

**AGENDA for the Joint Meeting of the  
Sierra County Board of Education  
and the  
Sierra-Plumas Joint Unified School District Governing Board**

April 09, 2024

5:00pm CLOSED Session

6:00pm Regular Session

**Meeting Location:**

*Downieville:* Downieville School, 130 School St, Downieville CA 95936

**Zoom for the public:**

*Link:* <https://us02web.zoom.us/j/88543736273>

*Phone dial-in:* 669-900-9128 (Press \*6 to unmute)

*Webinar ID:* 885 4373 6273

**Board Members:**

*Area 1:* Patty Hall – phall@spjUSD.org

*Area 2:* Annie Tipton (Vice President) – atipton@spjUSD.org

*Area 3:* Christina Potter (Clerk) – cpotter@spjUSD.org

*Area 4:* Kelly Champion (President) – kchampion@spjUSD.org

*Area 5:* Richard Jaquez – rjaquez@spjUSD.org

*Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent(s) or designee in writing.*

*Any student or parent/guardian who wishes to have directory information or personal information, as defined in Education Code 49061 and/or 49073.2, be excluded from the minutes should contact the Superintendent(s) or designee in writing.*

*Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at Sierra County Office of Education, Room 3, 109 Beckwith Road, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5).*

**A. CALL TO ORDER**

*Please be advised that this meeting will be recorded.*

**B. ROLL CALL**

**C. APPROVAL OF AGENDA**

**D. PUBLIC COMMENT FOR CLOSED SESSION**

At this time, the meeting opens for any public comments regarding the Closed Session item(s).

**E. CLOSED SESSION**

The Board will move into Closed Session to discuss the following item(s):

1. Government Code 54956.9

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Government Code 54956.9(d)(2) or (3)

Number of potential cases: three (3)

2. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board: James Berardi, County Superintendent  
Sean Snider, District Superintendent

Employee Organizations:

Unrepresented Employees: District Superintendent  
Sierra-Plumas Teachers' Association  
Classified Employees  
Confidential Employees  
Administrative Employees

**F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK**

**G. 6:00PM – RECONVENE**

**H. FLAG SALUTE**

**I. REPORT OUT FROM CLOSED SESSION**

**J. INFORMATION ITEMS**

1. Superintendent Reports

**COUNTY—SCOE**

- a. Creating new position – Director of Student Improvement\*\*
- b. SELPA Changes
- c. SCOE Personnel Items:
  1. Resignation for Cheyenne Wilkinson, SH Instructional Aide, Loyaltan High School, 1.0 FTE (6 hours/day), effective March 15, 2024
  2. Assignment of Dylan Abbott, Technology Specialist, 1.0 FTE, effective TBD

**DISTRICT—SPJUSD**

- d. Facilities Update
  - e. FEMA/Cal OES
  - f. Phone System/P.A. update
2. Business Report
- a. Account Object Summary-Balance from 07/01/2023 to 3/31/2024
    1. SCOE\*\*
    2. SPJUSD\*\*
  - b. Seventh Month SPJUSD Enrollments for the 2023-2024 School Year\*\*
3. Staff Reports
- a. SCOE
  - b. SPJUSD
4. SPTA Report
5. Committee/Board Member Reports
6. District Superintendent's Evaluation Process
7. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter.

## K. CONSENT CALENDAR

1. Approval of minutes for the Regular Joint Meeting held March 05, 2024\*\*
2. Approval of minutes for the Special Joint Meeting held March 22, 2024\*\*
3. Approval of Board Report-Checks Dated 03/01/2024 through 03/31/2024
  - a. SCOE\*\*
  - b. SPJUSD\*\*
4. Approval of Quarterly Report on Williams Uniform Complaints for the quarter ending 03/31/2024
  - a. SCOE\*\*
  - b. SPJUSD\*\*
5. Approval of the following SPJUSD personnel items:
  - a. Resignation for Megan Andaluz, Teacher, Loyalton High School, 1.0 FTE, effective June 07, 2024

## L. ACTION ITEMS

1. New Business

### COUNTY & DISTRICT—SCOE & SPJUSD

- a. Approval of Proposal from Nigro & Nigro for Auditing Services for Fiscal Year Ending June 30, 2024\*\*
- b. Discussion and approval to add a second meeting in June  
--June 4<sup>th</sup>, June 18<sup>th</sup> or June 25<sup>th</sup>

### DISTRICT—SPJUSD

- c. Adoption of Resolution 24-012D, CalSHAPE Ventilation Grant for Downieville School\*\*
- d. District Sunshine Proposal to SPTA and SPCEA\*\*
- e. Approval of the 2024-2025 Extra Duty Assignments and Stipends to be filled\*\*
- f. Approval of the 2024-2025 School Calendars\*\*

## BOARD POLICIES AND BYLAWS

Board Bylaw 9310: “The Superintendent or designee shall develop and present a first reading at a public Board meeting and action may be taken on the proposed policy. The Board may require additional readings if necessary.”

- g. 3400—Management of District Assets/Accounts\*\*
- h. 5116.2—Involuntary Student Transfers\*\*
- i. 5141.21—Administering Medication and Monitoring Health Conditions\*\*
- j. 6142.8—Comprehensive Health Education\*\*
- k. 6146.4—Differential Graduation and Competency Standards for Students with Disabilities\*\*

## M. ADVANCED PLANNING

1. The next Regular Joint Board Meeting will be held on May 14, 2024, at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118 at 6:00pm. If needed, Closed Session may be held before the Regular session beginning at 5:00pm. Zoom videoconferencing will be available for the public.
2. Suggested Agenda Items

N. ADJOURN



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James Berardi,  
County Superintendent



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Sean Snider,  
District Superintendent

\*\* enclosed

\* handout

^^ prior meeting handout

James Berardi, County Superintendent – [jberardi@spjUSD.org](mailto:jberardi@spjUSD.org)

Sean Snider, District Superintendent – [ssnider@spjUSD.org](mailto:ssnider@spjUSD.org)

Kristie Jacobsen, Executive Assistant to the Superintendents – [kjacobson@spjUSD.org](mailto:kjacobsen@spjUSD.org)

*Vacant*, Director of Business Services/CBO

Office: 530-993-1660 x0

Email [schoolinfo@spjUSD.org](mailto:schoolinfo@spjUSD.org) to be added to the agenda email list.

# **Sierra County Office of Education**

## **Director of Student Improvement**

### **POSITION SUMMARY:**

Under the direction and supervision of the Superintendent or designee, the Director of Student Improvement will assist in providing level one differentiated assistance to the Sierra-Plumas Joint Unified School District. Using the results of the Dashboard indicators as baseline data to inform priorities, the duties include, but are not limited to coordinating, organizing, and providing professional development opportunities for educators, with an emphasis on programs to assist in the implementation of State Standards and educational best practices. Offerings will be based on local and state identified needs, scientifically based research, California Assessment of Student Performance and Progress (CAASPP) and Dashboard data, and District/County identified goals and objectives. The Director is also proficient with the use of data to inform instructional decisions, and provides data reports to all schools on a regular basis. The Director monitors and assists with federal and state legislation affecting education – especially in the areas of accountability through monitoring curriculum and instruction program budgets, and performs related work as required. Works directly with site administrators and staff to adjust programs accordingly and provides leadership, organization, and guidance to the district.

### **MAJOR DUTIES AND RESPONSIBILITIES:**

- Closely monitor Dashboard data, and support the district with State and Local Indicators.
- Coordinate, plan, and oversee multi-tiered systems of support for all students.
- Attend related county and state meetings and professional learning to support programs.
- Provide data reports in a variety of areas for school site Principals.
- Model the effective use of data during staff meetings at individual school sites.
- Ensure the professional development program is: 1) designed to improve effectiveness of classroom instruction through the implementation of research-based best practices, and 2) is tied to the State Standards and data derived from the California School Dashboard.
- Oversee the development and maintenance of a master calendar for all staff development activities.
- Use evaluation data and feedback to review and modify the professional development program.
- Provide support for the accurate collection of data in the student information system, thereby ensuring accurate CALPADS reporting.
- Assist teachers and administrators with implementation of content presented in professional development offerings.
- In a coaching capacity and upon request, visits schools to observe classroom instruction and encourage, guide, and support instructional practices.
- Support CTE pathways and dual enrollment offerings with the goal of refining and increasing offerings for students.
- Provide support for schools identified as CSI or ATSI and assist with plan development to exit these designations.
- Generate, update, and provide analysis of documents that reflect county, district, and school site CAASPP and Dashboard data.
- Assist all school programs in the process of reviewing data to identify problems of practice and addressing root causes through targeted strategies.

- Support the use of educational technology and oversee the use of online platforms for learning.
- Attend conferences, workshops, and meetings to keep abreast of current practices, programs, and legal issues.
- Support increased levels of students completing all A-G requirements upon high school graduation.
- Provide support for increased academic achievement and social emotional development for Foster and Expelled youth.
- Oversee credit recovery opportunities, and provide overall support for alternative education options for students.
- Identify and share appropriate materials and resources for promoting effective instruction.
- Prepare and maintain reports and surveys.
- Work with district/county/site staff and administrators to determine professional development needs and adjust programs accordingly.
- Support schools in meeting the needs of English learners, including support for the reclassification process and designated and integrated English language development (ELD) instruction.
- Assist in the dissemination of information through flyers, bulletins, newsletters, and emails.
- Monitor staff development budgets.
- Support general education and special education administrators and staff with all needs related to teaching and learning.
- Coordinate textbook adoptions in all subject areas.
- Oversee and ensure districtwide compliance and updated policies and procedures, related to state and federal mandates.
- Maintain positive staff and community relationships.
- Cultivate and model a respectful working and learning environment.
- Perform other duties as assigned

#### KNOWLEDGE AND ABILITIES:

- Applicable sections of California Education Code, State regulations and other applicable laws
- Current office practices, procedures, equipment, and record keeping techniques
- Ability to problem solve difficult, highly emotional issues
- Ability to research, analyze and evaluate new instructional delivery methods and techniques.
- Ability to assess and monitor work, administrative support systems; identify opportunities for improvement; direct and implement changes
- Ability to meet schedules and timelines and plan, prioritize and organize work effectively
- Ability to maintain confidentiality
- Ability to speak fluently, read and write Spanish is desirable
- Ability to read, interpret, apply and explain rules, regulations, policies and procedures
- Ability to complete work with multiple interruptions
- Ability to understand and carry out oral and written directions
- Ability to establish and maintain positive, cooperative working relationships
- Mobility to traverse all areas of the work sites
- State Standards for all subject areas
- Local Control Funding Formula (LCFF) and Local Control and Accountability Plan (LCAP)
- California School Dashboard

- Differentiated Assistance
- Multi-Tiered System of Supports (MTSS)
- Improvement and Implementation Science
- Universal Design for Learning
- Research-based best practices for improving student outcomes
- Staff development and training trends in education
- Effective public speaking techniques

**QUALIFICATIONS:**

**Required**

- School Administrative Services Credential
- Bachelor's Degree in Student Services, Elementary or Secondary Education, Nursing or related field, including all courses needed to meet credential requirements
- Valid California driver's license and private transportation
- Thorough understanding of the philosophy, methodology and trends related to providing support services to all students including individuals with exceptional needs

| Balances through March    |                                |                   |                   |                   |                   | Fiscal Year 2023/24 |
|---------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Object                    | Description                    | Adopted Budget    | Revised Budget    | Encumbered        | Expenditure       | Account Balance     |
| <b>Fund 01 - Gen Fund</b> |                                |                   |                   |                   |                   |                     |
| 1100                      | Teachers Salaries              | 414,703.00        | 458,254.00        | 123,419.57        | 291,056.24        | 43,778.19           |
| 1115                      | Certificated Extra Duty        | 2,500.00          | 2,500.00          |                   | 2,081.40          | 418.60              |
| 1120                      | Certificated Substitutes       | 8,490.00          | 8,170.00          |                   | 1,580.00          | 6,590.00            |
| 1200                      | Certificated Pupil Support Ser | 35,927.00         | 37,527.00         | 8,725.08          | 28,407.78         | 394.14              |
| 1300                      | Certificated Supervisor Admini | 230,335.00        | 233,867.00        | 53,991.54         | 172,374.62        | 7,500.84            |
| 1310                      | Teacher in Charge              | 10,000.00         | 10,000.00         |                   |                   | 10,000.00           |
|                           | <b>Total for Object 1000</b>   | <b>701,955.00</b> | <b>750,318.00</b> | <b>186,136.19</b> | <b>495,500.04</b> | <b>68,681.77</b>    |
| 2100                      | Instructional Aides' Salaries  | 196,459.00        | 196,796.00        | 46,981.48         | 141,136.24        | 8,678.28            |
| 2115                      | Classified Extra Duty          | 1,000.00          | 1,445.00          |                   | 649.34            | 795.66              |
| 2120                      | Classified Substitutes         | 5,000.00          | 9,645.00          |                   | 5,037.72          | 4,607.28            |
| 2200                      | Classified Support Salaries    | 110,860.00        | 108,049.00        | 13,463.48         | 33,780.00         | 60,805.52           |
| 2201                      | BUS DRIVER                     |                   | 42,463.00         | 22,196.15         | 22,482.81         | 2,215.96-           |
| 2215                      | Classified Support Extra Duty  | 1,000.00          | 1,000.00          |                   |                   | 1,000.00            |
| 2220                      | Classified Substitute Salaries | 1,773.00          | 3,000.00          |                   |                   | 3,000.00            |
| 2300                      | Classified Supervisors' Admini | 180,092.00        | 92,185.00         | 239.25            | 72,002.83         | 19,942.92           |
| 2400                      | Clerical Technical Office Staf | 246,910.00        | 224,324.00        | 47,308.51         | 177,158.25        | 142.76-             |
| 2900                      | Other Classified Salaries      | 14,760.00         | 14,760.00         |                   | 3,506.04          | 11,253.96           |
|                           | <b>Total for Object 2000</b>   | <b>757,854.00</b> | <b>693,667.00</b> | <b>130,188.87</b> | <b>455,753.23</b> | <b>107,724.90</b>   |
| 3101                      | STRS Certificated Positions    | 199,074.00        | 201,491.00        | 33,993.72         | 89,247.44         | 78,249.84           |
| 3102                      | STRS Classified Positions      | 1,719.00          | 1,860.00          |                   | 523.48            | 1,336.52            |
| 3201                      | PERS Certificated Positions    |                   | 162.00            |                   | 80.03             | 81.97               |
| 3202                      | PERS Classified Positions      | 197,841.00        | 162,959.00        | 29,873.79         | 105,257.79        | 27,827.42           |
| 3301                      | OASDI Certificated Positions   | 2,134.00          | 2,216.00          |                   | 64.23             | 2,151.77            |
| 3302                      | OASDI Classified Positions     | 45,852.00         | 41,869.00         | 7,835.36          | 27,173.58         | 6,860.06            |
| 3311                      | Medicare Certificated Position | 9,986.00          | 10,712.00         | 2,580.94          | 7,129.48          | 1,001.58            |
| 3312                      | Medicare Classified Positions  | 10,748.00         | 9,814.00          | 1,832.47          | 6,416.69          | 1,564.84            |
| 3401                      | Health & Welfare Benefits Cert | 127,707.00        | 114,599.00        | 31,821.36         | 74,007.14         | 8,770.50            |
| 3402                      | Health & Welfare Benefits Clas | 155,738.00        | 157,221.00        | 35,505.63         | 119,670.61        | 2,044.76            |
| 3501                      | SUI Certificated               | 3,588.00          | 1,067.00          | 93.09             | 389.14            | 584.77              |
| 3502                      | SUI Classified                 | 3,789.00          | 1,076.00          | 65.12             | 357.29            | 653.59              |
| 3601                      | Workers' Compensation Certific | 27,795.00         | 29,425.00         | 7,076.97          | 19,550.36         | 2,797.67            |
| 3602                      | Workers' Compensation Classifi | 29,912.00         | 26,959.00         | 5,024.65          | 17,594.37         | 4,339.98            |
| 3901                      | Golden Handshake               | 15,689.00         | 15,689.00         |                   | 15,688.48         | .52                 |
|                           | <b>Total for Object 3000</b>   | <b>831,572.00</b> | <b>777,119.00</b> | <b>155,703.10</b> | <b>483,150.11</b> | <b>138,265.79</b>   |
| 4100                      | Approved Textbooks Core Curric | 1,300.00          | 7,551.00          |                   |                   | 7,551.00            |



| Balances through March                |   |                     |                     |                   |                     | Fiscal Year 2023/24 |
|---------------------------------------|---|---------------------|---------------------|-------------------|---------------------|---------------------|
| Object                                | Description                                   | Adopted Budget      | Revised Budget      | Encumbered        | Expenditure         | Account Balance     |
| <b>Fund 01 - Gen Fund (continued)</b> |   |                     |                     |                   |                     |                     |
| 4300                                  | Materials and Supplies                        | 23,467.00           | 96,720.00           | 5,246.35          | 35,092.81           | 56,380.84           |
| 4320                                  | Custodial Grounds Supplies                    | 1,250.00            | 1,250.00            |                   | 745.51              | 504.49              |
| 4330                                  | Office Supplies                               | 1,750.00            | 1,750.00            |                   | 525.40              | 1,224.60            |
| 4350                                  | Vehicle Upkeep                                | 3,000.00            | 4,080.00            | 1,232.96          | 951.17              | 1,895.87            |
| 4400                                  | Noncapitalized Equipment                      | 3,214.00            | 19,662.00           |                   | 15,441.18           | 4,220.82            |
|                                       | <b>Total for Object 4000</b>                  | <b>33,981.00</b>    | <b>131,013.00</b>   | <b>6,479.31</b>   | <b>52,756.07</b>    | <b>71,777.62</b>    |
| 5100                                  | Subagreements for Services                    | 40,000.00           | 40,000.00           |                   |                     | 40,000.00           |
| 5200                                  | Travel and Conference                         | 25,638.00           | 36,112.00           | 2,311.41          | 13,702.82           | 20,097.77           |
| 5300                                  | Dues and Membership                           | 32,798.00           | 32,285.00           | 2,398.24          | 23,929.62           | 5,957.14            |
| 5400                                  | Insurance                                     | 25,000.00           | 25,000.00           |                   | 17,558.52           | 7,441.48            |
| 5500                                  | Operation Housekeeping Service                | 22,000.00           | 16,373.00           | 719.61            | 9,078.12            | 6,575.27            |
| 5600                                  | Rentals, Leases, Repairs, Nonc                | 1,500.00            | 2,500.00            | 407.63            | 670.63              | 1,421.74            |
| 5801                                  | Legal Services                                | 18,500.00           | 15,718.00           | 403.00            | 4,597.00            | 10,718.00           |
| 5805                                  | Personnel Expense                             | 500.00              | 1,000.00            | 200.00            | 262.40              | 537.60              |
| 5808                                  | Other Services & Fees                         | 1,500.00            | 1,500.00            | 300.88            | 699.12              | 500.00              |
| 5810                                  | Contracted Services                           | 437,789.00          | 1,132,563.00        | 151,223.76        | 310,982.30          | 670,356.94          |
| 5899                                  | SPJUSD to Reimburse                           |                     |                     | 51,592.28         | 54,962.88           | 106,555.16-         |
| 5900                                  | Communications                                | 16,000.00           | 16,293.00           |                   | 6,877.95            | 9,415.05            |
|                                       | <b>Total for Object 5000</b>                  | <b>621,225.00</b>   | <b>1,319,344.00</b> | <b>209,556.81</b> | <b>443,321.36</b>   | <b>666,465.83</b>   |
| 6200                                  | Building and Improvement of Bu                |                     | 142,863.00          | 43,235.01         | 13,530.00           | 86,097.99           |
| 6400                                  | Equipment                                     | 20,000.00           | 30,000.00           |                   |                     | 30,000.00           |
| 6500                                  | Equipment Replacement                         | 15,000.00           | 40,000.00           |                   |                     | 40,000.00           |
|                                       | <b>Total for Object 6000</b>                  | <b>35,000.00</b>    | <b>212,863.00</b>   | <b>43,235.01</b>  | <b>13,530.00</b>    | <b>156,097.99</b>   |
| 7110                                  | County Tuition Inter Dist Agre                | 25,000.00           | 25,000.00           |                   |                     | 25,000.00           |
| 7141                                  | Tuition, excess cost etc betwe                | 24,428.00           | 24,428.00           |                   |                     | 24,428.00           |
| 7281                                  | All Other Transfers to Distric                |                     |                     |                   | 17,289.41           | 17,289.41-          |
| 7310                                  | Direct Support/Indirect Costs                 |                     | 1,323.00-           |                   |                     | 1,323.00-           |
| 7350                                  | Transfers of Indirect                         |                     | 24,111.00-          |                   |                     | 24,111.00-          |
|                                       | <b>Total for Object 7000</b>                  | <b>49,428.00</b>    | <b>23,994.00</b>    | <b>.00</b>        | <b>17,289.41</b>    | <b>6,704.59</b>     |
|                                       | <b>Total for Fund 01 and Expense accounts</b> | <b>3,031,015.00</b> | <b>3,908,318.00</b> | <b>731,299.29</b> | <b>1,961,300.22</b> | <b>1,215,718.49</b> |
| <b>Fund 11 - ADULT ED</b>             |   |                     |                     |                   |                     |                     |
| 1100                                  | Teachers Salaries                             | 12,500.00           | 53,569.00           |                   | 36,831.03           | 16,737.97           |
| 1300                                  | Certificated Supervisor Admini                | 116,095.00          | 112,778.00          | 28,194.27         | 84,582.81           | .92                 |
|                                       | <b>Total for Object 1000</b>                  | <b>128,595.00</b>   | <b>166,347.00</b>   | <b>28,194.27</b>  | <b>121,413.84</b>   | <b>16,738.89</b>    |

