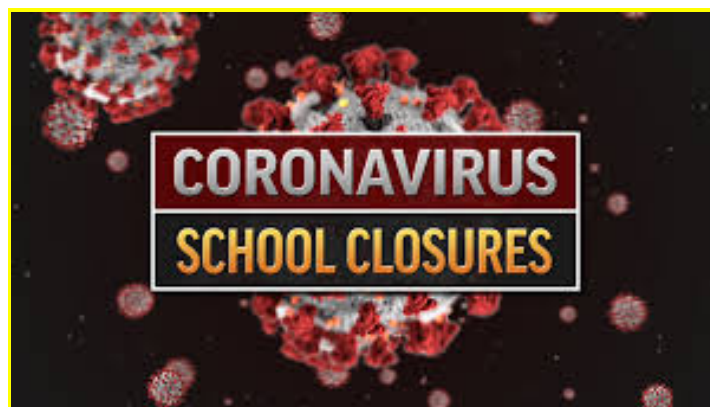
When a student, teacher or staff member tests positive for COVID-19 and had exposed others at the school, the following steps will be implemented:

- In consultation with the local public health department, the appropriate school official may decide whether school closure is warranted, including the length of time necessary, based on the risk level within the specific community as determined by the local public health officer.
- Given standard guidance for isolation at home for 5 days after known close contact, depending on specific circumstances, the classroom or office where the ill person was based may need to close temporarily as students or staff isolate. Additional close contacts at school outside of a classroom may also be required to isolate at home.

Notifications of temporary closures will be communicated through the school all-call system and the specific classroom notification system. Parents must make sure that their phone number is up to date and that they allow messages from the system to come through to the phone.

During any temporary closures, if the parent desires for the child to continue with school lunch, the parent must notify the school office and they will be directed to the appropriate location for lunch pick up.

If a temporary closure occurs, parents can schedule to come by the school to pick up a device for their child to use during the closure in order to participate in continued virtual learning opportunities.



## Virtual Learning and Independent Study



The leaders within Kings County understand the need for students to be back in school to the full extent possible; however, it is possible that throughout the year classrooms or even full campuses will have to be closed due to COVID-19 cases. For these situations, virtual learning will be made available to all students in order to continue to address the academic, social/emotional, and mental health needs of our students.

Parents who wish for their child to stay out of school for the 2021-2022 school year and participate in their education via independent study must contact the Shelly Baird office to request an Individualized Education Program (IEP) Meeting in order for the team to discuss if Independent Study is an offer of a Free and Appropriate Public Education (FAPE) for the child. An IEP meeting will be held as soon as possible to discuss this option.

The following expectations will be followed for all Independent Study students:

Parents must sign an agreement with the school that outlines the expectations for student participation in independent study. All students on independent study must participate in the required synchronous and live interaction sessions and complete all assigned work with documentation of completion.

If students do not meet these expectations, the student shall be marked as non-participatory and the school shall utilize the School Attendance Review Board and may require the student to attend school in person.

***Synchronous instruction*** means classroom-style instruction or designated small group or one-on-one instruction delivered in person, or in the form of internet or telephonic communications and involving live, two-way communication between the teacher and student. Synchronous instruction shall be provided by the teacher of record for that student.

***Live interaction*** means interaction between the student and local educational agency classified or certificated staff, and may include peers, provided for the purpose of maintaining school connectedness, including but not limited to: wellness checks, progress monitoring, provision of services and instruction. This interaction may take place in person or in the form of internet or telephonic communication.

- Kindergarten to grade 3 — daily synchronous instruction for all students throughout the school year.
- Grades 4 to 8 — both daily live interaction and once weekly synchronous instruction for all students throughout the school year.



- Grades 9 to 12 – once weekly synchronous instruction for all students throughout the school year.

In the event that Independent Study is identified as an appropriate FAPE for the student, the student will officially enroll in their district of residence to participate in Independent Study.

The following expectations will be followed in the event of a classroom or school closure and move to Virtual Learning:

- The teacher will notify the parent of how to access Google Classroom where assignments, videos, and activities will be posted.
- Once every school day, the teacher will open up a Google Classroom Meet where the child can participate with the class in a learning activity (synchronous learning). This will be scheduled by the teacher.
- If a child does not attend the daily Google Classroom Meet, the teacher or other classroom staff member shall contact the parent via the preferred method to identify if the child participated in learning opportunities during the day.
- If needed, the teacher will provide work packets for each child to complete. These packets will be created based upon each child's IEP goals. Packets of work may include activities that are not paper/pencil, such as hands-on activities using materials often found in the home.
- The teacher will schedule times to call or hold a virtual meeting each week to discuss the work being completed at home. These calls or meetings will be held during staff work hours.
- In order for your child to be counted as attending school, the child must participate in the synchronous learning activity and complete the teacher assigned tasks.
- Non-participation will result in your child being marked absent. Continued non-participation may result in the utilization of the School Attendance Review Board.
- In the event that your child's teacher is too ill to provide virtual instruction, another teacher or the classroom support staff shall be the ones to participate with your child during their virtual, synchronous lesson.