| Balances through March                |                                |                  |                   |                  |                  | Fiscal Year 2023/24 |
|---------------------------------------|--------------------------------|------------------|-------------------|------------------|------------------|---------------------|
| Object                                | Description                    | Adopted Budget   | Revised Budget    | Encumbered       | Expenditure      | Account Balance     |
| <b>Fund 11 - ADULT ED (continued)</b> |                                |                  |                   |                  |                  |                     |
| 2200                                  | Classified Support Salaries    | 3,572.00         | 3,572.00          |                  |                  | 3,572.00            |
| 2400                                  | Clerical Technical Office Staf | 63,900.00        | 32,067.00         | 9,201.41         | 22,967.64        | 102.05-             |
|                                       | <b>Total for Object 2000</b>   | <b>67,472.00</b> | <b>35,639.00</b>  | <b>9,201.41</b>  | <b>22,967.64</b> | <b>3,469.95</b>     |
| 3101                                  | STRS Certificated Positions    | 29,762.00        | 30,898.00         | 5,385.12         | 17,326.95        | 8,185.93            |
| 3202                                  | PERS Classified Positions      | 18,218.00        | 9,246.00          | 2,179.89         | 6,127.93         | 938.18              |
| 3301                                  | OASDI Certificated Positions   |                  | 3,182.00          |                  | 1,903.19         | 1,278.81            |
| 3302                                  | OASDI Classified Positions     | 4,184.00         | 1,894.00          | 484.14           | 1,193.76         | 216.10              |
| 3311                                  | Medicare Certificated Position | 1,864.00         | 2,426.00          | 408.81           | 1,760.49         | 256.70              |
| 3312                                  | Medicare Classified Positions  | 979.00           | 444.00            | 113.23           | 279.19           | 51.58               |
| 3401                                  | Health & Welfare Benefits Cert | 10,745.00        | 14,328.00         | 3,581.70         | 10,745.10        | 1.20                |
| 3402                                  | Health & Welfare Benefits Clas | 17,536.00        | 17,538.00         | 4,782.69         | 12,753.84        | 1.47                |
| 3501                                  | SUI Certificated               | 643.00           | 181.00            | 14.10            | 113.95           | 52.95               |
| 3502                                  | SUI Classified                 | 338.00           | 41.00             | 4.60             | 11.43            | 24.97               |
| 3601                                  | Workers' Compensation Certific | 5,191.00         | 6,784.00          | 1,120.98         | 4,827.23         | 835.79              |
| 3602                                  | Workers' Compensation Classifi | 2,723.00         | 1,217.00          | 310.48           | 765.51           | 141.01              |
|                                       | <b>Total for Object 3000</b>   | <b>92,183.00</b> | <b>88,179.00</b>  | <b>18,385.74</b> | <b>57,808.57</b> | <b>11,984.69</b>    |
| 4300                                  | Materials and Supplies         |                  | 80,613.00         | 2,195.74         | 10,463.47        | 67,953.79           |
| 4330                                  | Office Supplies                | 500.00           | 624.00            | 297.28           | 320.99           | 5.73                |
| 4350                                  | Vehicle Upkeep                 | 88.00            | 1,500.00          | 274.68           |                  | 1,225.32            |
| 4400                                  | Noncapitalized Equipment       |                  | 38,000.00         |                  |                  | 38,000.00           |
|                                       | <b>Total for Object 4000</b>   | <b>588.00</b>    | <b>120,737.00</b> | <b>2,767.70</b>  | <b>10,784.46</b> | <b>107,184.84</b>   |
| 5200                                  | Travel and Conference          |                  | 3,375.00          | 1,000.00         | 1,409.94         | 965.06              |
| 5300                                  | Dues and Membership            |                  | 1,190.00          |                  | 1,190.00         | .00                 |
| 5500                                  | Operation Housekeeping Service |                  | 8,000.00          | 3,730.39         | 4,269.61         | .00                 |
| 5600                                  | Rentals, Leases, Repairs, Nonc |                  | 2,010.00          | 1,242.98         | 1,301.17         | 534.15-             |
| 5801                                  | Legal Services                 | 500.00           |                   |                  |                  | .00                 |
| 5805                                  | Personnel Expense              | 100.00           | 100.00            | 100.00           |                  | .00                 |
| 5810                                  | Contracted Services            |                  | 17,717.00         | 32.07            | 17,684.93        | .00                 |
| 5900                                  | Communications                 |                  | 2,755.00          | 678.39           | 2,075.62         | .99                 |
|                                       | <b>Total for Object 5000</b>   | <b>600.00</b>    | <b>35,147.00</b>  | <b>6,783.83</b>  | <b>27,931.27</b> | <b>431.90</b>       |
| 6200                                  | Building and Improvement of Bu |                  | 181,062.00        | 177,465.90       | 74,898.92        | 71,302.82-          |
| 7350                                  | Transfers of Indirect          |                  | 24,111.00         |                  |                  | 24,111.00           |
| 7619                                  | Other Authorized Interfund Tra | 14,187.00        |                   |                  |                  | .00                 |
|                                       | <b>Total for Object 7000</b>   | <b>14,187.00</b> | <b>24,111.00</b>  | <b>.00</b>       | <b>.00</b>       | <b>24,111.00</b>    |

| Balances through March                                       |                                |                     |                     |                   |                     | Fiscal Year 2023/24 |
|--|--------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| Object   | Description                    | Adopted Budget      | Revised Budget      | Encumbered        | Expenditure         | Account Balance     |
| <b>Total for Fund 11 and Expense accounts</b>                |                                | <b>303,625.00</b>   | <b>651,222.00</b>   | <b>242,798.85</b> | <b>315,804.70</b>   | <b>92,618.45</b>    |
| <b>Fund 16 - FOREST RES</b>                                  |                                |                     |                     |                   |                     |                     |
| 7211   | Transfers of Pass-through Rev  | 262,000.00          | 262,000.00          |                   | 97,973.30           | 164,026.70          |
| 7619   | Other Authorized Interfund Tra | 46,000.00           | 46,000.00           |                   | 17,289.41           | 28,710.59           |
| <b>Total for Fund 16, Expense accounts and Object 7000</b>   |                                | <b>308,000.00</b>   | <b>308,000.00</b>   | <b>.00</b>        | <b>115,262.71</b>   | <b>192,737.29</b>   |
| <b>Total for Org 001 - Sierra County Office of Education</b> |                                | <b>3,642,640.00</b> | <b>4,867,540.00</b> | <b>974,098.14</b> | <b>2,392,367.63</b> | <b>1,501,074.23</b> |

| Balances through March      |                                |                     |                     |                   |                     | Fiscal Year 2023/24 |
|-----------------------------|--------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| Object                      | Description                    | Adopted Budget      | Revised Budget      | Encumbered        | Expenditure         | Account Balance     |
| <b>Fund 01 - General FD</b> |                                |                     |                     |                   |                     |                     |
| 1100                        | Teachers Salaries              | 2,311,566.00        | 2,717,329.00        | 646,851.00        | 1,676,742.66        | 393,735.34          |
| 1115                        | Extra Duty Hourly              | 8,000.00            | 26,250.00           |                   | 30,793.51           | 4,543.51-           |
| 1120                        | Certificated Substitutes       | 57,000.00           | 55,645.00           |                   | 32,176.90           | 23,468.10           |
| 1300                        | Certificated Superv/Admin Sala | 421,444.00          | 442,740.00          | 101,682.27        | 314,055.78          | 27,001.95           |
| 1310                        | Teacher In Charge/Head Teacher | 10,000.00           | 3,004.00            |                   | 625.00              | 2,379.00            |
|                             | <b>Total for Object 1000</b>   | <b>2,808,010.00</b> | <b>3,244,968.00</b> | <b>748,533.27</b> | <b>2,054,393.85</b> | <b>442,040.88</b>   |
| 2100                        | Instructional Aides Salaries   | 276,535.00          | 354,543.00          | 80,683.99         | 183,230.21          | 90,628.80           |
| 2115                        | Inst. Aide Extra Duty          | 2,000.00            | 2,029.00            |                   | 2,235.59            | 206.59-             |
| 2120                        | Instructional Aides Substitute | 3,000.00            | 1,352.00            |                   | 1,904.66            | 552.66-             |
| 2200                        | Classified Support Salaries    | 386,184.00          | 500,221.00          | 96,103.93         | 343,311.10          | 60,805.97           |
| 2201                        | Bus Driver                     | 91,744.00           | 22,054.00           |                   | 22,053.23           | .77                 |
| 2215                        | Classified Extra Duty          | 2,500.00            | 701.00              |                   | 699.72              | 1.28                |
| 2220                        | Classified Support Substitute  | 25,000.00           | 4,814.00            |                   | 5,177.17            | 363.17-             |
| 2300                        | Classified Sup/Admin Salaries  | 2,700.00            | 1,865.00            | 728.35            | 1,305.00            | 168.35-             |
| 2400                        | Clerical & Office Salaries     | 198,902.00          | 217,656.00          | 57,130.74         | 148,215.31          | 12,309.95           |
| 2420                        | Clerical & Office Sub Salaries | 4,000.00            | 2,072.00            |                   | 2,392.71            | 320.71-             |
| 2900                        | Other Classified Salaries      | 25,277.00           | 25,293.00           |                   |                     | 25,293.00           |
|                             | <b>Total for Object 2000</b>   | <b>1,017,842.00</b> | <b>1,132,600.00</b> | <b>234,647.01</b> | <b>710,524.70</b>   | <b>187,428.29</b>   |
| 3101                        | State Teachers Retirement Syst | 728,447.00          | 793,232.00          | 134,757.46        | 367,144.43          | 291,330.11          |
| 3102                        | State Teachers Retirement Syst | 9,472.00            | 9,472.00            |                   |                     | 9,472.00            |
| 3201                        | Public Employees Retirement Sy | 1,000.00            | 1,417.00            |                   | 416.21              | 1,000.79            |
| 3202                        | Public Employees Retirement Sy | 265,911.00          | 264,886.00          | 47,718.66         | 135,859.55          | 81,307.79           |
| 3311                        | OASDI-Certificated Positions   | 2,076.00            | 2,393.00            |                   | 849.69              | 1,543.31            |
| 3312                        | OASDI-Classified Positions     | 62,143.00           | 67,953.00           | 13,924.24         | 42,521.88           | 11,506.88           |
| 3321                        | Medicare-Certificated Position | 38,138.00           | 44,015.00           | 9,969.96          | 27,369.20           | 6,675.84            |
| 3322                        | Medicare-Classified Positions  | 14,537.00           | 15,916.00           | 3,256.47          | 9,944.52            | 2,715.01            |
| 3401                        | Health & Welfare -Certificated | 503,060.00          | 581,751.00          | 154,924.98        | 371,636.22          | 55,189.80           |
| 3402                        | Health & Welfare-Classified Po | 201,550.00          | 243,316.00          | 57,856.80         | 169,356.42          | 16,102.78           |
| 3501                        | State Unemployment Insurance-C | 14,217.00           | 3,958.00            | 374.24            | 2,916.30            | 667.46              |
| 3502                        | State Unemployment Insurance-  | 5,177.00            | 838.00              | 117.44            | 506.56              | 214.00              |
| 3601                        | Workers' Compensation Insuranc | 95,889.00           | 114,973.00          | 26,178.29         | 72,531.35           | 16,263.36           |
| 3602                        | Workers' Compensation Insuranc | 35,643.00           | 40,827.00           | 8,368.88          | 25,556.89           | 6,901.23            |
| 3901                        | Other Benefits, Certificated P | 35,074.00           | 33,614.00           | 8,768.28          | 24,843.46           | 2.26                |
| 3902                        | Other Benefits, Classified Pos | 17,537.00           | 23,383.00           | 8,768.28          | 14,613.80           | .92                 |
|                             | <b>Total for Object 3000</b>   | <b>2,029,871.00</b> | <b>2,241,944.00</b> | <b>474,983.98</b> | <b>1,266,066.48</b> | <b>500,893.54</b>   |

| Balances through March                  |                                 |                     |                     |                   |                   | Fiscal Year 2023/24 |
|---|---------------------------------|---------------------|---------------------|-------------------|-------------------|---------------------|
| Object                                  | Description                     | Adopted Budget      | Revised Budget      | Encumbered        | Expenditure       | Account Balance     |
| <b>Fund 01 - General FD (continued)</b> |                                 |                     |                     |                   |                   |                     |
| 4100                                    | Textbooks                       | 26,605.00           | 53,350.00           | 404.25            | 4,751.84          | 48,193.91           |
| 4300                                    | Class Mat'l and Supplies        | 50,843.00           | 372,996.00          | 46,665.86         | 61,591.31         | 264,738.83          |
| 4301                                    | Class Consumable Mat'l          | 7,000.00            | 6,379.00            | 301.94            | 4,188.09          | 1,888.97            |
| 4302                                    | Class Paper/Toner               | 14,000.00           | 14,000.00           | 193.01            | 8,107.55          | 5,699.44            |
| 4305                                    | Other Student M&S               | 25,000.00           | 37,500.00           | 2,216.07          | 12,782.20         | 22,501.73           |
| 4320                                    | Custodial Grounds Supplies      | 38,000.00           | 91,104.00           | 2,814.10          | 43,101.80         | 45,188.10           |
| 4330                                    | Office Supplies                 | 17,000.00           | 67,612.00           | 544.32            | 6,971.49          | 60,096.19           |
| 4350                                    | Vehicle Maint. M&S              | 11,500.00           | 13,841.00           | 3,364.86          | 7,220.44          | 3,255.70            |
| 4351                                    | Vehicle FUEL                    | 30,000.00           | 33,260.00           | 10,376.73         | 20,161.57         | 2,721.70            |
| 4399                                    | M&S Misc -undesignated          |                     | 25,954.00           |                   |                   | 25,954.00           |
| 4400                                    | Non-Capital Equipment (Up to \$ | 58,895.00           | 264,349.00          | 11,696.84         | 28,787.63         | 223,864.53          |
|   | <b>Total for Object 4000</b>    | <b>278,843.00</b>   | <b>980,345.00</b>   | <b>78,577.98</b>  | <b>197,663.92</b> | <b>704,103.10</b>   |
| 5100                                    | Subagreement for Services       | 185,000.00          | 118,478.00-         |                   | 118,477.39-       | .61-                |
| 5200                                    | Travel & Conferences            | 55,802.00           | 214,070.00          | 17,069.59         | 57,972.63         | 139,027.78          |
| 5300                                    | Dues & Membership               | 10,129.00           | 12,475.00           | 999.28            | 10,333.84         | 1,141.88            |
| 5400                                    | Insurance-Fire, liability, etc  | 210,000.00          | 165,253.00          |                   | 152,708.77        | 12,544.23           |
| 5510                                    | Power                           | 159,000.00          | 159,000.00          | 65,901.89         | 93,095.17         | 2.94                |
| 5520                                    | Garbage                         | 7,000.00            | 8,400.00            | 1,426.32          | 6,222.16          | 751.52              |
| 5530                                    | Water                           | 60,000.00           | 60,000.00           | 19,005.17         | 40,994.83         | .00                 |
| 5540                                    | Propane                         | 171,000.00          | 171,000.00          | 25,992.99         | 147,147.96        | 2,140.95-           |
| 5590                                    | Miscellaneous Utilities         | 20,000.00           | 20,000.00           | 5,779.90          | 14,220.10         | .00                 |
| 5600                                    | Rentals, Leases & Repairs       | 83,500.00           | 131,768.00          | 42,591.85         | 70,978.91         | 18,197.24           |
| 5800                                    | Services & Operating Expense    | 7,500.00            | 57,501.00           | 2,539.47          | 8,145.24          | 46,816.29           |
| 5810                                    | Legal Expenses                  | 20,000.00           | 98,988.00           | 3,764.50          | 6,235.50          | 88,988.00           |
| 5812                                    | Board Election Expense          | 2,000.00            | 2,000.00            |                   |                   | 2,000.00            |
| 5840                                    | Audit Expense                   | 14,959.00           | 14,959.00           |                   | 2,403.57          | 12,555.43           |
| 5860                                    | Solid Waste Tax                 | 12,500.00           | 15,266.00           |                   | 12,622.98         | 2,643.02            |
| 5890                                    | Contracts/Servic                | 819,579.00          | 1,603,408.00        | 450,909.54        | 405,743.24        | 746,755.22          |
| 5899                                    | SCOE Interagency Reimburse      |                     | 16,783.00           | 4,884.01          | 15,330.33         | 3,431.34-           |
| 5900                                    | Communications                  | 3,500.00            | 6,501.00            | 1,999.58          | 1,822.72          | 2,678.70            |
| 5910                                    | Telephone-Monthly Service       | 22,075.00           | 22,075.00           | 8,926.50          | 10,170.39         | 2,978.11            |
|   | <b>Total for Object 5000</b>    | <b>1,863,544.00</b> | <b>2,660,969.00</b> | <b>651,790.59</b> | <b>937,670.95</b> | <b>1,071,507.46</b> |
| 6200                                    | Building & Improvements         |                     | 151,785.00          | 29,238.07         | 104,207.25        | 18,339.68           |
| 6400                                    | Equipment                       | 60,000.00           | 132,028.00          | 58,965.83         | 149,221.87        | 76,159.70-          |
| 6500                                    | Equipment Replacement           | 55,000.00           | 198,049.00          |                   | 43,472.77         | 154,576.23          |
|   | <b>Total for Object 6000</b>    | <b>115,000.00</b>   | <b>481,862.00</b>   | <b>88,203.90</b>  | <b>296,901.89</b> | <b>96,756.21</b>    |

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2024, Period = 9, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

| Balances through March                        |                                 |                     |                      |                     |                     | Fiscal Year 2023/24 |
|---|---------------------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
| Object  | Description                     | Adopted Budget      | Revised Budget       | Encumbered          | Expenditure         | Account Balance     |
| <b>Fund 01 - General FD (continued)</b>       |                                 |                     |                      |                     |                     |                     |
| 7110  | Out-of-State Tuition            | 104,450.00          | 104,450.00           | 104,450.00          |                     | .00                 |
| 7310  | Direct Support/Indirect Costs   |                     | 1,261.00-            |                     |                     | 1,261.00-           |
| 7616  | Trans fr Gen Fund to Cafeteria  | 111,053.00          | 111,053.00           |                     |                     | 111,053.00          |
| 7619  | Other Interfund Transfers Out   | 750,000.00          | 300,000.00           |                     | 300,000.00          | .00                 |
| <b>Total for Object 7000</b>                  |                                 | <b>965,503.00</b>   | <b>514,242.00</b>    | <b>104,450.00</b>   | <b>300,000.00</b>   | <b>109,792.00</b>   |
| <b>Total for Fund 01 and Expense accounts</b> |                                 | <b>9,078,613.00</b> | <b>11,256,930.00</b> | <b>2,381,186.73</b> | <b>5,763,221.79</b> | <b>3,112,521.48</b> |
| <b>Fund 13 - Cafeteria</b>                    |                                 |                     |                      |                     |                     |                     |
| 2200  | Classified Support Salaries     | 104,277.00          | 95,363.00            | 24,978.01           | 53,350.18           | 17,034.81           |
| 2215  | Classified Extra Duty           | 1,000.00            | 6,641.00             |                     | 1,476.93            | 5,164.07            |
| 2220  | Classified Support Substitute   | 500.00              | 2,554.00             |                     | 911.33              | 1,642.67            |
| <b>Total for Object 2000</b>                  |                                 | <b>105,777.00</b>   | <b>104,558.00</b>    | <b>24,978.01</b>    | <b>55,738.44</b>    | <b>23,841.55</b>    |
| 3202  | Public Employees Retirement Sy  | 21,628.00           | 19,847.00            | 2,912.49            | 9,370.47            | 7,564.04            |
| 3312  | OASDI-Classified Positions      | 6,242.00            | 6,242.00             | 1,453.63            | 3,235.54            | 1,552.83            |
| 3322  | Medicare-Classified Positions   | 1,460.00            | 1,460.00             | 339.96              | 756.70              | 363.34              |
| 3402  | Health & Welfare-Classified Po  | 17,537.00           | 17,537.00            | 5,260.98            | 12,201.72           | 74.30               |
| 3502  | State Unemployment Insurance-   | 529.00              | 529.00               | 12.48               | 27.84               | 488.68              |
| 3602  | Workers' Compensation Insuranc  | 3,580.00            | 3,580.00             | 873.70              | 1,944.69            | 761.61              |
| <b>Total for Object 3000</b>                  |                                 | <b>50,976.00</b>    | <b>49,195.00</b>     | <b>10,853.24</b>    | <b>27,536.96</b>    | <b>10,804.80</b>    |
| 4340  | Food Service                    | 8,000.00            | 8,184.00             | 5,246.07            | 5,389.18            | 2,451.25-           |
| 4400  | Non-Capital Equipment (Up to \$ | 2,000.00            | 2,000.00             |                     |                     | 2,000.00            |
| 4700  | Food                            | 60,000.00           | 81,385.00            | 16,143.04           | 68,023.57           | 2,781.61-           |
| <b>Total for Object 4000</b>                  |                                 | <b>70,000.00</b>    | <b>91,569.00</b>     | <b>21,389.11</b>    | <b>73,412.75</b>    | <b>3,232.86-</b>    |
| 5200  | Travel & Conferences            | 500.00              | 1,014.00             |                     | 421.00              | 593.00              |
| 5600  | Rentals, Leases & Repairs       | 6,000.00            | 6,000.00             |                     | 3,745.46            | 2,254.54            |
| 5800  | Services & Operating Expense    | 400.00              | 400.00               |                     |                     | 400.00              |
| 5890  | Contracts/Servic                | 500.00              | 500.00               |                     | 406.00              | 94.00               |
| <b>Total for Object 5000</b>                  |                                 | <b>7,400.00</b>     | <b>7,914.00</b>      | <b>.00</b>          | <b>4,572.46</b>     | <b>3,341.54</b>     |
| <b>Total for Fund 13 and Expense accounts</b> |                                 | <b>234,153.00</b>   | <b>253,236.00</b>    | <b>57,220.36</b>    | <b>161,260.61</b>   | <b>34,755.03</b>    |
| <b>Fund 40 - Dist Build</b>                   |                                 |                     |                      |                     |                     |                     |
| 4400  | Non-Capital Equipment (Up to \$ |                     |                      |                     | 8,288.52            | 8,288.52-           |
| 5600  | Rentals, Leases & Repairs       |                     |                      | 4,773.51            |                     | 4,773.51-           |
| 5890  | Contracts/Servic                |                     |                      |                     | 575.00              | 575.00-             |
| <b>Total for Object 5000</b>                  |                                 | <b>.00</b>          | <b>.00</b>           | <b>4,773.51</b>     | <b>575.00</b>       | <b>5,348.51-</b>    |

| Balances through March   |                              |                      |                      |                     |                     | Fiscal Year 2023/24 |
|--|------------------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
| Object   | Description                  | Adopted Budget       | Revised Budget       | Encumbered          | Expenditure         | Account Balance     |
| <b>Fund 40 - Dist Build (continued)</b>                                |                              |                      |                      |                     |                     |                     |
| 6200   | Building & Improvements      | 750,000.00           | 1,087,628.00         | 39,775.00           | 87,385.01           | 960,467.99          |
| <b>Total for Fund 40 and Expense accounts</b>                          |                              | <b>750,000.00</b>    | <b>1,087,628.00</b>  | <b>44,548.51</b>    | <b>96,248.53</b>    | <b>946,830.96</b>   |
| <b>Fund 73 - Bechen</b>  |                              |                      |                      |                     |                     |                     |
| 5800   | Services & Operating Expense | 25,000.00            | 25,000.00            |                     |                     | 25,000.00           |
| <b>Total for Fund 73, Expense accounts and Object 5000</b>             |                              | <b>25,000.00</b>     | <b>25,000.00</b>     | <b>.00</b>          | <b>.00</b>          | <b>25,000.00</b>    |
| <b>Fund 78 - Gottardi Fund</b>   |                              |                      |                      |                     |                     |                     |
| 5800   | Services & Operating Expense |                      | 500.00               |                     |                     | 500.00              |
| <b>Total for Fund 78, Expense accounts and Object 5000</b>             |                              | <b>.00</b>           | <b>500.00</b>        | <b>.00</b>          | <b>.00</b>          | <b>500.00</b>       |
| <b>Total for Org 006 - Sierra-Plumas Joint Unified School District</b> |                              | <b>10,087,766.00</b> | <b>12,623,294.00</b> | <b>2,482,955.60</b> | <b>6,020,730.93</b> | <b>4,119,607.47</b> |

## ENROLLMENT BY SCHOOL MONTH - 2023-2024

**\*\*As of 03/25/2024**

|                          | Downieville<br>Elementary | Loyalton<br>Elementary | Downieville<br>Jr High | Loyalton<br>Jr High | Downieville<br>Sr High | Loyalton<br>Sr High | Sierra Pass<br>Continuation | Long-Term<br>ISP/SDC | TOTAL |
|--------------------------|---------------------------|------------------------|------------------------|---------------------|------------------------|---------------------|-----------------------------|----------------------|-------|
| <b>Ending 2022-2023</b>  | 23                        | 190                    | 9                      | 57                  | 11                     | 95                  | 9                           | included in site #   | 394   |
| <b>1st Day 2023-2024</b> | 31                        | 191                    | 10                     | 40                  | 10                     | 112                 | 4                           | included in site #   | 398   |

|                   | Month |    |     |    |    |    |     |   |                    |     |
|-------------------|-------|----|-----|----|----|----|-----|---|--------------------|-----|
| <b>September</b>  | 1     | 28 | 190 | 10 | 40 | 10 | 114 | 4 | included in site # | 396 |
| 08/23/23-09/15/23 |       |    |     |    |    |    |     |   |                    |     |
| <b>October</b>    | 2     | 29 | 194 | 10 | 40 | 10 | 115 | 6 | included in site # | 404 |
| 09/18/23-10/13/23 |       |    |     |    |    |    |     |   |                    |     |
| <b>November</b>   | 3     | 29 | 192 | 10 | 41 | 10 | 115 | 6 | included in site # | 403 |
| 10/16/23-11/09/23 |       |    |     |    |    |    |     |   |                    |     |
| <b>December</b>   | 4     | 29 | 195 | 10 | 41 | 10 | 115 | 6 | included in site # | 406 |
| 11/13/23-12/08/23 |       |    |     |    |    |    |     |   |                    |     |
| <b>January</b>    | 5     | 30 | 193 | 10 | 41 | 13 | 116 | 6 | included in site # | 409 |
| 12/11/23-01/19/24 |       |    |     |    |    |    |     |   |                    |     |
| <b>February</b>   | 6     | 26 | 194 | 10 | 41 | 14 | 115 | 6 | included in site # | 406 |
| 01/22/24-02/16/24 |       |    |     |    |    |    |     |   |                    |     |
| <b>March</b>      | 7     | 27 | 194 | 10 | 41 | 14 | 115 | 6 | included in site # | 407 |
| 02/20/24-03/15/24 |       |    |     |    |    |    |     |   |                    |     |
| <b>April</b>      | 8     |    |     |    |    |    |     |   | included in site # | 0   |
| 03/18/24-04/19/24 |       |    |     |    |    |    |     |   |                    |     |
| <b>May</b>        | 9     |    |     |    |    |    |     |   | included in site # | 0   |
| 04/22/24-05/17/24 |       |    |     |    |    |    |     |   |                    |     |
| <b>June</b>       | 10    |    |     |    |    |    |     |   | included in site # | 0   |
| 05/20/24-06/07/24 |       |    |     |    |    |    |     |   |                    |     |

| 2022-2023 | SPJUSD | SCOPE | Washoe |
|-----------|--------|-------|--------|
| P1 ADA    | 354.53 | 0.70  | 13.50  |
| P2 ADA    | 351.20 | 0.70  | 12.97  |
| Annual    | 352.11 | 0.70  | 13.46  |

| Long-Term ISP |   |
|---------------|---|
| DES           | 0 |
| LES           | 3 |
| DHS           | 0 |
| LHS           | 5 |

| 2019-2020 | SPJUSD | SCOPE | Washoe |
|-----------|--------|-------|--------|
| P1 ADA    | 410.52 | 5.54  | 18.74  |
| P2 ADA    | 409.30 | 5.07  | 15.36  |
| Annual    | 409.30 | 5.07  | 15.36  |





G. 6:16PM – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

*TIPTON: All items were for discussion only. No action was taken.*

J. INFORMATION ITEMS

1. Superintendent Reports

**COUNTY**

a. Legislative Advocacy

*BERARDI: Went to Sacramento last week to meet with other Superintendents from single-district counties. We met with multiple political figures advocating for small, rural districts to be considered when legislation is being created. What works for larger, urban districts doesn't necessarily work for small, rural districts and especially single-district counties.*

**DISTRICT—SPJUSD**

b. FEMA/Cal OES

*SNIDER: Moving quickly with the new third-party administrator working with our insurance company. Still expect this to be a long process from beginning to end. Continuing to meet weekly with contacts at Cal OES and FEMA. Our goal is to have new roofs put on all of our buildings between FEMA and our insurance company.*

c. Phone System/P.A. update

*SNIDER: About six speakers left to work on in the District Office portables plus various wiring issues. The Technology Specialist vacancy has slowed down the process a bit.*

2. Business Report

- a. Letter from the California Department of Education concurring with the positive certification for the 2023-2024 First Interim Report for SCOE
- b. Letter from the California Department of Education concurring with the qualified certification for the 2023-2024 First Interim Report for SPJUSD
- c. Account Object Summary-Balance from 07/01/2023 to 02/29/2024
  1. SCOE
  2. SPJUSD
- d. Sixth Month SPJUSD Enrollments for the 2023-2024 School Year
- e. Most recent Inter-District Attendance Agreements approved

3. Staff Reports

a. SCOE

*SELPA—BETHKE: Thank you to Shannon Norris and Adrienne Garza (Ball) for helping me with fiscal reports that I had to submit to CDE recently. They were very helpful and patient with me working through reports that Nona used to submit.*

*ADULT ED—JACKSON: None*

b. SPJUSD

*LES—WHITE (CERESOLA): TechWise event with about 70 people in attendance. Second Trimester awards on March 8<sup>th</sup> at 8:30am. Science Fair, Art Show and Nacho Dinner night on March 28<sup>th</sup> right before Spring Break.*

*Sixth graders are invited to the LHS Middle School dance on Friday. Basketball season ended for 5-8<sup>th</sup> grade, 3<sup>rd</sup>-4<sup>th</sup> grades still playing. Excited for baseball to get going. Annual Crab Feed coming up on March 23<sup>rd</sup>. LHS—MESCHERY: National FFA week was a huge success. TechWise event with over 50 people in attendance. Middle School Spring dance coming up this Friday. Front door project replacement scheduled during Spring Break. Sports – ski/snowboard championships this weekend; varsity basketball: boys division champions, girls were runners up; baseball, track and golf have all started. DES & DHS—BERARDI: Our bus has been out for a couple of days. It's back to being operational, but then our bus driver was out with an injury. Happy to report that the bus will be running tomorrow. Finalizing where the bus inspections will be done – Marysville JUSD instead of Quincy in Plumas County. Ski team went out on March 4<sup>th</sup> and have another trip coming up. Open House on May 15<sup>th</sup>. Elementary school will have a spring performance May 23<sup>rd</sup>. Meetings with Site Council.*

4. SPTA Report

*PRESIDENT—PETTERSON: \*\*read by JACOBSEN\*\*  
SPTA has submitted a Sunshine letter for the 2024-25 school year.*

5. Committee/Board Member Reports

*None*

6. Public Comment

*Megan Meschery—Sierra Schools Foundation: Spring Grant Cycle closed. Would like to highlight the Senior Project grants – \$500 each: mural at LHS, learning American sign language, blacksmithing and metal working, writing for the Sierra Booster and photojournalism, digital film and regular developing of film and photos.*

*Kelly Champion—on behalf of public inquiries: \$15K per year from grant for libraries. Who is doing the purchasing and how can the public give input?*

*SNIDER: \$5K per school. Principals working with staff and librarians to come up with a list of books. No formal district process.*

*John Martinetti: If there is a way for parents/public to be involved I would like to be one.*

*CERESOLA: We haven't been able to purchase books for a long time. We are weeding out quite a few old books, and then each of our teachers have made lists with books that are appropriate for each grade level.*

K. CONSENT CALENDAR

1. Approval of minutes for the Regular Joint Meeting held February 13, 2024
2. Approval of Board Report-Checks Dated 02/01/2024 through 02/29/2024
  - a. SCOE
  - b. SPJUSD
3. Approval of the following SPJUSD personnel items:
  - a. Assignment of Jeremy Miller, 2023-2024 Track Coach, Loyalton High School
4. Rejection of Tort Claims 23/24-1, 23/24-2, 23/24-3
5. Acknowledgement of Donations:
  - a. Al Pombo, truckload of Incline Sand for Ag Department corrals at LHS

- b. Phebus Engineering, trucking and equipment to deliver and disperse Incline Sand at LHS
- c. Sonia and Ken Joy, life-size Styrofoam and resin grizzly bear at LHS

HALL/POTTER

5/0

L. ACTION ITEMS

1. New Business

**COUNTY & DISTRICT—SCOE & SPJUSD**

- a. Adoption of the 2023-2024 SCOE and SPJUSD Second Interim Actuals and Criteria and Standards Reports as of January 31, 2024

(HALL left at 7:24pm)

TIPTON/POTTER

4/0

**DISTRICT—SPJUSD**

- b. Adoption of Resolution No. 24-011D, Intention To Dismiss Certificated Employees for 2024-2025

CHAMPION/TIPTON

4/0

- c. Approval of the A-G Completion Improvement Grant Plan

POTTER/TIPTON

4/0

- d. Approval of the 2024-2025 Transportation Plan

TIPTON/POTTER

4/0

- e. Approval of furnace proposal from ACCO Engineered Systems for Downieville School

POTTER/JAQUEZ

4/0

- f. Acceptance of the Sierra-Plumas Teachers Association Sunshine Proposal for the 2024-2025 School Year to begin negotiations

TIPTON/CHAMPION

4/0

- g. Acceptance of the Sierra-Plumas Classified Employees Association Sunshine Proposal for the 2024-2025 School Year to begin negotiations

TIPTON/POTTER

4/0

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

Board Bylaw 9310: “The Superintendent or designee shall develop and present a first reading at a public Board meeting and action may be taken on the proposed policy.

The Board may require additional readings if necessary.”

**Policies from February 13<sup>th</sup> – second reading**

- h. 0410—Nondiscrimination in District Programs and Activities
  - 1. Board Policy, *revisions*
- i. 1312.2—Complaints Concerning Instructional Materials
  - 1. Board Policy, *revisions*

- 2. Administrative Regulation, *revisions*
- 3. Exhibit, *revisions*
- j. 6143—Courses of Study
  - 1. Administrative Regulation, *revisions*
- k. 6161.1—Selection and Evaluation of Instructional Materials
  - 1. Board Policy, *revisions*
  - 2. Administrative Regulation, *revisions*
  - 3. Exhibit, *revisions*
- l. 6161.11—Supplementary Instructional Materials
  - 1. Board Policy, *revisions*
- m. 6163.1—Library Media Centers
  - 1. Board Policy, *revisions*

*TIPTON* motioned to approve h-m as presented. Second by *POTTER*.  
3/1 (*CHAMPION*)

**New for March 5<sup>th</sup> – first reading**

- n. 3515—Campus Security
  - 1. Board Policy, *revisions*
  - 2. Administrative Regulation, *revisions*

*POTTER* motioned to approve n as presented. Second by *JAQUEZ*.  
4/0

**M. ADVANCED PLANNING**

- 1. The next Regular Joint Board Meeting will be held on April 09, 2024, at Downieville School, 130 School St, Downieville CA 95936 at 6:00pm. If needed, Closed Session may be held before the Regular Session beginning at 5:00pm. Zoom videoconferencing will be available for the public.
- 2. Suggested Agenda Items
  - School Calendars*
  - Parent review of new curriculum during adoption process*

**N. ADJOURN**

*CHAMPION* adjourned the meeting at 8:24pm.

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James Berardi,  
County Superintendent

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Sean Snider,  
District Superintendent

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Christina Potter, Clerk



**SIERRA COUNTY BOARD OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD  
Closed Session Reporting Form**

DATE: March 05, 2024

CLOSED SESSION BEGAN AT: 5:04 P.M.

**BOARD MEMBERS PRESENT:**

Patty Hall  Annie Tipton  Christina Potter  Kelly Champion  Richard Jaquez

**OTHERS PRESENT:**

James Berardi, County Superintendent  
 Sean Snider, District Superintendent  
 Terri Ryland, Ryland School Business Consulting, Interim CBO  
 Carol Wieckowski, EWNS LLP, Attorney  
 Eric Stevens, EST LLP, Attorney

**I. SESSION TOPIC(S):**

**Item #1—Government Code 54956.9**

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Government Code 54956.9(d)(2) or (3)

Number of potential cases: two (2)

**RESULT:**

- DIRECTION WAS GIVEN TO SUPERINTENDENT
- THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.
- A ROLL CALL VOTE WAS TAKEN:  
HALL \_\_\_\_\_ TIPTON \_\_\_\_\_ POTTER \_\_\_\_\_ CHAMPION \_\_\_\_\_ JAQUEZ \_\_\_\_\_
- A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:  
HALL \_\_\_\_\_ TIPTON \_\_\_\_\_ POTTER \_\_\_\_\_ CHAMPION \_\_\_\_\_ JAQUEZ \_\_\_\_\_

**Item #2—Government Code 54957**

PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

**RESULT:**

- DIRECTION WAS GIVEN TO SUPERINTENDENT
- THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.
- A ROLL CALL VOTE WAS TAKEN:  
HALL \_\_\_\_\_ TIPTON \_\_\_\_\_ POTTER \_\_\_\_\_ CHAMPION \_\_\_\_\_ JAQUEZ \_\_\_\_\_
- A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:  
HALL \_\_\_\_\_ TIPTON \_\_\_\_\_ POTTER \_\_\_\_\_ CHAMPION \_\_\_\_\_ JAQUEZ \_\_\_\_\_

**Item #3—Government Code 54957.6**

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board:

James Berardi, County Superintendent  
Sean Snider, District Superintendent

Employee Organizations:

Unrepresented Employees:

District Superintendent  
Sierra-Plumas Teachers' Association  
Classified Employees  
Confidential Employees  
Administrative Employees

**RESULT:**

- DIRECTION WAS GIVEN TO SUPERINTENDENT
- THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.

**SIERRA COUNTY BOARD OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD  
Closed Session Reporting Form**

|  |
|--|
| <input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN:<br>HALL _____ TIPTON _____ POTTER _____ CHAMPION _____ JAQUEZ _____                 |
| <input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:<br>HALL _____ TIPTON _____ POTTER _____ CHAMPION _____ JAQUEZ _____ |

II. ENDED CLOSED SESSION AT 6:12 P.M. AND RETURN TO OPEN SESSION

PRESIDED BY:   
Kelly Champion, PRESIDENT

RECORDED BY:   
Christina Potter, CLERK



**MINUTES for the Joint *SPECIAL* Meeting of the  
Sierra County Board of Education  
and the  
Sierra-Plumas Joint Unified School District Governing Board**

March 22, 2024

9:00am – Board Training Workshop with Mike Walsh

*Loyalton:* Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118

*Zoom videoconferencing* was also available for the public.

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A. CALL TO ORDER

*President KELLY CHAMPION called the meeting to order at 9:10am.*

B. ROLL CALL

PRESENT:     *Area 1: Patty Hall  
Area 2: Annie Tipton (Vice President)  
Area 3: Christina Potter (Clerk)  
Area 4: Kelly Champion (President)  
Area 5: Richard Jaquez*

ABSENT:     *None*

C. APPROVAL OF AGENDA

*TIPTON/POTTER  
5/0*

D. FLAG SALUTE

E. PUBLIC COMMENT

*Special Meeting Agenda Items only, please.  
None*

F. BOARD TRAINING WORKSHOP WITH MIKE WALSH

*Morning break – 10:52am-11:03am  
Lunch break – 1:10pm-1:30pm*

G. ADVANCED PLANNING

1. The next Regular Joint Board Meeting will be held on April 09, 2024, at Downieville School, 130 School St, Downieville CA 95936 at 6:00pm. If needed, Closed Session may be held before the Regular Session beginning at 5:00pm. Zoom videoconferencing will be available for the public.