### **Medical Conditions:**

If your child has a medical condition and their physician believes that attending school would be dangerous, please email or bring documentation from the doctor to the Shelly Baird office and a staff member will contact you to schedule an IEP meeting.

Kings County Office of Education – Special Education  
Shelly Baird School  
959 Katie Hammond St. Hanford, CA. 93230  
(559) 584-5546

**PARENT/GUARDIAN DAILY COVID-19 HEALTH SCREENING GUIDE**

**Students who are sick or who have recently had contact with a person diagnosed with COVID-19 should stay home from school.**

- 1. In the past 2 days, has your student had close contact (less than six feet for 15 minutes or greater) with someone diagnosed with COVID-19, or has any health department or health care provided been in contact with you and advised you that your student needs to self-isolate or quarantine at home?**

**YES**

- Student must stay home
  - Monitor for symptoms (see symptoms listed under question #2)
  - Return To School: 10 days after the last exposure
    - If student develops symptoms after exposure, the student must meet the CDC criteria to discontinue home isolation (explained under question #2)
- CALL HEALTH OFFICE (559) 589-7034

**No**

Got to  
question #2

- 2. In the past 24 hours has your student had one or more of the following symptoms?**

- |   |                                   |   |
|---|-----------------------------------|---|
| <input type="checkbox"/> Fever (100.4 or higher)    | <input type="checkbox"/> Cough    | <input type="checkbox"/> Shortness of breath          |
| <input type="checkbox"/> Difficulty breathing       | <input type="checkbox"/> Chills   | <input type="checkbox"/> Repeated shaking with chills |
| <input type="checkbox"/> Muscle pain                | <input type="checkbox"/> Headache | <input type="checkbox"/> Sore throat                  |
| <input type="checkbox"/> New loss of taste or smell |                                   |   |

**YES**

- Student must stay home
  - Return to School: When the student meets the CDC criteria to discontinue home isolation
    - 24 hours with no fever (without using fever reducing medication)
    - AND
    - 10 days since symptoms first appeared
- CALL HEALTH OFFICE (559) 589-7034

**No**

Got to  
question #3

- 3. Has your student been diagnosed with COVID-19?**

**YES**

- Student must stay home
  - Return to School: 10 days after the test, unless symptoms develop
    - If student develops symptoms, the student must meet the CDC criteria to discontinue home isolation (explained under question #2)
- CALL HEALTH OFFICE (559) 589-7034

**No**

Send your child  
to school

**GUIA DE EVALUACION DE SALUD DIARIA COVID-19 PARA PADRES/TUTORES**

**Los estudiantes que estén enfermos o que hayan tenido contacto reciente con una persona diagnosticada con COVID-19, deben quedarse en casa.**

1. En los últimos 2 días, ¿su estudiante ha tenido contacto cercano (menos de seis pies durante 15 minutos o más) con alguien diagnosticado con COVID-19, o algún departamento de salud o proveedor de atención médica ha estado en contacto con usted y le ha informado que su estudiante necesita aislarse o ponerse en cuarentena en casa?

**SI**

- El estudiante debe quedarse en casa
- Monitorear los síntomas (ver los síntomas enumerados en la pregunta #2)
- Regreso a la escuela: 10 días después de la última exposición
  - Si el estudiante desarrolla síntomas después de la exposición, el estudiante debe cumplir con los criterios de los CDC para interrumpir el aislamiento en el hogar (explicado en la pregunta #2)

LLAME A LA OFICINA DE SALUD (559) 589-7034

**No**

Ir a la pregunta #2

1. En las últimas 24 horas, ¿ha tenido su estudiante uno o más de los siguientes síntomas?

- |  |                   |                                       |
|--|-------------------|---------------------------------------|
| • Fiebre (100.4 +)                     | • Tos             | • Dificultad para respirar            |
| • Respiración dificultosa              | • Escalofríos     | • Temblores repetidos con escalofríos |
| • Dolor muscular                       | • Dolor de cabeza | • Dolor de garganta                   |
| • Nueva pérdida del gusto o del olfato |                   |                                       |

**SI**

- El estudiante debe quedarse en casa.
- Regreso a la escuela: cuando el estudiante cumple con los criterios de los CDC para suspender el aislamiento en el hogar
  - 24 horas sin fiebre (sin usar medicamentos para reducir la fiebre) Y
  - 10 días desde que aparecieron los primeros síntomas

LLAME A LA OFICINA DE SALUD (559) 589-7034

**No**

Ir a la pregunta #3

2. ¿Su estudiante ha sido diagnosticado con COVID-19?

**SI**

- El estudiante debe quedarse en casa.
- Regreso a la escuela: 10 días después de la prueba, a menos que se presenten síntomas
  - Si el estudiante desarrolla síntomas, debe cumplir con los criterios de los CDC para interrumpir el aislamiento en el hogar (explicado en la pregunta #2)

LLAME A LA OFICINA DE SALUD (559) 589-7034

**No**

Envía a tu hijo a la escuela