H. ADJOURN

*CHAMPION adjourned the meeting at 2:58pm.*

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James Berardi,  
County Superintendent

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Sean Snider,  
District Superintendent

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Christina Potter, Clerk

Checks Dated 03/01/2024 through 03/31/2024

| Check Number | Check Date | Pay to the Order of                                     | Fund-Object | Comment                       | Expensed Amount | Check Amount |
|--------------|------------|---|-------------|-------------------------------|-----------------|--------------|
| 00016952     | 03/04/2024 | ALHAMBRA  | 11-4330     | WATER SERVICE                 |                 | 11.98        |
| 00016953     | 03/04/2024 | AMAZON CAPITAL SERVICES                                 | 01-4300     | CLASSROOM SUPPLIES            | 128.62          |              |
|              |            |   |             | DONATED FUNDS PURCHASE        |                 | 291.06       |
| 00016954     | 03/04/2024 | MEGAN ANDALUZ   | 01-5810     | TRANSPORTATION REIMBURSE      |                 | 209.61       |
| 00016955     | 03/04/2024 | DONALD BERGSTROM  | 01-5810     | SPED/DO CLEANING              | 1,163.75        |              |
|              |            |   | 01-5899     | SPED/DO CLEANING              | 498.75          | 1,662.50     |
| 00016956     | 03/04/2024 | MICAH COHEN, MOT, OTR/L                                 | 01-5810     | OCCUPATIONAL THERAPY SERVICES |                 | 2,985.70     |
| 00016957     | 03/04/2024 | EDWARDS, STEVENS AND TUCKER, LLP                        | 01-5801     | LEGAL FEES                    |                 | 2,174.50     |
| 00016958     | 03/04/2024 | JULIE HAMMOND, DPT FEATHER RIVER PHYSICAL THERAPY       | 01-5810     | PHYSICAL THERAPY SERVICES     |                 | 833.55       |
| 00016959     | 03/04/2024 | INTERMOUNTAIN DISPOSAL, INC.                            | 11-5500     | GARBAGE SERVICE               |                 | 35.37        |
| 00016960     | 03/04/2024 | JZ FLOORS, INC. NATIONAL WHOLESALE FLOORING             | 11-6200     | FLOORING                      |                 | 8,686.76     |
| 00016961     | 03/04/2024 | LAUREN JONES BEHAVIORAL CONSULTANT                      | 01-5810     | BEHAVIORAL CONSULTANT         | 5,252.60        |              |
|              |            |   | 01-5899     | BEHAVIORAL CONSULTANT         | 4,750.90        | 10,003.50    |
| 00016962     | 03/04/2024 | LIBERTY UTILITY CA                                      | 01-5500     | ELECTRICAL SERVICE            | 2,023.59        |              |
|              |            |   | 11-5500     | ELECTRICAL SERVICE            | 460.67          | 2,484.26     |
| 00016963     | 03/04/2024 | PRESENCELEARNING, INC.                                  | 01-5810     | PRESENCE LEARNING             |                 | 8,983.61     |
| 00016964     | 03/04/2024 | REMSA CENTER FOR INTEGRATED HEALTH CARE & COMMUNITY EDU | 11-4300     | CPR CARDS                     |                 | 68.00        |
| 00016965     | 03/04/2024 | RYLAND SCHOOL BUSINESS CONSULTING                       | 01-5810     | SCHOOL BUSINESS CONSULTING    | 4,754.50        |              |
|              |            |   | 01-5899     | SCHOOL BUSINESS CONSULTING    | 7,131.75        | 11,886.25    |
| 00016966     | 03/04/2024 | SIERRA COUNTY OFFICE OF EDUCATION                       | 01-5808     | BANK SERVICE FEES             |                 | 127.60       |
| 00016967     | 03/04/2024 | TRI COUNTY SCHOOLS INSURANCE GROUP                      | 01-9535     | HEALTH INSURANCE              | 1,816.00        |              |
|              |            |   | 76-9576     | HEALTH INSURANCE              | 26,427.60       | 28,243.60    |
| 00016968     | 03/20/2024 | ALHAMBRA  | 11-4330     | WATER SERVICE                 |                 | 7.98         |
| 00016969     | 03/20/2024 | AMAZON CAPITAL SERVICES                                 | 01-4300     | CHROMEBOOK CHARGERS           | 21.22           |              |
|              |            |   |             | DISPOSABLE GOWNS              | 319.51          |              |
|              |            |   | 01-4320     | SPACE HEATER                  | 50.80           |              |
|              |            |   | 01-4400     | VIDEO CONFERENC CAMERA        | 1,092.88        | 1,484.41     |
| 00016970     | 03/20/2024 | MEGAN ANDALUZ   | 01-5810     | TRANSPORTATION REIMBURSE      |                 | 221.94       |
| 00016971     | 03/20/2024 | JAMES BERARDI   | 01-5200     | MILEAGE                       |                 | 258.62       |
| 00016972     | 03/20/2024 | DONALD BERGSTROM  | 01-5810     | SPED/DO CLEANING              | 857.50          |              |
|              |            |   | 01-5899     | SPED/DO CLEANING              | 367.50          | 1,225.00     |
| 00016973     | 03/20/2024 | HEIDI BETHKE  | 01-5200     | MILEAGE                       |                 | 66.33        |
| 00016974     | 03/20/2024 | CHILD AND FAMILY POLICY INSTITUTE OF CA                 | 01-5200     | REGISTRATION                  |                 | 575.00       |
| 00016975     | 03/20/2024 | CATHERINE EBEL  | 01-5810     | CONTRACTED SERVICES           |                 | 1,927.48     |
| 00016976     | 03/20/2024 | EDWARDS, STEVENS AND TUCKER, LLP                        | 01-5801     | LEGAL FEES                    |                 | 465.00       |
| 00016977     | 03/20/2024 | W.W. GRAINGER, INC.                                     | 01-4320     | TOILET REPAIR PARTS           |                 | 27.86        |

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 03/01/2024 through 03/31/2024

| Check Number                  | Check Date | Pay to the Order of                                     | Fund-Object | Comment                    | Expensed Amount | Check Amount      |
|-------------------------------|------------|---|-------------|----------------------------|-----------------|-------------------|
| 00016978                      | 03/20/2024 | KELLI GROCK   | 01-5810     | COUNSELING SERVICES        |                 | 4,500.00          |
| 00016979                      | 03/20/2024 | INTERMOUNTAIN DISPOSAL, INC.                            | 11-5500     | GARBAGE SERVICE            |                 | 35.37             |
| 00016980                      | 03/20/2024 | TOP YOUTH SPEAKERS                                      | 01-5810     | PRESENTATION               |                 | 3,000.00          |
| 00016981                      | 03/20/2024 | LAUREN JONES BEHAVIORAL CONSULTANT                      | 01-5200     | BEHAVIORAL CONSULTANT      | 700.00          |                   |
|                               |            |   | 01-5810     | BEHAVIORAL CONSULTANT      | 11,001.07       | 11,701.07         |
| 00016982                      | 03/20/2024 | MARTIN EARTHWORKS                                       | 11-5500     | SNOW REMOVAL               |                 | 400.00            |
| 00016983                      | 03/20/2024 | MASTERCRAFT HARDWOOD LUMBER INC.                        | 01-4300     | SHOP SUPPLIES              |                 | 488.47            |
| 00016984                      | 03/20/2024 | NOVAH ELECTRIC  | 11-6200     | ELECTRICAL WORK            |                 | 23,400.00         |
| 00016985                      | 03/20/2024 | SAVVAS LEARNING COMPANY LLC                             | 11-4300     | EMR/EMT/AEMT TEXTBOOKS     |                 | 2,092.45          |
| 00016986                      | 03/20/2024 | PLUMAS-SIERRA TELECOMMUNICATIONS                        | 11-5600     | BROADBAND SERVICE          |                 | 109.00            |
| 00016987                      | 03/20/2024 | PRESENCELEARNING, INC.                                  | 01-5810     | PRESENCE LEARNING          |                 | 7,967.49          |
| 00016988                      | 03/20/2024 | UBEO WEST LLC   | 11-5600     | COPIER/MAINTENANCE         |                 | 32.30             |
| 00016989                      | 03/20/2024 | REMSA CENTER FOR INTEGRATED HEALTH CARE & COMMUNITY EDU | 11-4300     | CPR CARDS                  |                 | 6.00              |
| 00016990                      | 03/20/2024 | RYLAND SCHOOL BUSINESS CONSULTING                       | 01-5810     | SCHOOL BUSINESS CONSULTING | 7,696.00        |                   |
|                               |            |   | 01-5899     | SCHOOL BUSINESS CONSULTING | 11,544.00       | 19,240.00         |
| 00016991                      | 03/20/2024 | SIERRA VALLEY HOME CENTER                               | 01-4300     | SHOP SUPPLIES              | 644.81          |                   |
|                               |            |   | 01-5899     | SHOP DEF MAINT SUPPLIES    | 3,006.04        | 3,650.85          |
| 00016992                      | 03/20/2024 | U.S. BANK   | 01-4300     | EPOXY                      | 1,062.85        |                   |
|                               |            |   | 01-5200     | CCS TRAVEL                 | 1,648.05        |                   |
|                               |            |   | 11-4300     | ZOOM SUBSCRIPTION          | 159.90          | 2,870.80          |
| 00016993                      | 03/20/2024 | U.S. BANK VOYAGER                                       | 01-4350     | FUEL EXPENSE               | 45.60           |                   |
|                               |            |   | 01-5200     | FUEL EXPENSE               | 87.28           |                   |
|                               |            |   | 01-5899     | FUEL EXPENSE               | 66.69           | 199.57            |
| <b>Total Number of Checks</b> |            |   |             |                            | <b>42</b>       | <b>164,640.84</b> |

Fund Summary

| Fund                            | Description                | Check Count | Expensed Amount   |
|---------------------------------|----------------------------|-------------|-------------------|
| 01                              | County School Service Fund | 30          | 102,707.46        |
| 11                              | ADULT EDUCATION            | 14          | 35,505.78         |
| 76                              | Payroll Clearing           | 1           | 26,427.60         |
| Total Number of Checks          |                            | <b>42</b>   | 164,640.84        |
| Less Unpaid Sales Tax Liability |                            |             | .00               |
| <b>Net (Check Amount)</b>       |                            |             | <b>164,640.84</b> |

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 03/01/2024 through 03/31/2024

| Check Number | Check Date | Pay to the Order of               | Fund-Object | Comment                          | Expensed Amount | Check Amount |
|--------------|------------|-----------------------------------|-------------|----------------------------------|-----------------|--------------|
| 00086699     | 03/14/2024 | BCM ONE                           | 01-5899     | PHONE SERVICES                   | 55.09           |              |
|              |            |                                   | 01-5910     | PHONE SERVICES                   | 826.31          | 881.40       |
| 00086700     | 03/20/2024 | AIRGAS, USA, LLC                  | 01-5600     | TANK RENTAL LHS/DVL              |                 | 644.39       |
| 00086701     | 03/20/2024 | ALPINE FIRE SERVICE, INC.         | 01-5600     | SERVICE CAFE FIRE SYSTEM         |                 | 218.13       |
| 00086702     | 03/20/2024 | AMAZON CAPITAL SERVICES           | 01-4100     | SPANISH CURRICULM                | 52.72           |              |
|              |            |                                   | 01-4300     | Class Supplies                   | 87.74           |              |
|              |            |                                   |             | CLASSROOM SUPPLIES               | 54.80           |              |
|              |            |                                   |             | ELOP SUPPLIES                    | 8,652.97        |              |
|              |            |                                   |             | GARDEN GRANT SUPPLIES            | 308.94          |              |
|              |            |                                   |             | GARDEN SUPPLIES                  | 156.36          |              |
|              |            |                                   |             | Hot Glue sticks                  | 8.55            |              |
|              |            |                                   |             | Projector Lamp                   | 153.47          |              |
|              |            |                                   |             | SHOP EQUIPMENT                   | 519.09          |              |
|              |            |                                   |             | shop supplies                    | 98.34           |              |
|              |            |                                   |             | SMARTBOARD BULB                  | 153.74          |              |
|              |            |                                   | 01-4320     | CUSTODIAL SUPPLIES               | 62.19           |              |
|              |            |                                   |             | maintenace supplies              | 270.03          |              |
|              |            |                                   | 01-4330     | health materials and supplies    | 87.64           |              |
|              |            |                                   |             | Planners                         | 35.31           |              |
|              |            |                                   | 01-4400     | LAMINATOR                        | 1,748.01        |              |
|              |            |                                   | 13-4340     | CAFE SUPPLIES                    | 17.88           | 12,467.78    |
| 00086703     | 03/20/2024 | AMERIGAS                          | 01-5540     | PROPANE                          |                 | 24,020.65    |
| 00086704     | 03/20/2024 | APPLE COMPUTER, INC.              | 01-4400     | LAPTOPS                          |                 | 3,643.28     |
| 00086705     | 03/20/2024 | CARRIE BLAKLEY                    | 13-5200     | FOOD MANAGER COURSE              |                 | 179.00       |
| 00086706     | 03/20/2024 | KATRINA BOSWORTH                  | 01-5200     | MILEAGE                          | 65.66           |              |
|              |            |                                   |             | PARKING/HOTEL/MILEAGE            | 335.36          | 401.02       |
| 00086707     | 03/20/2024 | BRADY INDUSTRIES                  | 01-4320     | custodial supplies LES/DO/SPED   | 2,800.49        |              |
|              |            |                                   |             | Supplies                         | 1,736.69        |              |
|              |            |                                   | 01-5899     | custodial supplies LES/DO/SPED   | 311.16          |              |
|              |            |                                   | 01-6500     | DISHWASHER SUPPLIES              | 340.00          | 5,188.34     |
| 00086708     | 03/20/2024 | PAMELA BRANDON                    | 01-5600     | TECH COTTAGE RENTAL              |                 | 100.00       |
| 00086709     | 03/20/2024 | BURNEY'S COMMERCIAL SERVICES INC. | 01-6500     | DISHWASHER INSTALL               |                 | 5,402.25     |
| 00086710     | 03/20/2024 | CALIFORNIA ASSOCIATION, FFA       | 01-5200     | State Conference                 |                 | 432.00       |
| 00086711     | 03/20/2024 | CITY OF LOYALTON                  | 01-5530     | WATER AND SEWER - LOYALTON SITES | 4,287.04        |              |
|              |            |                                   | 01-5899     | WATER AND SEWER - LOYALTON SITES | 258.11          | 4,545.15     |
| 00086712     | 03/20/2024 | CLIENTWORKS                       | 01-5890     | TECH ASSIST                      |                 | 125.00       |
| 00086713     | 03/20/2024 | CONTINENTAL PRESS                 | 01-4300     | ENGLISH LEARNER MATERIALS        |                 | 1,227.79     |

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 03/01/2024 through 03/31/2024

| Check Number | Check Date | Pay to the Order of                      | Fund-Object | Comment                            | Expensed Amount | Check Amount |
|--------------|------------|--|-------------|------------------------------------|-----------------|--------------|
| 00086714     | 03/20/2024 | COYOTE HOME INSPECTIONS, LLC             | 40-5890     | MOLD INSPECTION                    |                 | 575.00       |
| 00086715     | 03/20/2024 | DEMCO, INC.                              | 01-4305     | Library Supplies                   |                 | 184.22       |
| 00086716     | 03/20/2024 | DOWNIEVILLE PUBLIC UTILITY DIS           | 01-5530     | Water                              |                 | 1,309.63     |
| 00086717     | 03/20/2024 | EDWARDS, STEVENS AND TUCKER, LLP         | 01-5810     | LEGAL FEES                         |                 | 1,833.50     |
| 00086718     | 03/20/2024 | HAYLEY EVANS                             | 01-5200     | MILEAGE                            |                 | 94.00        |
| 00086719     | 03/20/2024 | FILTERS DELIVERED, LLC                   | 01-4320     | HVAC FILTERS                       |                 | 80.06        |
|              |            |  |             | Unpaid Sales Tax                   | 5.42-           | 74.64        |
| 00086720     | 03/20/2024 | GOPHER SPORTS NW 5634                    | 01-4300     | ELOP SUPPLIES                      |                 | 10,091.64    |
| 00086721     | 03/20/2024 | JANET HAMILTON                           | 01-5600     | TECH COTTAGE RENTAL                |                 | 100.00       |
| 00086722     | 03/20/2024 | HOUGHTON MIFFLIN HARCOURT PUBLISHING CO. | 01-4300     | SPANISH CURRIC.                    |                 | 521.46       |
| 00086723     | 03/20/2024 | HUNT & SONS, INC.                        | 01-5590     | HEATING OIL                        |                 | 3,858.67     |
| 00086724     | 03/20/2024 | INLAND SUPPLY                            | 01-4320     | janitorial supplies                |                 | 585.63       |
| 00086725     | 03/20/2024 | JOHN'S SPRING & SUSPENSION LLC           | 01-5600     | BUS REPAIR                         |                 | 1,713.86     |
| 00086726     | 03/20/2024 | K 12 MANAGEMENT DBA FUELED               | 01-5890     | STUDENT LICENSE BLOCK/ISP COURSES  |                 | 6,051.00     |
| 00086727     | 03/20/2024 | LIBERTY UTILITIES                        | 01-5510     | ELECTRIC - LOYALTON SITES          | 21,507.21       |              |
|              |            |  | 01-5899     | ELECTRIC - LOYALTON SITES          | 2,269.73        | 23,776.94    |
| 00086728     | 03/20/2024 | MEGAN A. MESCHERY                        | 01-4300     | ROARIOR AWARDS                     |                 | 131.80       |
| 00086729     | 03/20/2024 | MODEL DAIRY, LLC                         | 13-4700     | DAIRY PRODUCTS                     |                 | 1,799.83     |
| 00086730     | 03/20/2024 | REBECCA MOOERS                           | 01-5200     | MILEAGE                            |                 | 80.40        |
| 00086731     | 03/20/2024 | MOUNTAIN MESSENGER                       | 01-5890     | ADVERTISEMENTS AND PUBLIC HEARINGS |                 | 186.45       |
| 00086732     | 03/20/2024 | NORTHAM DISTRIBUTING, INC.               | 13-4340     | CAFE FOOD/SUPPLIES                 | 178.66          |              |
|              |            |  | 13-4700     | CAFE FOOD/SUPPLIES                 | 3,605.34        | 3,784.00     |
| 00086733     | 03/20/2024 | ODP BUSINESS SOLUTIONS LLC               | 01-4320     | OFFICE FLOOR MATS                  |                 | 111.33       |
| 00086734     | 03/20/2024 | PACIFIC GAS & ELECTRIC COMPANY           | 01-5510     | Electricity                        |                 | 5,842.48     |
| 00086735     | 03/20/2024 | PIONEER DRAMA SERVICE, INC               | 01-4300     | Scripts                            | 43.59           |              |
|              |            |  |             | Unpaid Sales Tax                   | 2.34-           | 41.25        |
| 00086736     | 03/20/2024 | POWERSCHOOL GROUP LLC                    | 01-5890     | POWERSCHOOL HOSTING                |                 | 3,204.17     |
| 00086737     | 03/20/2024 | SHERRILL RAHE                            | 01-4300     | GARDEN SUPPLIES                    |                 | 428.37       |
| 00086738     | 03/20/2024 | UBEO WEST LLC                            | 01-5600     | COPIER MAINT.                      | 332.29          |              |
|              |            |  | 01-5899     | COPIER MAINT.                      | 59.08           | 391.37       |
| 00086739     | 03/20/2024 | SCHOOL OUTFITTERS                        | 40-4400     | TABLES                             |                 | 8,288.52     |
| 00086740     | 03/20/2024 | SCHOOL SERVICES OF CALIFORNIA            | 01-5200     | CONFERENCE REGISTRATIONS           | 325.00          |              |
|              |            |  |             | WORKSHOP REGISTRATION              | 566.25          |              |
|              |            |  | 01-5899     | WORKSHOP REGISTRATION              | 73.75           | 965.00       |
| 00086741     | 03/20/2024 | SCHOOLHOUSE CONNECTION                   | 01-5200     | HOMELESS EDUCATION CONFERENCE      |                 | 565.00       |

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Checks Dated 03/01/2024 through 03/31/2024

| Check Number | Check Date | Pay to the Order of                     | Fund-Object | Comment                              | Expensed Amount | Check Amount |
|--------------|------------|---|-------------|--------------------------------------|-----------------|--------------|
| 00086742     | 03/20/2024 | SIERRA BOOSTER                          | 01-5890     | ADVERTISEMENTS/LEGAL/PUBLIC NOTICES  |                 | 292.50       |
| 00086743     | 03/20/2024 | SIERRA COUNTY PUBLIC WORKS              | 01-5600     | SNOW REMOVAL                         | 294.50          |              |
|              |            |   | 01-5890     | SNOW REMOVAL                         | 505.78          | 800.28       |
| 00086744     | 03/20/2024 | SIERRA COUNTY HEALTH DEPARTMENT         | 01-5510     | ELECTRICAL SERVICES FOR TECH COTTAGE |                 | 289.50       |
| 00086745     | 03/20/2024 | INTERMOUNTAIN DISPOSAL, INC.            | 01-5520     | GARBAGE SERVICE                      | 1,240.64        |              |
|              |            |   | 01-5899     | GARBAGE SERVICE                      | 24.88           | 1,265.52     |
| 00086746     | 03/20/2024 | SIERRA HARDWARE                         | 01-4320     | Misc Maintenance supplies            |                 | 668.85       |
| 00086747     | 03/20/2024 | SIERRA VALLEY HOME CENTER               | 01-4300     | MISC. AG SUPPLIES                    | 174.92          |              |
|              |            |   | 01-4320     | MAINT. SUPPLIES                      | 140.70          |              |
|              |            |   |             | MAINT/CUSTODIAL SUPPLIES             | 264.54          | 580.16       |
| 00086748     | 03/20/2024 | SIERRA-PLUMAS JOINT UNIFIED             | 01-5890     | BANK SERVICE FEES                    |                 | 211.76       |
| 00086749     | 03/20/2024 | MARNIE SMITH                            | 01-5200     | ELD PD                               |                 | 1,200.00     |
| 00086750     | 03/20/2024 | SEAN SNIDER                             | 01-5200     | MILEAGE                              |                 | 183.58       |
| 00086751     | 03/20/2024 | DEPARTMENT OF JUSTICE ACCOUNTING OFFICE | 01-5890     | EMPLOYMENT FINGERPRINTING            |                 | 145.00       |
| 00086752     | 03/20/2024 | CDE, CASHIER'S OFFICE                   | 13-4700     | COMMODITIES                          | 1,679.29        |              |
|              |            |   | 13-8221     | COMMODITIES                          | 1,614.94-       | 64.35        |
| 00086753     | 03/20/2024 | SYSCO SACRAMENTO                        | 13-4340     | CAFETERIA - FOOD AND SUPPLIES        | 225.65          |              |
|              |            |   | 13-4700     | CAFETERIA - FOOD AND SUPPLIES        | 4,624.80        | 4,850.45     |
| 00086754     | 03/20/2024 | TEAM ONE NETWORKING                     | 01-5899     | PHONE SERVICES                       | 17.50           |              |
|              |            |   | 01-5910     | PHONE SERVICES                       | 262.50          | 280.00       |
| 00086755     | 03/20/2024 | TERMINIX PROCESSING CENTER              | 01-5890     | PEST CONTROL -LES/LHS                |                 | 169.00       |
| 00086756     | 03/20/2024 | TODDLER TOWERS, INC. SIERRA KIDS        | 01-5890     | ELOP PROGRAM                         |                 | 4,563.74     |
| 00086757     | 03/20/2024 | TRI COUNTY SCHOOLS INS. GR.             | 01-9535     | HEALTH INSURANCE                     | 8,925.86        |              |
|              |            |   | 76-9576     | HEALTH INSURANCE                     | 85,845.40       | 94,771.26    |
| 00086758     | 03/20/2024 | U.S. BANK                               | 01-4100     | SPANISH CURRIC.                      | 17.91           |              |
|              |            |   | 01-4300     | classroom supplies                   | 159.44          |              |
|              |            |   |             | GARDEN GRANT SUPPLIES                | 514.80          |              |
|              |            |   |             | GARDEN SUPPLIES                      | 107.75          |              |
|              |            |   |             | INSTRUCTIONAL SUPPLIES               | 95.17           |              |
|              |            |   | 01-4320     | MAINT. SUPPLIES                      | 105.75          |              |
|              |            |   |             | SPEAKER PROJECT                      | 394.09          |              |
|              |            |   | 01-4330     | ADOBE PRO SUBSCRIPTION               | 13.31           |              |
|              |            |   |             | Forever Stamps                       | 70.35           |              |
|              |            |   | 01-4350     | BUS ALIGNMENT                        | 259.64          |              |
|              |            |   |             | FUEL FOR MAINT.                      | 67.82           |              |
|              |            |   | 01-4351     | BUS FUEL                             | 546.53          |              |

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Checks Dated 03/01/2024 through 03/31/2024

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| 00086758                      | 03/20/2024 | U.S. BANK           | 01-5200     | HOTEL ACCOMODATIONS       | 578.04          |                   |
|                               |            |                     |             | SUPERINTENDENTS SYMPOSIUM | 1,515.68        |                   |
|                               |            |                     |             | WASC VISIT - ROOMS        | 1,060.00        |                   |
|                               |            |                     | 01-5890     | PHONE EQUIP RETURN        | 1,044.19        |                   |
|                               |            |                     | 01-5899     | ZOOM SUBSCRIPTION         | 66.36           |                   |
| 00086759                      | 03/20/2024 | VERIZON WIRELESS    | 01-5899     | ADOBE PRO SUBSCRIPTION    | 6.68            |                   |
|                               |            |                     |             | MAINT. SUPPLIES           | 105.74          | 6,729.25          |
|                               |            |                     | 01-5900     | CELL PHONE SERVICE        | 221.63          |                   |
|                               |            |                     | 01-5910     | CELL PHONE SERVICE        | 229.31          |                   |
| 00086760                      | 03/20/2024 | U.S. BANK VOYAGER   | 01-4305     | CELL PHONE SERVICE        | 334.67          | 785.61            |
|                               |            |                     |             | FUEL FOR ATHLETIC TRIPS   | 276.61          |                   |
|                               |            |                     | 01-4351     | BUS FUEL                  | 2,505.12        |                   |
|                               |            |                     |             | Fuel for Maintenance      | 51.00           |                   |
| 00086761                      | 03/20/2024 | AMANDA WATTENBURG   | 01-5200     | FUEL FOR FFA              | 459.66          |                   |
|                               |            |                     | 01-5899     | FIELD TRIP FUEL           | 24.01           | 3,316.40          |
|                               |            |                     | 01-5200     | MILEAGE                   |                 | 65.66             |
| <b>Total Number of Checks</b> |            |                     |             |                           | <b>63</b>       | <b>257,299.21</b> |

Fund Summary

| Fund                            | Description                    | Check Count | Expensed Amount   |
|---------------------------------|--------------------------------|-------------|-------------------|
| 01                              | General Fund                   | 56          | 151,902.54        |
| 13                              | Cafeteria Fund                 | 6           | 10,695.51         |
| 40                              | Special Reserve for Capital Ou | 2           | 8,863.52          |
| 76                              | Warrant/Pass Though (payroll)  | 1           | 85,845.40         |
| Total Number of Checks          |                                | <b>63</b>   | 257,306.97        |
| Less Unpaid Sales Tax Liability |                                |             | 7.76              |
| <b>Net (Check Amount)</b>       |                                |             | <b>257,299.21</b> |

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

**SIERRA COUNTY OFFICE OF EDUCATION**

PO Box 955, 109 Beckwith Rd  
Loyalton CA 96118  
Office: 530-993-1660  
Fax: 530-993-0828

**Quarterly Report on Williams Uniform Complaints**  
[Education Code § 35186]

To: James Berardi  
County Superintendent

Person completing this form: Kristie Jacobsen  
Executive Assistant to the Superintendents

2023-2024 School Year

Quarterly Report Submission Date:  October 2023 (Jul-Aug-Sep)  
 January 2024 (Oct-Nov-Dec)  
 April 2024 (Jan-Feb-Mar)  
 July 2024 (Apr-May-Jun)

Date for information to be reported publicly at a governing board meeting:  
April 09, 2024

Please check the box that applies:

- No complaints were filed with any school in the County during the quarter indicated above.
- Complaints were filed with schools in the County 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                     | 0          | 0            |
| Teacher Vacancy or Misassignments     | 0                     | 0          | 0            |
| Facilities Conditions                 | 0                     | 0          | 0            |
| <b>TOTALS</b>                         | <b>0</b>              | <b>0</b>   | <b>0</b>     |

\_\_\_\_\_  
Signature of County Superintendent

\_\_\_\_\_  
Date



**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**

PO Box 955, 109 Beckwith Rd  
Loyalton CA 96118  
Office: 530-993-1660  
Fax: 530-993-0828

**Quarterly Report on Williams Uniform Complaints**  
[Education Code § 35186]

To: Sean Snider  
District Superintendent

Person completing this form: Kristie Jacobsen  
Executive Assistant to the Superintendents

2023-2024 School Year

Quarterly Report Submission Date:  October 2023 (Jul-Aug-Sep)  
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|---------------------------------------|-----------------------|------------|--------------|
| Textbooks and Instructional Materials | 0                     | 0          | 0            |
| Teacher Vacancy or Misassignments     | 0                     | 0          | 0            |
| Facilities Conditions                 | 0                     | 0          | 0            |
| <b>TOTALS</b>                         | <b>0</b>              | <b>0</b>   | <b>0</b>     |

\_\_\_\_\_  
Signature of District Superintendent

\_\_\_\_\_  
Date

**PROPOSAL FOR INDEPENDENT AUDITING SERVICES**

**Sierra County Office of Education and  
Sierra-Plumas Joint Unified School District**

**For the Fiscal Year Ending  
June 30, 2024**

**NIGRO & NIGRO<sup>PC</sup>**

*Respectfully Submitted on March 29, 2024 by:*

Jeff Nigro, CPA, CFE

Nigro & Nigro, PC

[jnigro@nncpas.com](mailto:jnigro@nncpas.com)

**Murrieta Office:** 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064  
**Walnut Creek:** 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

## *Let's Work Together!*



*By applying our financial expertise,  
we partner with our clients to build  
valuable relationships that inspire success.*



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March 29, 2024

Sierra County Office of Education and  
Sierra-Plumas Joint Unified School District

Thank you for inviting us to propose our services to you. We welcome the opportunity to share our approach for helping Sierra County Office of Education and Sierra-Plumas Joint Unified School District (the LEAs) meet their need for annual audit services. The enclosed proposal responds to your request for audit services for the fiscal year ending June 30, 2024.

### **Why We Believe We Are the Best Choice**

We pride ourselves on the quality of the work we do and the value we bring to our clients, and that means that we spend the time to “get it right”. I am confident that you will find that the level of involvement from our partners on the audit is unprecedented in the industry. It is this “hands-on” approach from actively involved partners and less reliance on less-experienced staff that sets us apart from the crowd. Our primary goal is to service the K-12 education community with highly competent and trained professionals, who will not simply perform your audit, but will partner with you to help you achieve success.

Here are some questions to ask yourself when evaluating proposals:

- Is the firm a member of the AICPA’s Government Audit Quality Center?
- Does the firm have a peer review with a Pass rating?
- Is the firm an active participant in industry groups, such as CASBO and CSBA?
- Does the firm regularly attend SSC budget conferences and stay up to date by subscribing to SSC’s Fiscal Reports service?
- Does the firm help keep you up to date and informed on audit and accounting matters?
- Is the firm an active member of the State K-12 Audit Guide committee?
- Does the firm have one of the lowest rates of audit reports rejected by the State Controller’s Office?
- Does the firm leverage technology in order to minimize time in the Districts, interruptions to your staff and allowing you to upload audit documentation through a secure electronic portal?
- Does the audit partner spend a significant percentage of the audit on-site rather than just showing up for a day at the end of the audit?
- Does the audit partner have a Certified Fraud Examiner license?

By choosing Nigro & Nigro, you will be able to answer “Yes” to all of those questions. Here are just some more of the reasons why we believe we are still your best choice:

- **Credibility, Reputation, and Resources of a Large Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus your attention on serving your students.

- **Efficiency.** Our goal is to provide exceptional client service. A well-planned and well-executed engagement by an experienced service team will minimize disruption to your staff and enable timely completion of all deliverables.
- **Experience Auditing California School Districts.** We proudly serve more than 60 California school districts annually. In addition, during the past year we performed more than 25 bond audits for California school districts. We understand the requirements of the California Education Code, the rules of the State Controller’s Office, and the unique reporting requirements for California school districts.
- **An Efficient and Effective Work Plan.** We currently serve over 75 governmental entities state-wide, which enables our staff to understand the scope of the audit. We also understand the District’s complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time period you specify.
- **Thought Leadership.** Members of our firm have been actively involved as presenters in numerous industry conferences and programs, including the ACSA Professional Development Committee, CASBO, and CSBA. We have incorporated our experience with these committees into our audit framework.
- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving local government agencies, and who are the best fit for you. We will assign the engagement partner as the “accountant-in-charge” of the audit, rather than a senior accountant with far less experience. Each of the District’s engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours. Our goal is to provide quality client service by developing strong professional relationships with District staff. We are committed to providing services that are tailored specifically for each of the District’s opinion units and the objectives you look to achieve.
- **A Focus on Providing Consistent, Dependable Service to School Districts.** Nigro & Nigro is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the District will enjoy the service of members of our LEA Services Team who have experience with similar school districts and understand the issues and environment critical to you.

You may have many options in selecting an auditor. By choosing Nigro & Nigro, you will gain value-added accounting and operational insights. Based on our previous history with LEAs, we believe we are the right fit for you, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to continue to be your auditors. We also commit to meeting or exceeding your expectations.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,



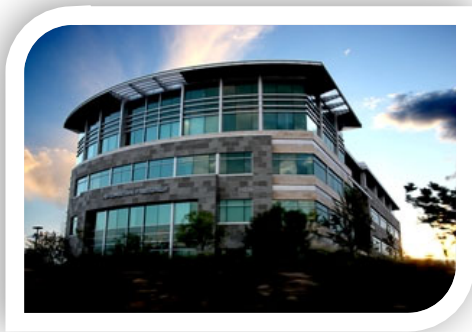
Jeff Nigro, CPA, CFE  
 Audit Services Partner  
 25220 Hancock Ave, #400, Murrieta, CA 92562  
 (951) 698-8783

# PROFILE OF THE FIRM

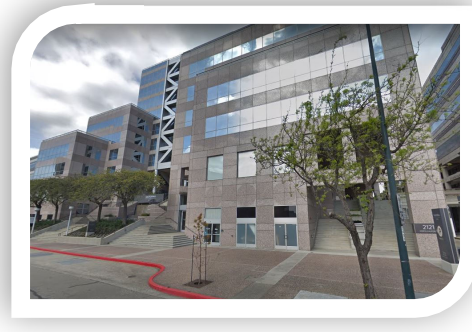
## Size and Location of Offices

The firm was originally established in 1999. In 2013, we opened our second office in Northern California in order to better serve our growing client base of school districts in the San Francisco Bay Area. The Firm now has six partners and a professional staff of 18 accountants and expects to add more in the coming years as we continue to grow. We are a full-service firm, providing audit and review, tax, consulting, and accounting services to local government, non-profit organizations, charter schools, and commercial businesses. The office serves clients of all sizes and industries; however, we focus on school districts, just like yours.

*We are prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.*



MURRIETA OFFICE



WALNUT CREEK OFFICE

## Experience

The Firm is pleased to provide this proposal for performance audit services to the District.

- Extensive experience with school districts, auditing approximately 60 annually.
- Highly skilled staff that focuses on your needs and looks forward to providing assistance at every opportunity.
- Proven experience in Proposition 39 Bond audits with over 25 school districts annually. We can provide assistance in documentation and can use the knowledge from our client base to provide creative ideas for improvement.
- The Firm prides itself with active partner/manager participation in the audit process. They are on-site to resolve audit issues and answer questions our clients may have regarding reporting or any other issues.
- Our staff has extensive knowledge of data extraction, which provides efficiencies during the audit process.
- The Firm is on the cutting edge of technology to provide efficiencies and cost savings to our clients.

## Range of Activities Performed

- Audit services for more than 60 local educational agencies
  - Includes charter schools, school districts, county offices, and JPAs
- Financial and performance audits under Prop. 39 and 51 for school districts
- Consulting and other services for numerous other agencies and not-for-profits
- Tax services for individuals, corporations, and non-profit organizations

## PROFILE OF THE FIRM (CONTINUED)

### Size of Our Firm

Firm-wide, we have the following staffing for our school district audit services:

| Position             | Number of Employees | Number of Licensed CPA's |
|----------------------|---------------------|--------------------------|
| <b>Partner*</b>      | 7                   | 7                        |
| <b>Manager</b>       | 6                   | 3                        |
| <b>Senior</b>        | 3                   | 0                        |
| <b>Associates</b>    | 12                  | 1                        |
| <b>Support Staff</b> | 4                   | -                        |
| <b>Total</b>         | <b>32</b>           | <b>11</b>                |

*\*Although the term "partner" is used throughout this proposal to avoid confusion, the firm is organized as a Professional Corporation, and the firm's owners are "shareholders."*

### Experience in Auditing Computerized Systems

Our audit client base is almost exclusively made up of school districts, which means that we are eminently qualified to audit financial information in the various systems used. We are familiar with pulling necessary reports from the system and assist staff accordingly. We are also familiar with the most common software systems utilized by school districts, such as BEST, QSS, Peoplesoft, Powerschool, and Aeries attendance accounting software and ASB Works and Blue Bear ASB accounting systems. Our entire audit staff is qualified to evaluate and make recommendations for improvements to any of your systems.

*Our audit client base is almost exclusively school districts, which means that we are eminently qualified to audit financial information in the various systems used.*

## STAFFING & QUALIFICATIONS

### Meet Your Audit Leadership Team

Listed on the following pages are the resumes of the management team that will be assigned to your audit. As mentioned previously, our staff members have considerable governmental audit experience. This gives us a pool to draw on in addition to the group listed.

| Name                          | Role                 | Years of Experience in K-12 Audits |
|-------------------------------|----------------------|------------------------------------|
| <b>Jeff Nigro, CPA, CFE</b>   | Lead Partner         | 32                                 |
| <b>Peter Glenn, CPA, CFE</b>  | Review Partner       | 12                                 |
| <b>Oscar Gonzalez</b>         | Senior Audit Manager | 9                                  |
| <b>Susan Taylor, CPA, CFE</b> | Audit Manager        | 4                                  |



# Jeff Nigro, CPA, CFE

## Lead Partner

Jeff has more than 32 years of experience auditing school districts, county offices of education and special districts. This experience, garnered from nine years with a major local audit firm and now as a founding partner at Nigro & Nigro since 1999, is in addition to his real-world experience as a Fiscal Services Manager in a large, unified school district. In addition to his extensive knowledge of school business and financial issues, Jeff has a passion for helping clients to establish and maintain sound anti-fraud programs and procedures.

### Local Educational Agency Audits:

Jeff Nigro was a Senior Audit Manager with a southern California CPA firm that specializes in K-12 audits for the first nine years of his career. He then moved to a school district fiscal management position to acquire hands-on experience before starting his own firm in 1999. Mr. Nigro is an expert in all aspects of governmental auditing and accounting, having worked on a variety of assignments and issues.

### Consulting Services:

Mr. Nigro has experience in a variety of LEA issues, garnered from his public accounting experience and experience as the Fiscal Services Manager at Lake Elsinore Unified School District. He regularly consults with clients in areas of:

### Training:

- GASB and new State Audit requirements
- ASB workshops and training
- Attendance accounting
- Fraud prevention and detection

### Financial Reporting:

- Single Audits
- Prop. 39 Bond Performance Audits
- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections

### Additional Areas:

- Anti-fraud program implementation
- Enrollment projections
- Asset safeguard and control
- ACFR development



### Education:

Bachelor of Business Administration,  
Accounting  
California State University, Fullerton,  
1991

### Licenses and Certifications:

- Certified Public Accountant, California
- Certified Fraud Examiner
- School Business Management Certificate,  
California State University, Fullerton

### Professional Affiliations:

- California Association of School  
Business Officials (CASBO) Eastern  
Section, Associate Member
- Association of Certified Fraud Examiners

### Continuing Education:

- School District Conference (past  
presenter)
- CASBO Annual Conference (past  
presenter)
- SSC Finance & Management  
Conferences
- ACSA School Business Academy  
(presenter)
- Government Accounting & Auditing  
Conference
- In-house training for audit staff  
(presenter)
- Annual GFOA Conference



# Peter Glenn, CPA

## Review Partner

Peter has 12 years of experience auditing both school districts and special districts. He has been in public accounting for over 12 years. His main responsibilities include assistance in planning and overseeing audit work, review of assistants' and staff work, and performing audit procedures in more complex audit areas.

### Audit Services:

Peter Glenn began his auditing career with Nigro & Nigro in 2011 and has worked in public accounting for over 15 years. He is appreciated for his patience and ability to break down complex situations. His specialties include audits of LEA's, special districts, and other governmental entities.

### Consulting Services:

Mr. Glenn has experience in a variety of governmental accounting issues, derived from his auditing experience at the firm. He regularly consults with clients in areas of:

### School District Accounting:

- Internal controls
- Financial reporting & GASB 34, 68, and 75
- Single Audits

### Financial Reporting:

- Capital assets
- Prop. 39 Bond Performance Audits
- Prop. 51 School Facilities Program Audits
- Year-end closing procedures
- Cash flows
- State audit requirements

### School District Clients Recently Served:

- Chaffey Joint Union High
- Arcadia Unified
- Fullerton Elementary
- Tustin



### Education:

Bachelor of Science, Business Administration, Accounting  
California State University,  
San Marcos, 2008, Magna Cum Laude

### Licenses and Certifications:

- Certified Public Accountant, California
- Certified Fraud Examiner

### Continuing Education:

- GFOA Annual Conference
- AICPA Advanced Topics in Single Audit
- SSC Finance & Management Conferences
- Government Accounting & Auditing Conference
- In-house training for audit staff (presenter)



# Oscar Gonzalez

## Senior Audit Manager

Oscar began his accounting career in 2013, immediately after graduating from California State University, San Bernardino. He began working as a staff auditor for VTD, LLP in their Rancho Cucamonga office for 5 years, during which he was promoted to Supervisor level. He then joined Nigro & Nigro in July of 2018. He continues to hone his skills and expand his knowledge on the ever-changing world of accounting by staying up to date on new pronouncements and their effects.

### Audit Services:

Oscar joined Nigro & Nigro in July of 2018, participating in audits of LEAs and agreed-upon procedure engagements. He has successfully navigated his way to becoming one of the most knowledgeable members of our audit team and has earned the respect of clients and colleagues. His friendly demeanor puts his clients at ease, but his customer-oriented approach to the audit is what his clients have come to appreciate the most.

### Consulting Services:

Mr. Gonzalez has experience in a variety of governmental accounting issues, derived from his auditing and consulting experience at the Firm. He regularly consults with clients in areas of:

### School District Accounting:

- Internal controls
- Financial reporting & GASB 34
- Single audits
- Attendance accounting
- Associated Student Body

### Financial Reporting:

- Capital assets and depreciation schedules
- Agreed upon procedures
- Prop. 39 Bond Performance audits
- Prop. 51 School Facilities Audits

### School District Clients Recently Served:

- Aromas San Juan Unified
- Coffee Creek Elementary
- Grossmont Union High
- Forestville Union
- Inglewood Unified
- Trinity Alps Unified
- Twin Hills Union



### Education:

Bachelor of Arts, Business Administration, Accounting California State University, San Bernardino 2012

Masters in Accounting  
California State University, San Bernardino 2012

### Professional Affiliations:

- American Institute of Certified Public Accountants (AICPA)

### Continuing Education:

- School District Conference
- CASBO Annual Conference
- In-house training for audit staff (presenter)

# Susan Taylor, CPA, CFE

## Manager

Susan started her accounting career in 2017 working as a staff accountant for an accounting and consulting firm, specializing in small businesses in a variety of industries, in San Diego. During this time, she attended California State University, San Marcos, and obtained her bachelor's degree in accounting in 2018. In 2019, Susan joined Nigro & Nigro as a staff accountant in the audit department. She recently received her CPA and CFE certificates and continues to increase her knowledge of both government and financial accounting standards.

### Audit Services:

Susan began her auditing career with Nigro & Nigro in December 2019, participating in audits of LEAs and not-for-profits. She is valued for her helpfulness and timely response to clients. Her specialties include audits of charter schools, school districts, and not-for-profits.

### Consulting Services:

Mrs. Taylor has experience in a variety of governmental and financial accounting issues, derived from her auditing experience at the firm. She regularly consults with clients in areas of:

### School District and Charter School Accounting:

- Internal controls
- Government financial reporting & GASB 34
- Not-for-profit financial reporting
- Single audits
- Attendance accounting
- State compliance for both LEAs and charter schools

### Financial Reporting:

- Capital assets and depreciation schedules
- Prop. 39 Bond Performance Audits
- Prop. 51 School Facilities Audits

### LEA Clients Recently Served:

- Anderson Valley Unified
- Death Valley Unified
- Eagle Peak Montessori Charter
- Escondido Charter High School and Heritage K-8 Charter
- Escondido Union
- Great Valley Academy
- Heartwood Charter
- Hickman Community Charter District
- The High Desert Partnership In Academic Excellence Foundation, Inc.
- Oceanside Unified
- Temecula International Academy



### Education:

Bachelor of Science, Business Administration, Accounting  
California State University,  
San Marcos, 2018

### Licenses and Certifications:

- Certified Public Accountant, California
- Certified Fraud Examiner

### Continuing Education:

- Not for Profit Organization Annual Conference
- Government Accounting & Auditing Conference
- In-house training for audit staff (presenter)

## STAFFING & QUALIFICATIONS (CONTINUED)

### Training & Resources

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with the *Government Auditing Standards* for each professional practicing in the area of governmental accounting and auditing. We are committed to following those standards, which result in quality audit services, including continuing education for all staff of 60-80 hours each year, specifically in school districts and governmental auditing. As required by *Government Auditing Standards*, all governmental audit staff receive the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent peer review.

Library facilities are maintained which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to our school district clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of the engagement.

Our staff participates in activities relating to government accounting and reporting issues through our membership and involvement with the following organizations:

- a. American Institute of CPA's Governmental Audit Quality Center
- b. California Society of CPAs
- c. Government Finance Officers Association (GFOA)
- d. Fiscal Crisis and Management Assistance Team (FCMAT)
- e. School Services of California (SSC)
- f. Government Accounting Standards Board (GASB)
- g. California School Boards Association (CSBA)
- h. California Association of School Business Officials (CASBO)
- i. Association of Certified Fraud Examiners (ACFE)

Through our participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current school district accounting and reporting issues. Some of the professional education our audit team members have either presented at or attended in the last two years include:

- SSC Annual Finance and Management Conference
- SSC Governor's Budget Workshop
- CASBO Annual Conference (exhibitors and presenters)
- CSBA Annual Education Conference (exhibitors)
- CalCPA School Districts Conference
- GFOA Annual Conference
- Various other CASBO workshops

We recognize that our most important product is prompt and effective service. We believe the District should work with its CPA firm throughout the entire year. We are available at any time throughout the year to provide any assistance you may need.

## REFERENCES

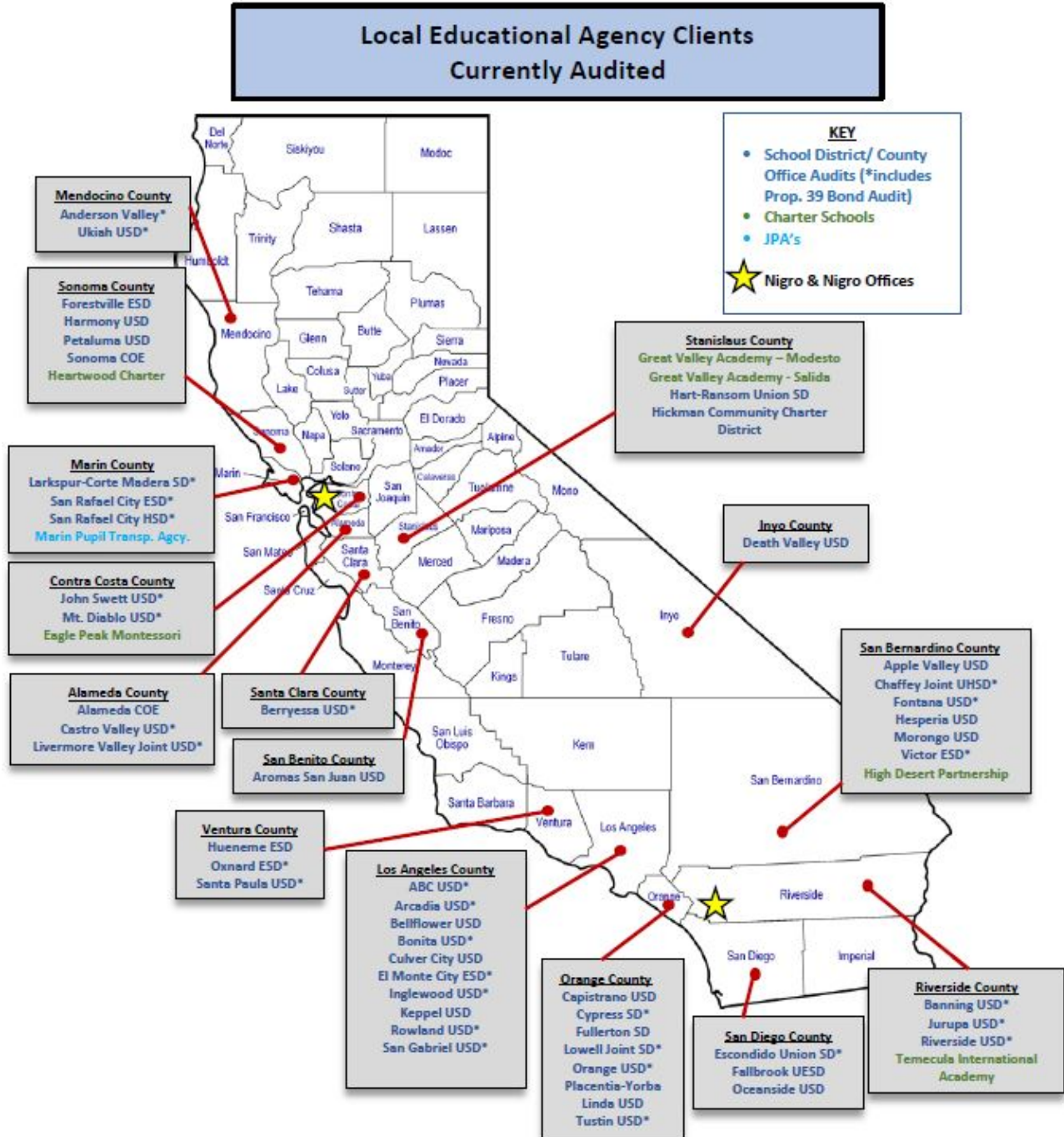
We have long-term relationships with many school districts in California. Listed below are a few of our audit clients, although any of our clients listed on the following page could serve as a reference too. We are very proud of the consistent “high marks” we receive from our clients. These clients can attest to the Firm's responsiveness and effectiveness in the conduct of the audit engagements.

|                           |  |
|---------------------------|--|
| <b>Organization Name:</b> | <b>Alameda County Office of Education</b>                    |
| <b>Contact Person:</b>    | Leigh Ann Blessing<br>Chief of Finance and Operations        |
| <b>Email:</b>             | leighann@acoe.org  |
| <b>Address:</b>           | 313 West Winton Ave.<br>Hayward, CA 94544                    |
| <b>Phone:</b>             | (510) 670-4271   |
| <b>Organization Name:</b> | <b>Hart-Ransom Union School District</b>                     |
| <b>Contact Person:</b>    | Debra Silva<br>Chief Business Officer                        |
| <b>Email:</b>             | dsilva@hartransom.org  |
| <b>Address:</b>           | 3920 Shoemake Ave<br>Modesto, CA 95358                       |
| <b>Phone:</b>             | (209) 523-9996   |
| <b>Organization Name:</b> | <b>Livermore Valley Joint Unified School District</b>        |
| <b>Contact Person:</b>    | Teresa Fiscus<br>Assistant Superintendent, Business Services |
| <b>Email:</b>             | tfiscus@lvjUSD.org   |
| <b>Address:</b>           | 685 East Jack London Blvd.<br>Livermore, CA 94551            |
| <b>Phone:</b>             | (925) 606-3253   |



# REFERENCES (CONTINUED)

In addition to the valued clients listed on the previous reference page, we work with many more clients, as shown below. Our client retention history has been excellent and several of the clients have been clients for nearly ten years.



# APPROACH TO THE AUDIT

## Specific Audit Approach

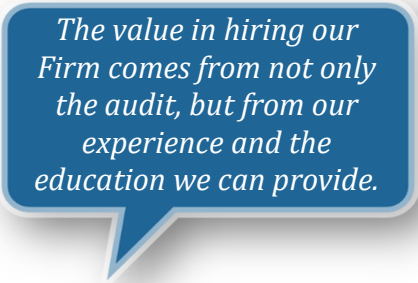
We will audit the basic financial statements of the County Office and the District for the year ending June 30, 2024, in accordance with the following standards:

- Auditing Standards Generally Accepted in the United States of America
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, if applicable
- *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*

Our audit will be for the purpose of expressing an opinion on the basic financial statements and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an "in-relation-to" opinion on any other supplemental information. We anticipate issuing the following reports:

- Independent Auditors' Report on the basic financial statements.
- Independent Auditors' 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*.
- Independent Auditors' Report On Compliance For Each Major Federal Program And Report On Internal Control, if applicable
- Independent Auditors' Report on State Compliance pursuant to the Education Audits Appeals Panel's "Audits of California K-12 Local Educational Agencies".

In addition, we will provide the County and District with a management letter that will give written appraisals of their accounting and related systems. This letter will identify any control deficiencies, significant control deficiencies or material weaknesses that are identified during the audit. We will work with management before audit fieldwork and during the course of the audit to assess internal controls and review mitigating controls in place in an effort to reduce the control deficiencies, significant control deficiencies and material weaknesses that need to be reported to management in writing, assuming there are mitigating controls in place. The letter will also offer recommendations for the elimination of weaknesses that we identify, and we will suggest any methods we discover to help improve efficiency and effectiveness. As mentioned earlier, the value in hiring our Firm comes from not only the audit, but from our experience and the education, we can provide. We hope that as questions or concerns arise throughout the year, the staff will contact us and draw on our knowledge and experience.



*The value in hiring our Firm comes from not only the audit, but from our experience and the education we can provide.*

Non-significant deficiencies discovered during the audit process will be reported in a separate letter to management and the Board of Trustees. This separate letter also informs the Board of the following:

- 1) The auditor's responsibility under auditing standards generally accepted in the United States of America.
- 2) Significant accounting policies.
- 3) Management judgments and accounting estimates.
- 4) Significant audit adjustments.
- 5) Other information in documents containing audited financial statements.
- 6) Disagreements with management.
- 7) Management consultation with other accountants.
- 8) Major issues discussed with management prior to retention.
- 9) Difficulties encountered in performing the audit.



# APPROACH TO THE AUDIT (CONTINUED)

## Specific Audit Approach (continued)

The Firm has been paperless since 2008. In addition, we have trial balance and financial reporting software for producing financial statements that are directly linked to your trial balance, which we will download from your system at the start of the audit. Likewise, we expect to extract various other information from your accounting system and other various electronic spreadsheets that your staff have prepared.

All working papers and reports will be retained at the Firm's expense for a minimum of seven (7) years, unless the Firm is notified in writing by you of the need to extend the retention period. The auditor will make working papers available, upon request, whether or not the auditor is engaged by the County and District, to the following parties or their designee:

- 1) Sierra -Plumas Joint Unified School District
- 2) Sierra County Office of Education
- 3) State Controller's Office
- 4) California Department of Education, School Fiscal Services Division
- 5) Federal Audit Clearing House, Bureau of the Census, if necessary
- 6) U.S. General Accounting Office (GAO)
- 7) Parties designated by the federal or State governments or by the District as part of an audit quality review process.

## Segmentation of the Engagement

### ***STEP 1: Planning***

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes and procedures. Our goal is to accomplish as much interim fieldwork as possible so that our stay during final fieldwork is kept to a minimum. Our preliminary work focuses on planning and internal control documentation.



### **Meetings**

We will conduct a pre-audit meeting with the Business Office to understand any particular issues the County and District are currently undergoing and to communicate our preliminary fieldwork.

### **Site Testing**

Our interim testing at the school site covers the following important areas:

- 1) Attendance testing at a sample of school sites
- 2) Internal control testing over ASB accounts
- 3) Internal control testing over cash receipts, including food service funds

# APPROACH TO THE AUDIT (CONTINUED)

## Segmentation of the Engagement (continued)

### STEP 1: Planning (continued)

#### Planning

We envision the following process during preliminary fieldwork:

- 1) Establish understanding of services to be performed.
- 2) Complete our client continuance procedures and address any independence issues.
- 3) Document our understanding of your entity and compile risks identified.
- 4) Document significant processes and activities.
- 5) Perform required fraud "brainstorming" with audit team.
- 6) Conduct interviews with management and others within the County and District regarding their knowledge of fraud and the risks of fraud.
- 7) Assess risk of material misstatement arising from errors or fraud at entity level.
- 8) Agree on timing and deliverables through an entrance meeting.
- 9) Develop overall audit strategy.

### STEP 2: Interim Field Work – On-Site



#### Internal Control Documentation

Our internal control documentation usually occurs during interim fieldwork. Our documentation process will be as follows:

- 1) Gather or update documentation for significant processes defined in our preliminary fieldwork.
  - a) Payroll
  - b) Accounts payable
  - c) Information technology
  - d) Cash receipts
  - e) Capital assets
- 2) Perform a "walk-through" of these significant processes.
- 3) Ask "what can go wrong" questions.
- 4) Identify controls in place. This will include both preventative and detective controls.
- 5) Evaluate the design of internal controls.
- 6) Decide whether to test and rely on controls.
- 7) Summarize preliminary fieldwork and submit management letter of all areas of concern.

## APPROACH TO THE AUDIT (CONTINUED)

### Segmentation of the Engagement (continued)

#### ***STEP 3: Final Fieldwork - Remote***

We assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during final fieldwork. Our Firm utilizes a methodology designed specifically for school districts and county offices. Our process emphasizes continuous communication with our staff.



#### **Assess Risks and Design Procedures**

As outlined in the risk based suite of audit standards (AU-C 318), our Firm uses a risk-based approach to the audit. Our procedures to assess risks and design procedures are as follows:

- 1) Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- 2) Design procedures to test controls if considered necessary.
- 3) Design procedures to test details of account balances and classes of transactions based on risk.

#### **Interim and Year End Testing**

- 1) Perform tests of controls if considered necessary.
- 2) Perform tests of details of account balances and classes of transactions.
- 3) Perform tests of compliance in accordance with Uniform Guidance and the K-12 State audit guide.
- 4) Evaluate quality and sufficiency of audit evidence.
- 5) Evaluate misstatements.

#### ***STEP 4: Audit Completion***



#### ***Preparation of Audit Report and Management Letter***

After reviewing the financial statements, notes and required supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. We will also review and incorporate any statistical data. This will verify appropriate presentation and disclosure. We will also at this time prepare our management letter that identifies financial trends and recommendations for improvement, reports required communications to the Board of Trustees and discusses change in the environment in which the County and District operate.

## APPROACH TO THE AUDIT (CONTINUED)

### Segmentation of the Engagement (continued)

#### *Audit Completion*

After the previous segments mentioned are complete, we will be ready to finalize our audit. During this stage we will complete the following procedures:

- 1) Complete subsequent events review procedures and review legal and representation letters.
- 2) Complete final overall analytical review procedures.
- 3) Conduct exit conference to communicate and clarify any potential significant deficiencies and material weaknesses.
- 4) Draft findings.
- 5) Issue audit opinion.
- 6) Assemble audit documentation.

At no additional cost, we will assist the District with completion of the GASB 34 conversion entries in the SACS software and will assist with completion of the MD&A for the audit report.

### Level of Support Required

We understand that the audit can seem invasive at times, but we work hard to keep the lines of communication open between the LEAs and ourselves. We are skilled at acquiring electronic documentation, which cuts down on items to be prepared by your staff. We also prepare an "Items to Prepare" checklist prior to each phase of the audit to eliminate frustrations during our audits.

### Use of Technology/Remote Proficiency

In order to facilitate the exchange of data between us and our clients in a secured manner throughout the course of the audit, we employ the use of an online secured portal. Our clients have appreciated this unique and forward-thinking platform which helps minimize duplicate requests and unnecessary email and phone exchanges to request and receive audit documentation. The software is very user-friendly and easy to understand. This also allows us to perform much of the audit remotely without being onsite to reduce our carbon footprint.

## ASSURANCES

### License to Practice in California

The Firm and its entire CPA staff hold licenses to practice in the State of California. The Firm's CPA's are all members in good standing with the California Society of CPA's and the AICPA.

### Statement of Independence

Our standards require that we be without bias with respect to your operations. The Firm is independent of the District, as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's "Government Auditing Standards". In addition, the Firm shall give the agency written notice of any relevant professional relationships entered into during the period of this agreement.

# COST OF SERVICES

## AUDIT PROPOSAL COST SHEET

### SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

**STAFF LEVEL**

|                            | Audit Hours | Hourly Rates | Total             |
|----------------------------|-------------|--------------|-------------------|
| Partner                    | 50          | \$ 225       | \$ 11,250         |
| Manager                    | 50          | \$ 190       | \$ 9,500          |
| Supervisor                 | 50          | \$ 175       | \$ 8,750          |
| Senior                     | 50          | \$ 140       | \$ 7,000          |
| Staff                      | 40          | \$ 110       | \$ 4,400          |
| Clerical                   | 10          | \$ 80        | \$ 800            |
| <b>TOTALS</b>              | <b>250</b>  |              | <b>\$ 41,700</b>  |
| <b>DISCOUNT</b>            |             |              | <b>\$ (9,700)</b> |
| <b>TOTAL PROPOSED FEES</b> |             |              | <b>\$ 32,000</b>  |

### SIERRA COUNTY OFFICE OF EDUCATION

**STAFF LEVEL**

|                            | Audit Hours | Hourly Rates | Total             |
|----------------------------|-------------|--------------|-------------------|
| Partner                    | 45          | \$ 225       | \$ 10,125         |
| Manager                    | 40          | \$ 190       | \$ 7,600          |
| Supervisor                 | 40          | \$ 175       | \$ 7,000          |
| Senior                     | 40          | \$ 140       | \$ 5,600          |
| Staff                      | 40          | \$ 110       | \$ 4,400          |
| Clerical                   | 10          | \$ 80        | \$ 800            |
| <b>TOTALS</b>              | <b>215</b>  |              | <b>\$ 35,525</b>  |
| <b>DISCOUNT</b>            |             |              | <b>\$ (8,525)</b> |
| <b>TOTAL PROPOSED FEES</b> |             |              | <b>\$ 27,000</b>  |

## Other Costs

In addition to the audit fees noted above, the Firm will bill the County Office and District for all out-of-pocket travel expenses, such as mileage, air fare, car rental, lodging, and meals.

**California Schools Healthy Air, Plumbing, and Efficiency Program  
Governing Body Resolution**

**RESOLUTION NO.** 24-012D

**Resolution of**

Sierra-Plumas Joint Unified School District (SPJUSD)

*Name of Local Educational Agency*

**WHEREAS**, the California Energy Commission’s California Schools Healthy Air, Plumbing, and Efficiency (CalSHAPE) Program provides grants to local educational agencies (LEA), that includes school districts, charter schools, and regional occupational programs, to fund the assessment, maintenance, and repair of ventilation systems, installation of carbon dioxide monitors, and replacement of noncompliant plumbing fixtures and appliances;

**NOW THEREFORE, BE IT RESOLVED**, that the SPJUSD Governing Board  
*Governing Body*

authorizes Sierra-Plumas Joint Unified School District to apply for a  
*LEA Name*

grant from the California Energy Commission to implement a CalSHAPE Program project.

**BE IT ALSO RESOLVED**, that in compliance with the California Environmental Quality Act (CEQA), the SPJUSD Governing Board  
*Governing Body*

the grant is (Please select one)

not a project because \_\_\_\_\_

OR

a project that is exempt under Clause 15061 (b)(3) because  
the project is question does not have a significant impact on the environment and as such it is not subject to CEQA

OR

a project and \_\_\_\_\_  
\_\_\_\_\_ document was prepared.

**BE IT ALSO RESOLVED**, that if recommended for funding by the California Energy Commission, the the SPJUSD Governing Board authorizes Sierra-Plumas Joint Unified School District

*Governing Body* *LEA Name*  
to accept a grant up to \$ 51,330.00 and accept all grant agreement  
*Grant Amount Requested*  
terms and conditions.

**BE IT FURTHER RESOLVED**, that Sean Snider,  
*Name of Designated LEA Official or Staff*  
\_\_\_\_\_, and \_\_\_\_\_,  
*Name of Designated LEA Official or Staff*      *Name of Designated LEA Official or Staff*

are hereby authorized and empowered to execute in the name of  
Sierra-Plumas Joint Unified School District all necessary documents to implement and  
*LEA Name*

carry out the purpose of this resolution, and to undertake all actions necessary to undertake and complete the energy efficiency projects.

Passed, Approved and Adopted this 9th day of April, 2024.  
*Month*      *Year*

Governing Body Representatives:

|                         |       |
|-------------------------|-------|
| <u>Patty Hall</u>       | _____ |
| <u>Annie Tipton</u>     | _____ |
| <u>Christina Potter</u> | _____ |
| <u>Kelly Champion</u>   | _____ |
| <u>Richard Jaquez</u>   | _____ |



|  |   |
|--|---|
| RECIPIENT<br><br><b>Sierra-Plumas Joint Unified</b>        | AGREEMENT NUMBER<br><br><b>23R5VA1146</b>   |
| ADDRESS<br>Sean Snider<br>PO Box 955<br>Loyalton, CA 96118 | AGREEMENT TERM<br><b>Ends 24 months after Effective Date</b><br>The effective date of this Agreement is either the start date or the approval signature date by the California Energy Commission representative below, whichever is later. The California Energy Commission shall be the last party to sign. No work is authorized, nor shall any work begin, until on or after the effective date. |

PROJECT DESCRIPTION

The parties agree to comply with the terms and conditions of the following Exhibits which are by this reference made a part of the agreement.

- Exhibit A – Scope of Work**
- Exhibit B – Budget**
- Exhibit C – Agreement Contacts**
- Exhibit D – Terms and Conditions**

|  |
|--|
| REIMBURSABLE AMOUNT<br><br><b>\$51,330.00</b>      |
| Total of REIMBURSABLE AMOUNT<br><b>\$51,330.00</b> |

*The undersigned parties have read the attachments to this agreement and will comply with the standards and requirements contained therein.*

| <b>CALIFORNIA ENERGY COMMISSION</b>                         |      | <b>RECIPIENT</b>     |      |
|---|------|----------------------|------|
| AUTHORIZED SIGNATURE  | DATE | AUTHORIZED SIGNATURE | DATE |
| NAME<br><b>Adrienne Winuk</b>                               |      | NAME                 |      |
| TITLE<br><b>Contracts, Grants, and Loans Office Manager</b> |      | TITLE                |      |
| CALIFORNIA ENERGY COMMISSION ADDRESS                        |      |                      |      |



**EXHIBIT A  
Scope of Work**

**Sierra-Plumas Joint Unified 4670177000000**

**Total Number of Sites 2**

**Site Name**

Downieville Junior-Senior High  
Downieville Elementary

**CDS Code**

46701774632303  
46701776050611

**Downieville Junior-Senior High**

**Category**

Assessment & Maintenance  
Filter  
Monitor

**Unit Count**

7  
31  
8

**Downieville Elementary**

**Category**

Assessment & Maintenance  
Filter  
Monitor

**Unit Count**

4  
14  
6

**EXHIBIT B  
Budget**

**Sierra-Plumas Joint Unified  
4670177000000**

**Total Requested Amount  
\$51,330.00**

**Site Name**

**Requested Amount**

Downieville Junior-Senior High  
Downieville Elementary

\$28,950.00  
\$22,380.00

**Downieville Junior-Senior High**

**Category**

**Requested Amount**

Assessment & Maintenance  
Filter  
Monitor  
Contingency

\$17,000.00  
\$2,325.00  
\$4,800.00  
\$4,825.00

**Downieville Elementary**

**Category**

**Requested Amount**

Assessment & Maintenance  
Filter  
Monitor  
Contingency

\$14,000.00  
\$1,050.00  
\$3,600.00  
\$3,730.00

**Total Grant Award**

\$51,330.00

Initial Payment

\$25,665.00

Final Payment

\$25,665.00

## **EXHIBIT C Contacts**

### **CalSHAPE Program Staff**

California Energy Commission  
715 P Street  
Sacramento, CA 95814  
E-mail: CalSHAPE@energy.ca.gov

### **Confidential Deliverables/Products**

Adrienne Winuk, Manager  
California Energy Commission  
Contracts, Grants and Loans Office  
715 P Street, MS - 18  
Sacramento, CA 95814  
E-mail: Adrienne.Winuk@energy.ca.gov

### **Invoices, Progress Reports and Non-Confidential Deliverables to**

Mary Hung  
California Energy Commission  
Accounting Office  
714 P Street MS - 2  
Sacramento, CA 95813  
E-mail: Mary.Hung@energy.ca.gov

## **EXHIBIT C Contacts**

### **LEA Contact (Primary)**

**Name**  
**Address**  
**City, State, Zip**  
**E-mail**

### **LEA Contact (Alternate)**

**Name**  
**Address**  
**City, State, Zip**  
**E-mail**

### **LEA Contact (Alternate)**

**Name**  
**Address**  
**City, State, Zip**  
**E-mail**

**EXHIBIT D**

**CALIFORNIA SCHOOLS HEALTHY AIR, PLUMBING, AND EFFICIENCY  
(CALSHAPE) STANDARD GRANT TERMS AND CONDITIONS**

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## 1. **Introduction**

This grant agreement (Agreement) between the California Energy Commission (Energy Commission, or Commission) and the Recipient is funded by the School Energy Efficiency Stimulus Program, established by Assembly Bill 841 (Ting, Chapter 372, Statutes of 2020), which in part provides grants to assess, maintain, adjust, repair, or upgrade heating, ventilation, and air conditioning systems. This grant program is referred to as the California Schools Healthy Air, Plumbing, and Efficiency (CalSHAPE) Ventilation Program.

This Agreement includes: (1) the Agreement signature page (**form CEC-146**); (2) the scope of work (**Exhibit A**); (3) the budget (**Exhibit B**); (4) a contacts list (**Exhibit C**); (5) these terms and conditions, which are standard requirements for CalSHAPE ventilation program grant awards (**Exhibit D**); (6) any special terms and conditions that the Energy Commission may impose to address the unique circumstances of the funded project, which take precedence in the event of a conflict with any provision of these terms and conditions (**Exhibit E**); (7) all attachments; and (8) all documents incorporated by reference.

All work and expenditure of Commission-reimbursed funds must occur prior to the Agreement term end date specified on the CEC-146 form.

## 2. **Documents Incorporated by Reference**

The documents below are incorporated by reference into this Agreement. These terms and conditions will govern in the event of a conflict with the documents below, with the exception of the documents in subsections (f) and (g) below. Where this Agreement or California laws and regulations are silent or do not apply, the Energy Commission will use the federal cost principles and acquisition regulations listed below as guidance in determining whether reimbursement of claimed costs is allowable. Documents incorporated by reference include:

### **Funding Documents**

- a. The notice of funding availability for the project supported by this Agreement
- b. The Recipient's application submitted in response to the notice of funding availability

### **Program Guidelines**

- c. CalSHAPE Ventilation Program Commission Guidelines, available at <https://www.energy.ca.gov/programs-and-topics/programs/california-schools-healthy-air-plumbing-and-efficiency-program>

### **Federal Cost Principles (*applicable to state and local governments, Indian tribes, institutions of higher education, and nonprofit organizations*)**

- d. 2 Code of Federal Regulations (CFR) Part 200, Subpart E (Sections 200.400 et seq.)

### **Federal Acquisition Regulations (*applicable to commercial organizations*)**

- e. 48 CFR, Ch.1, Subchapter E, Part 31, Subpart 31.2: Contracts with Commercial Organizations (supplemented by 48 CFR, Ch. 9, Subchapter E, Part 931, Subpart 931.2 for Department of Energy grants)

### **Nondiscrimination**

- f. 2 California Code of Regulations, Section 11099 et seq.: Contractor Nondiscrimination and Compliance

### **General Laws**

- g. Any federal, state, or local laws or regulations applicable to the project that are not expressly listed in this Agreement

### 3. **Standard of Performance**

In performing work under the Agreement, the Recipient, its subcontractors, and their employees are responsible for exercising the degree of skill and care required by customarily accepted good professional practices and procedures for the type of work performed.

### 4. **Due Diligence**

- a. The Recipient must take timely actions that, taken collectively, move this project to completion.
- b. Energy Commission staff will periodically evaluate the project schedule for completion of Scope of Work tasks. This evaluation may include but not be limited to random checks of project progress at periodic intervals set by the Energy Commission. Recipients subject to a project check must complete a progress report using a template prepared by the Energy Commission to provide information on the project status and expected completion date.
- c. If Energy Commission staff determines that: (1) the Recipient is not diligently completing the tasks in the Scope of Work; or (2) the time remaining in this Agreement is insufficient to complete all project tasks by the Agreement end date, Energy Commission staff may recommend that this Agreement be terminated, and the Commission may terminate this Agreement without prejudice to any of its other remedies.

### 5. **Products**

- a. **“Products”** are any tangible item specified for delivery to the Energy Commission in the Scope of Work, such as reports and summaries. The Recipient will submit all products identified in the Scope of Work to Energy Commission staff, in the manner and form specified in the Scope of Work.

If Energy Commission staff determines that a product is substandard given its description and intended use as described in this Agreement, Energy Commission staff, without prejudice to any of the Commission’s other remedies, may refuse to authorize payment for the product and any subsequent products that rely on or are based upon the product under this Agreement.

- b. **Failure to Submit Products**

Failure to submit a product required in the Scope of Work may be considered material noncompliance with the Agreement terms. Without prejudice to any other remedies, noncompliance may result in actions such as the withholding of future payments or awards, or the suspension or termination of the Agreement.

- c. **Legal Statements on Products**

All documents that result from work funded by this Agreement and are released to the public must include the following statement to ensure no Commission endorsement of documents:

**LEGAL NOTICE**

This document was prepared as a result of work sponsored by the California Energy Commission. It does not necessarily represent the views of the Energy Commission, its employees, or the State of California. Neither the Commission, the State of California, nor the Commission's employees, contractors, or subcontractors makes any warranty, express or implied, or assumes any legal liability for the information in this document; nor does any party represent that the use of this information will not infringe upon privately owned rights. This document has not been approved or disapproved by the Commission, nor has the Commission passed upon the accuracy of the information in this document.

## **6. Amendments**

### **a. Procedure for Requesting Extensions**

The Recipient must submit a written request to the CalSHAPE Program for a one-time only extension to the Agreement, not to exceed six-months nor the final program reporting deadline date of June 1, 2026. The request must include:

- A brief summary of the proposed extension; and
- A brief summary of the reason(s) for the extension

### **b. Approval of Changes**

No amendment or variation of this Agreement shall be valid unless made in writing and signed by both of the parties except for the Commission's unilateral termination rights in Section 16 of these terms. No oral understanding or agreement is binding on any of the parties.

## **7. Contracting and Procurement Procedures**

This section provides general requirements for agreements entered into between the Recipient and subcontractors for the performance of this Agreement.

### **a. Contractor's Obligations to Subcontractors**

1) The Recipient is responsible for handling all contractual and administrative issues arising out of or related to any subcontracts it enters into for the performance of this Agreement.

2) Nothing contained in this Agreement or otherwise creates any contractual relation between the Commission and any subcontractors, and no subcontract may relieve the Recipient of its responsibilities under this Agreement. The Recipient agrees to be as fully responsible to the Commission for the acts and omissions of its subcontractors or persons directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by the Recipient.

The Recipient's obligation to pay its subcontractors is an independent obligation from the Commission's obligation to make payments to the Recipient. As a result, the Commission has no obligation to pay or enforce the payment of any funds to any subcontractor.

3) The Recipient is responsible for establishing and maintaining contractual agreements with and reimbursing each subcontractor for work performed in accordance with the terms of this Agreement.

### **b. Flow-Down Provisions**



Subcontracts funded in whole or in part by this Agreement must include language conforming to the provisions below, unless the subcontracts are entered into by the University of California (UC) or the U.S. Department of Energy (DOE) national laboratories. UC may use the terms and conditions negotiated by the Energy Commission with UC for its subcontracts. DOE national laboratories may use the terms and conditions negotiated with DOE (please contact the Commission Grants Officer for these terms).

- Standard of Performance (Section 3)
- Legal Statements on Products (included in Section 5, "Products")
- Prevailing Wage (Section 10)
- Recordkeeping, Cost Accounting, and Auditing (Section 11)
- Equipment (Section 14)
- Indemnification (Section 17)
- Intellectual Property (Section 20)
- Access to Sites and Records (included in Section 22, "General Provisions")
- Nondiscrimination (included in Section 23, "Certifications and Compliance")
- Survival of the following sections:
  - Equipment (Section 14)
  - Recordkeeping, Cost Accounting, and Auditing (Section 11)
  - Intellectual Property (Section 20)
  - Access to Sites and Records (included in Section 22, "General Provisions")

Subcontracts funded in whole or in part by this Agreement must also include the following:

- A clear and accurate description of the material, products, or services to be procured.
- A detailed budget and timeline.
- Provisions that allow for administrative, contractual, or legal remedies in instances where subcontractors breach contract terms, in addition to sanctions and penalties as may be appropriate.
- Provisions for termination by the Recipient, including termination procedures and the basis for settlement.
- A statement that further assignments will not be made to any third or subsequent tier subcontractor without additional advance written consent of the Commission.

c. Audits

All subcontracts entered into for the performance of this Agreement are subject to examination and audit by the Energy Commission, Bureau of State Audits, or the California Public Utilities Commission for a period of three (3) years after payment of the Recipient's final invoice under this Agreement.

d. Copies of Subcontracts

The Recipient must provide a copy of its subcontracts upon request by the Energy Commission.

e. Conflicting Subcontract Terms

Prior to the execution of this Agreement, the Recipient will notify the CalSHAPE Program of any known or reasonably foreseeable conflicts between this Agreement and its agreements with any subcontractors (e.g., conflicting intellectual property or payment terms). If the Recipient discovers any such conflicts after the execution of this Agreement, it will notify the CalSHAPE Program of the conflict within fifteen (15) days of discovery. The Energy Commission may, without prejudice to its other remedies, terminate this Agreement if any conflict impairs or diminishes its value.

f. Penalties for Noncompliance

Without limiting the Commission's other remedies, failure to comply with the above requirements may result in the termination of this Agreement.

**8. Payment of Funds**

a. Timing of Payment

See Chapter 3, Section G, Timing of Payment, of the CalSHAPE Ventilation Commission Guidelines.

Final payment will only be made after the Energy Commission: (1) receives and approves the Recipient's final reporting; and (2) receives and accepts all other required documentation necessary for the Energy Commission to determine the total final amount due to the Recipient, based on actual and allowable Incurred Costs and Paid Costs under this Agreement, up to the total grant award amount.

Without limiting any other rights and remedies available to the Energy Commission, Recipient must return funds to the Energy Commission received under this Agreement if, for example, the Recipient was overpaid in the first payment, did not complete the project, or did not meet other program requirements.

b. Reimbursable Cost Requirements

In addition to any other requirements in this Agreement, the Energy Commission is only obligated to reimburse the Recipient for Incurred and Paid Costs that are (1) incurred during the Agreement Term; (2) invoiced within the required timeframes of this Agreement; (3) made in accordance with the Agreement's Budget; and (4) actual and allowable expenses under this Agreement.

ALL of the items in the Budget are capped amounts (i.e., maximums), and the Recipient can only bill its ACTUAL amount up to capped amounts listed in the Budget. For example, if the Budget includes an employee's hourly rate of \$50/hour but the employee is only paid \$40/hour, the Recipient can only bill for \$40/hour. Under the same example, if the employee earned \$70/hour but the Budget only lists \$50/hour, the Recipient can only bill for \$50. If the actual rates exceed the approved rates in the Budget, the difference may be charged to the agreement as a match share expenditure.

c. Payment Requests

Recipient agrees and acknowledges that time is of the essence in submitting the final payment request. The Commission has a limited period of time, set by law, in which it can reimburse funds under this Agreement. Without prejudice to the Commission's other rights, the Recipient risks not receiving any funds, and relieves the Commission of any duty and liability whatsoever to pay, for any payment requests received after the end of the Agreement.

d. Invoice Approval and Disputes:

Payment is subject to Energy Commission staff's approval. Payments will be made to the Recipient for undisputed invoices. An undisputed invoice is an invoice submitted by the Recipient for work performed, for which project expenditures and products meet all Agreement conditions, and for which additional evidence is not required to determine its validity.

The invoice will be disputed if all products due for the billing period have not been received and approved, if the invoice is inaccurate, or if it does not comply with the terms of this Agreement. If the invoice is disputed, the Recipient will be notified by the CEC.

e. Multiple Non-Energy Commission Funding Sources:

No payment will be made for costs identified in recipient invoices that have been or will be reimbursed by another source, including but not limited to an agreement with another government entity.

"Government Entity" means: (1) a state governmental agency; (2) a state college or university; (3) a local government entity or agency, including those created as a Joint Powers Authority; (4) an auxiliary organization of the California State University or a California community college; (5) the federal government; (6) a foundation organized to support the Board of Governors of the California Community Colleges; and (7) an auxiliary organization of the Student Aid Commission established under California Education Code Section 69522.

f. Reduced funding:

If the Energy Commission does not receive sufficient funds under the Budget Act or from the investor-owned utility administrators of the CalSHAPE program to fully fund the work identified in Exhibit A (Scope of Work), the following will occur:

- 1) If the Energy Commission has received a reduced amount of funds for the work, it may: (1) offer an Agreement amendment to the Recipient to reflect the reduced amount; or (2) cancel this Agreement (with no liability occurring to the State).
- 2) If the Energy Commission has received no funds for the work identified in Exhibit A: (1) this Agreement will be of no force and effect; (2) the State will have no obligation to pay any funds to the Recipient; and (3) the Recipient will have no obligation to perform any work under this Agreement.

g. Allowability of Costs

- 1) Allowable Costs

The costs for which the Recipient will be reimbursed under this Agreement include all costs, direct and indirect, incurred in the performance of the work identified in the Scope of Work. Costs must be incurred within the Agreement term. Factors to be considered in determining whether an individual item of cost is allowable include: (i) reasonableness of the item, including necessity of the item for the work; (ii) applicable federal cost principles or acquisition regulations incorporated by reference in Section 2 of this Agreement; and (iii) the terms and conditions of this Agreement.

2) Unallowable Costs

See Chapter 3, Section I, Ineligible Costs, of the CalSHAPE Ventilation Program Commission Guidelines.

3) Except as provided for in this Agreement or applicable California law or regulations, the Recipient will use the federal cost principles and/or acquisition regulations incorporated by reference in Section 2 of this Agreement when determining allowable and unallowable costs. In the event of a conflict, this Agreement takes precedence over the federal cost principles and/or acquisition regulations.

h. Final Invoice for Remaining Funds

See Chapter 4, Section C, Final Documentation and Invoice for Remaining Funds, of the CalSHAPE Ventilation Program Commission Guidelines. The Recipient must submit all invoices electronically by uploading them to the CalSHAPE Online System, which is found at <https://calshape.energy.ca.gov/>.

i. If the Recipient has not otherwise provided to the Commission documentation showing the Recipient's payment of Incurred Costs, the Recipient shall provide such documentation as soon as possible and not later than three working days from a request from Commission personnel.

j. Certification

The following certification will be included on each payment request form and signed by the Recipient's authorized officer:

***The documents included in this request for payment are true and correct to the best of my knowledge and I have authority to submit this request. I certify that reimbursement for these costs has not and will not be received from any other sources, including but not limited to a government entity contract, subcontract, or other procurement method. For projects considered to be a public work, prevailing wages were paid to eligible workers who provided labor for the work covered by this invoice; the Recipient and all subcontractors have complied with prevailing wage laws.***

9. **Reserved**

10. **Prevailing Wage**

a. Requirement

Projects funded by the Energy Commission often involve construction, alteration, demolition, installation, repair, or maintenance work over \$1,000. Such projects might be considered “public works” under the California Labor Code (See California Labor Code Section 1720 et seq. and Title 8 California Code of Regulations, Section 16000 et seq.). Public works projects require the payment of prevailing wages. Prevailing wage rates can be significantly higher than non-prevailing wage rates.

b. Determination of Project’s Status

Only the California Department of Industrial Relations (DIR) and courts of competent jurisdiction may issue legally binding determinations that a particular project is or is not a public work. If the Recipient is unsure whether the project funded by the Agreement is a “public work” as defined in the California Labor Code, it may wish to seek a timely determination from DIR or an appropriate court. As such processes can be time consuming, it may not be possible to obtain a timely determination before the date for performance of the Agreement.

By accepting this grant, the Recipient is fully responsible for complying with all California public works requirements, including but not limited to payment of prevailing wage. As a material term of this grant, the Recipient must either:

- 1) Timely obtain a legally binding determination from DIR or a court of competent jurisdiction before work begins on the project that the proposed project is not a public work; or
- 2) Assume that the project is a public work and ensure that:
  - Prevailing wages are paid unless and until DIR or a court of competent jurisdiction determines that the project is not a public work;
  - The project budget for labor reflects these prevailing wage requirements; and
  - The project complies with all other requirements of prevailing wage law, including but not limited to keeping accurate payroll records and complying with all working hour requirements and apprenticeship obligations.

California Prevailing Wage law provides for substantial damages and financial penalties for failure to pay prevailing wages when such payment is required.

c. Subcontractors and Flow-down Requirements

The Recipient will ensure that its subcontractors also comply with the public works/prevailing wage requirements above. The Recipient will ensure that all agreements with its subcontractors to perform work related to this Project contain the above terms regarding payment of prevailing wages on public works projects. The Recipient is responsible for any failure of its subcontractors to comply with California prevailing wage and public works laws.

d. Indemnification and Breach

Any failure of the Recipient or its subcontractors to comply with the above requirements will constitute breach of this Agreement which excuses the Commission's performance of this Agreement at the Commission's option, and will be at the Recipient's sole risk. In such a case, the Commission will refuse payment to the Recipient of any amount under this award and the Commission will be released, at its option, from any further performance of this Agreement or any portion thereof. The Recipient will indemnify the Energy Commission and hold it harmless for any and all financial consequences arising out of or resulting from the failure of the Recipient and/or any of its subcontractors to pay prevailing wages or to otherwise comply with the requirements of prevailing wage law.

e. Budget

The Recipient's budget on public works projects must indicate which job classifications are subject to prevailing wage. For detailed information about prevailing wage and the process to determine if the proposed project is a public work, the Recipient may wish to contact DIR or a qualified labor attorney for guidance.

f. Covered Trades

For public works projects, the Recipient may contact DIR for a list of covered trades and the applicable prevailing wage.

g. Questions

If the Recipient has any questions about this contractual requirement or the wage, record keeping, apprenticeship, or other significant requirements of California prevailing wage law, the Recipient should consult DIR and/or a qualified labor attorney before entering into this Agreement.

h. Certification

The Recipient will certify to the Energy Commission on each payment request form either that: (a) prevailing wages were paid to eligible workers who provided labor for work covered by the payment request and the Recipient and all contractors and subcontractors otherwise complied with all California prevailing wage laws; or (b) the project is not a public work requiring the payment of prevailing wages. In the latter case, the Recipient will provide competent proof of a DIR or court determination that the project is not a public work requiring the payment of prevailing wages.

Prior to the release of any retained funds under this Agreement, the Recipient will submit to the Energy Commission the above-described certificate signed by the Recipient and all contractors and subcontractors performing public works activities on the project. Absent this certificate, the Recipient will have no right to any funds under this Agreement, and Commission will be relieved of any obligation to pay any funds.

**11. Recordkeeping, Cost Accounting, and Auditing**

a. Cost Accounting

The Recipient will keep separate, complete, and correct accounting of the costs involved in completing the project and any match-funded portion of the project. The Commission or its agent will have the right to examine the Recipient's books of accounts at all reasonable times, to the extent necessary to verify the accuracy of the Recipient's reports.

b. Accounting Procedures

The Recipient's costs will be determined on the basis of its accounting system procedures and practices employed as of the effective date of this Agreement, provided that the Recipient uses generally accepted accounting principles and cost reimbursement practices. The Recipient's cost accounting practices used in accumulating and reporting costs during the performance of this Agreement will be consistent with the practices used in estimating costs for any proposal to which this Agreement relates; provided that such practices are consistent with the other terms of this Agreement and that such costs may be accumulated and reported in greater detail during performance of this Agreement.

The Recipient's accounting system will distinguish between direct and indirect costs. All costs incurred for the same purpose, in like circumstances, are either direct costs only or indirect costs only with respect to costs incurred under this Agreement.

c. Inspections, Assessment, and Studies

If selected, the Recipient must cooperate with and participate in the following:

- 1) An assessment of a funded project's greenhouse gas reductions and energy savings. This may include, but is not limited to, requests from Energy Commission staff or its delegate for data, project and equipment information, and reasonable access to the project site to assist with determining greenhouse gas reductions and energy savings attributable to the funded project. Costs associated with any activities associated with such an assessment will not be funded by a CalSHAPE Program grant.
- 2) A site inspection and verification of installation and operation of new fixtures and appliances. This may include, but is not limited to, providing Energy Commission staff or its delegates reasonable access to the funded project site to inspect and verify installation and operation. Recipient understands that any such inspection and verification by Energy Commission staff or its delegates is not a safety inspection.
- 3) A measurement and evaluation study that will be used to analyze current program performance and improve future program designs. This may include but is not limited to providing Energy Commission staff or its delegates data, project and equipment information, and reasonable access to the funded project site.

d. Audit Rights

The Recipient will maintain books, records, documents, and other evidence, based on the procedures set forth above, sufficient to reflect properly all costs claimed to have been incurred in the performance of this Agreement. The Energy Commission, another state agency, and/or a public accounting firm designated by the Energy Commission may audit the Recipient's accounting records at all reasonable times, with prior notice by the Energy Commission.

It is the intent of the parties that the audits will ordinarily be performed not more frequently than once every twelve (12) months during the performance of the work and once at any time within three (3) years after payment by the Energy Commission of the Recipient's final invoice. However, performance of any such interim audits by the Energy Commission does not preclude further audit. The Energy Commission may audit books, records, documents, and other evidence relevant to the Recipient's royalty payment obligations (see Section 21) for a period of ten (10) years after payment of the Recipient's final invoice.

The Recipient will allow the auditor(s) to access such records during normal business hours, and will allow interviews of any employees who might reasonably have information related to such records. The Recipient will include a similar right of the state to audit records and interview staff in any subcontract related to the performance of this Agreement.

e. Refund to the Energy Commission

If the Energy Commission determines that any invoiced and paid amounts exceed the actual allowable incurred costs, the Recipient will repay the amounts to the Energy Commission within thirty (30) days of request or as otherwise agreed by the Energy Commission and the Recipient. If the Energy Commission does not receive such repayments, it will be entitled to take any actions enforce any remedies available to it, such as withholding further payments to the Recipient and seeking repayment from the Recipient.

f. Audit Cost

The Recipient will bear its cost of participating in any audit (e.g., mailing or travel expenses). The Energy Commission will bear the cost of conducting the audit unless the audit reveals an error detrimental to the Energy Commission that exceeds more than ten percent (10%) or \$5,000 (whichever is greater) of the amount audited. The Recipient will pay the refund as specified in subsection (d), and will reimburse the Energy Commission for reasonable costs and expenses incurred by the Commission in conducting the audit.

g. Match or Cost Share

If the budget includes a match share requirement, the Recipient's commitment of resources, as described in this Agreement, is a required expenditure for receipt of Energy Commission funds. The funds will be released only if the required match percentages are expended. The Recipient must maintain accounting records detailing the expenditure of the match (actual cash and in-kind, non-cash services), and report on match share expenditures on its request for payment.

**12. Workers' Compensation Insurance**

- a. The Recipient warrants that it carries Worker's Compensation Insurance for all of its employees who will be engaged in the performance of this Agreement, and agrees to furnish to the CalSHAPE Program satisfactory evidence of this insurance upon the CalSHAPE Program's request.
- b. If the Recipient is self-insured for worker's compensation, it warrants that the self-insurance is permissible under the laws of the State of California and agrees to furnish to the CalSHAPE Program satisfactory evidence of the insurance upon the CalSHAPE Program's request.

**13. Permits and Clearances**

The Recipient is responsible for ensuring that all necessary permits and environmental documents are prepared and that clearances are obtained from the appropriate agencies.

**14. Equipment**

Title to equipment acquired by the Recipient with grant funds will vest in the Recipient. The Recipient may use the equipment in the project or program for which it was acquired as long as needed, regardless of whether the project or program continues to be supported by grant funds. However, the Recipient may not sell, lease, or encumber the property (i.e., place a legal burden on the property such as a lien) during the Agreement term without Energy Commission Staff's prior written approval.



The Recipient may refer to the applicable federal regulations incorporated by reference in this Agreement for guidance regarding additional equipment requirements.

**15. Stop Work**

Energy Commission staff may, at any time by written notice to the Recipient, require the Recipient to stop all or any part of the work tasks in this Agreement. Stop work orders may be issued for reasons such as a project exceeding budget, noncompliance with the standard of performance, out of scope work, project delays, and misrepresentations.

- a. Compliance. Upon receipt of a stop work order, the Recipient must immediately take all necessary steps to comply with the order and to stop the incurrence of costs allocable to the Energy Commission.
- b. Canceling a Stop Work Order. The Recipient may resume the work only upon receipt of written instructions from Energy Commission staff.

**16. Termination**

a. Purpose

Because the Energy Commission is a state entity and provides funding on behalf of all California ratepayers, it must be able to terminate the Agreement upon the default of the Recipient and to proceed with the work required under the Agreement in any manner it deems proper. The Recipient agrees that upon any of the events triggering the termination of the Agreement by the Energy Commission, the Energy Commission has the right to terminate the Agreement, and it would constitute bad faith of the Recipient to interfere with the immediate termination of the Agreement by the Energy Commission.

b. With Cause

The Energy Commission may, for cause, terminate this Agreement upon giving five (5) calendar days advance written notice to the Recipient. In this event, the Recipient will use all reasonable efforts to mitigate its expenses and obligations. The Recipient will relinquish possession of equipment purchased for this Agreement with Energy Commission funds to the Commission, or the Recipient may purchase the equipment as provided by the terms of this Agreement, with approval of the Energy Commission.

The term "for cause" includes but is not limited to the following:

- Partial or complete loss of match funds;
- Reorganization to a business entity unsatisfactory to the Energy Commission;
- Retention or hiring of subcontractors, or replacement or addition of personnel, that fail to perform to the standards and requirements of this Agreement;
- The Recipient's inability to pay its debts as they become due and/or the Recipient's default of an obligation that impacts its ability to perform under this Agreement; or
- Significant change in state or Energy Commission policy such that the work or product being funded would not be supported by the Commission.

c. Without Cause

The Energy Commission may terminate this Agreement without cause upon giving thirty (30) days advance written notice to the Recipient. In this event, the Recipient will use all reasonable efforts to mitigate its expenses and obligations.

**17. Indemnification**

To the extent allowed under California law, the Recipient will indemnify, defend, and hold harmless the state (including the Energy Commission) and state officers, agents, and employees from any and all claims and losses in connection with the performance of this Agreement.

**18. Reserved**

**19. Reserved**

**20. Intellectual Property**

- a. The Energy Commission makes no claim to intellectual property developed under this Agreement that is not specified for delivery, except as expressly provided herein.

**“Intellectual property”** means: (a) inventions, technologies, designs, drawings, data, software, formulas, compositions, processes, techniques, works of authorship, trademarks, service marks, and logos that are created, conceived, discovered, made, developed, altered, or reduced to practice with Agreement or match funds during or after the Agreement term; (b) any associated proprietary rights to these items, such as patent and copyright; and (c) any upgrades or revisions to these items.

“Works of authorship” does not include written products created for Agreement reporting and management purposes, such as reports, summaries, lists, letters, agendas, schedules, and invoices.

- b. The Energy Commission owns all products identified in the Scope of Work, with the exception of products that fall within the definition of “intellectual property.”

**“Product”** means any tangible item specified for delivery to the Energy Commission in the Scope of Work.

- c. Both the Energy Commission and the California Public Utilities Commission have a no-cost, non-exclusive, transferable, irrevocable, royalty-free, worldwide, perpetual license to use, publish, translate, modify, and reproduce intellectual property for governmental purposes, including but not limited to providing data and reports to the California Public Utilities Commission, State legislature, and Utilities and using data for the development of future programs.

- d. Intellectual Property Indemnity

The Recipient may not, in supplying work under this Agreement, knowingly infringe or misappropriate any intellectual property right of a third party, and will take reasonable actions to avoid infringement.

To the extent allowed under California law, the Recipient will defend and indemnify the Energy Commission and the California Public Utilities Commission from and against any claim, lawsuit, or other proceeding, loss, cost, liability, or expense (including court costs and reasonable fees of attorneys and other professionals) to the extent arising out of: (i) any third party claim that a product infringes any patent, copyright, trade secret, or other intellectual property right of any third party; or (ii) any third party claim arising out of the negligent or other tortious acts or omissions by the Recipient or its employees, subcontractors, or agents in connection with or related to the products or the Recipient's performance under this Agreement.

**21. Reserved**

**22. General Provisions**

a. Governing Law

This Agreement is governed by the laws of the State of California as to interpretation and performance.

b. Independent Capacity

In the performance of this Agreement, the Recipient and its agents, subcontractors, and employees will act in an independent capacity and not as officers, employees, or agents of the State of California.

c. Assignment

This Agreement is not assignable or transferable by the Recipient either in whole or in part without the consent of the Energy Commission in the form of an amendment.

d. Timeliness

Time is of the essence in this Agreement.

e. Severability

If any provision of this Agreement is unenforceable or held to be unenforceable, all other provisions of this Agreement will remain in full force and effect.

f. Waiver

No waiver of any breach of this Agreement constitutes waiver of any other breach. All remedies in this Agreement will be taken and construed as cumulative, meaning in addition to every other remedy provided in the Agreement or by law.

g. Assurances

The Commission reserves the right to seek further written assurances from the Recipient and its team that the work under this Agreement will be performed in accordance with the terms of the Agreement.

h. Change in Business

- 1) The Recipient will promptly notify the Energy Commission of the occurrence of any of the following:
  - a) A change of address.
  - b) A change in business name or ownership.
  - c) The existence of any litigation or other legal proceeding affecting the project or Agreement.

- d) The occurrence of any casualty or other loss to project personnel, equipment, or third parties.
  - e) Receipt of notice of any claim or potential claim against the Recipient for patent, copyright, trademark, service mark, and/or trade secret infringement that could affect the Energy Commission's rights.
- 2) The Recipient must provide the CalSHAPE Program with written notice of a planned change or reorganization of the type of business entity under which it does business. A change of business entity or name change requires an amendment assigning or novating the Agreement to the changed entity. If the Energy Commission does not seek to amend this Agreement or enter into a new agreement with the changed or new entity for any reason (including that the Commission is not satisfied that the new entity can perform in the same manner as the Recipient), it may terminate this Agreement as provided in the "Termination" section.
- i. Access to Sites and Records  
Energy Commission and California Public Utilities Commission staff and representatives will have reasonable access to all project sites and to all records related to this Agreement.
  - j. Prior Dealings, Custom, or Trade Usage  
These terms and conditions may not be modified or supplemented by prior dealings, custom, or trade usage.
  - k. Survival of Terms  
Certain provisions will survive the completion or termination date of this Agreement for any reason. The provisions include but are not limited to:
    - Legal Statements on Products (included in Section 5, "Products")
    - Payment of Funds (Section 8)
    - Recordkeeping, Cost Accounting, and Auditing (Section 11)
    - Equipment (Section 14)
    - Termination (Section 16)
    - Indemnification (Section 17)
    - Intellectual Property (Section 20)
    - Change in Business (see this section)
    - Access to Sites and Records (see this section)

**23. *Certifications and Compliance***

- a. Federal, State, and Local Laws

The Recipient must obtain all required permits and shall comply with all applicable federal, state and local laws, codes, rules, and regulations for all work performed under the Agreement.

b. Nondiscrimination Statement of Compliance

During the performance of this Agreement, the Recipient and its subcontractors will not unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of sex, sexual orientation, race, color, ancestry, religious creed, national origin, physical disability (including HIV and AIDS), mental disability, medical condition, age, marital status, or denial of family care leave. The Recipient and its subcontractors will ensure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment.

The Recipient and its subcontractors will comply with the provisions of the Fair Employment and Housing Act (Government Code Sections 12990 et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, Section 11000 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code Section 12990 (a-f), set forth in Chapter 5 of Division 4.1 of Title 2 of the California Code of Regulations, are incorporated into this Agreement by reference and made a part of it as if set forth in full. The Recipient and its subcontractors will give written notice of their obligations under this section to labor organizations with which they have a collective bargaining or other Agreement.

The Recipient will include the nondiscrimination and compliance provisions of this section in all subcontracts to perform work under this Agreement.

c. Drug-Free Workplace Certification

By signing this Agreement, the Recipient certifies under penalty of perjury under the laws of the State of California that it will comply with the requirements of the Drug-Free Workplace Act of 1990 (Government Code Section 8350 et seq.) and will provide a drug-free workplace by taking the following actions:

- 1) Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited, and specifying actions to be taken against employees for violations as required by Government Code Section 8355(a).
- 2) Establish a Drug-Free Awareness Program as required by Government Code Section 8355(b) to inform employees about all of the following:
  - The dangers of drug abuse in the workplace;
  - The person's or organization's policy of maintaining a drug-free workplace;
  - Any available counseling, rehabilitation, and employee assistance programs; and
  - Penalties that may be imposed upon employees for drug abuse violations.
- 3) Provide, as required by Government Code Section 8355(c), that every employee who works on the proposed project:
  - Will receive a copy of the company's drug-free policy statement; and
  - Will agree to abide by the terms of the company's statement as a condition of employment on the project.

Failure to comply with these requirements may result in suspension of payments under the Agreement or termination of the Agreement or both, and the Recipient may be ineligible for any future state awards if the Commission determines that any of the following has occurred: (1) the Recipient has made false certification, or (2) violates the certification by failing to carry out the requirements as noted above.

d. National Labor Relations Board Certification (Not applicable to public entities)

The Recipient, by signing this Agreement, swears under penalty of perjury that no more than one final unappealable finding of contempt of court by a federal court has been issued against the Recipient within the immediately preceding two year period because of the Recipient's failure to comply with an order of a federal court that orders the Recipient to comply with an order of the National Labor Relations Board.

e. Child Support Compliance Act (Applicable to California Employers)

For any agreement in excess of \$100,000, the Recipient acknowledges that:

- 1) It recognizes the importance of child and family support obligations and will fully comply with all applicable state and federal laws relating to child and family support enforcement, including but not limited to disclosure of information and compliance with earnings assignment orders, as provided in Chapter 8 (commencing with section 5200) of Part 5 of Division 9 of the Family Code; and
- 2) To the best of its knowledge is fully complying with the earnings assignment orders of all employees and is providing the names of all new employees to the New Hire Registry maintained by the California Employment Development Department.

f. Air or Water Pollution Violation

Under state laws, the Recipient will not be:

- 1) In violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district;
- 2) Subject to a cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or
- 3) Finally determined to be in violation of provisions of federal law relating to air or water pollution.

g. Americans With Disabilities Act

By signing this Agreement, the Recipient assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990 (42 U.S.C. Section 12101, et seq.), which prohibits discrimination on the basis of disability, as well as applicable regulations and guidelines issued pursuant to the ADA.

**24. Reserved**

**25. Commission Remedies for Recipient's Non-Compliance**

Without limiting any of its other remedies, the Commission may, for Recipient's noncompliance of any Agreement requirement, withhold future payments, demand and be entitled to repayment of past reimbursements, or suspend or terminate this Agreement. The tasks in the Scope of Work are non-severable, and completion of all of them is material to this Agreement. Thus, the Commission, without limiting its other remedies, is entitled to repayment of all funds paid to Recipient if the Recipient does not timely complete all tasks in the Scope of Work.

**26. Definitions**

- **Agreement Term** means the length of this Agreement, as specified on the Agreement signature page (form CEC-146).
- **Data** means any recorded information that relates to the project funded by the Agreement, whether created or collected before or after the Agreement's effective date.
- **Effective Date** means the date on which this Agreement is signed by the last party required to sign, provided that signature occurs after the Agreement has been approved by the Energy Commission at a business meeting or by the Executive Director or his/her designee.
- **Equipment** means products, objects, machinery, apparatus, implements, or tools that are purchased or constructed with Energy Commission funds for the project, and that have a useful life of at least one year and an acquisition unit cost of at least \$5,000. "Equipment" includes products, objects, machinery, apparatus, implements, or tools that are composed by over thirty percent (30%) of materials purchased for the project. For purposes of determining depreciated value of equipment used in the Agreement, the project will terminate at the end of the normal useful life of the equipment purchased and/or developed with Energy Commission funds. The Energy Commission may determine the normal useful life of the equipment.
- **Intellectual Property** means: (a) inventions, technologies, designs, drawings, data, software, formulas, compositions, processes, techniques, works of authorship, trademarks, service marks, and logos that are created, conceived, discovered, made, developed, altered, or reduced to practice with Agreement or match funds during or after the Agreement term; (b) any associated proprietary rights to these items, such as patent and copyright; and (c) any upgrades or revisions to these items.  
  
"Works of authorship" does not include written products created for Agreement reporting and management purposes, such as reports, summaries, lists, letters, agendas, schedules, and invoices.
- **Invention** means intellectual property that is patentable.
- **Match Funds** means cash or in-kind (i.e., non-cash) contributions provided by the Recipient or a third party for a project funded by the Energy Commission. If this Agreement resulted from a solicitation, refer to the solicitation's discussion of match funding for guidelines specific to the project.

- **Materials** means the substances used to construct, or as part of, a finished object, commodity, device, article, or product and that does not meet the definition of Equipment.
- **Ownership** means exclusive possession of all rights to property, including the right to use and transfer property.
- **Product** means any tangible item specified for delivery to the Energy Commission in the Scope of Work.
- **Project** means the entire effort undertaken and planned by the Recipient and consisting of the work funded by the Energy Commission. The project may coincide with or extend beyond the Agreement term.
- **State** means the state of California and all California state agencies within it, including but not limited to commissions, boards, offices, and departments.



**SIERRA COUNTY BOARD OF EDUCATION and  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD**

**INITIAL PROPOSAL TO THE SIERRA-PLUMAS TEACHERS' ASSOCIATION (S-PTA)**

Presented April 09, 2024

According to the Rodda Act, the result of negotiating determines the salaries and benefits, hours, calendar and most aspects of teachers' working conditions. The "sunshine" clause of the Rodda Act requires that each party's proposal be presented for public comment at a publicized school board meeting. Therefore, the Sierra County Board of Education and Sierra-Plumas Joint Unified School District Governing Board, at the regular Board meeting(s) on April 09, 2024, present the **following proposal for the 2024-2025 school year.**

1. **ARTICLE 8 – Evaluation of Unit Members**
  
2. **ARTICLE 20 – PARR and BTSA Programs**

**SIERRA COUNTY BOARD OF EDUCATION and  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD**

**INITIAL PROPOSAL TO THE SIERRA-PLUMAS CLASSIFIED EMPLOYEES  
ASSOCIATION (S-PCEA)**

Presented April 09, 2024

The Sierra County Board of Education and the Sierra-Plumas Joint Unified School District Governing Board **propose the following for the 2024-2025 school year.**

1. Classified Contract

- A. All articles and attachments of the Collective Bargaining Agreement reviewed and updated as needed to reflect current law, policies, and practices.

# SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

## 2024-2025 Extra Duty Assignments - Positions To Be Filled

### Athletic Coaches

| <u>Coaching Assignments</u>  | <u>STIPEND</u> |
|--|----------------|
| Athletic Director – Loyalton High/\$2,750 per season x3/\$8,250 cap      | \$8,250 cap    |
| Athletic Director – Downieville/\$750 per season, \$2,250 cap            | \$2,250 cap    |
| Athletic Director – Loyalton Grades TK-8 \$2,000 per season, \$6,000 cap | \$6,000 cap    |
| Varsity Football, LHS  | \$2,250        |
| Assistant Varsity Football, LHS  | \$1,750        |
| Varsity Basketball – Boys  | \$2,250        |
| J.V. Basketball – Boys   | \$2,250        |
| Varsity Basketball – Girls   | \$2,250        |
| J.V Basketball – Girls   | \$2,250        |
| 7 <sup>th</sup> Grade Basketball – Boys                                  | \$750          |
| 8 <sup>th</sup> Grade Basketball – Boys                                  | \$750          |
| 7 <sup>th</sup> Grade Basketball – Girls                                 | \$750          |
| 8 <sup>th</sup> Grade Basketball – Girls                                 | \$750          |
| 7 <sup>th</sup> /8 <sup>th</sup> Gr COED Basketball, DVL                 | \$1,750        |
| Boys Baseball  | \$2,250        |
| Girls Softball   | \$2,250        |
| Varsity Volleyball – Girls   | \$2,250        |
| JV Volleyball – Girls  | \$1,750        |
| Track  | \$2,250        |
| Tennis   | \$1,750        |
| Cheerleading Advisor-per season, max 2 season per year                   | \$2,250        |
| Golf   | \$1,750        |
| Cross Country  | \$750          |
| Physical Fitness Coordinator District-wide                               | \$750          |
| Soccer   | \$2,250        |
| Varsity Alpine Ski and Snowboard   | \$1,750        |

All positions subject to approval by the Sierra-Plumas Joint Unified School District Governing Board at the April 2024, regular meeting

# SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

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## CERTIFICATED PERSONNEL

### 2024-2025 Extra Duty Assignments - Positions to Be Filled

The following Extra Duty Assignment temporary positions and stipends are subject to the Sierra-Plumas Joint Unified Governing Board approval on April 09,2024.

|  | <u>Stipend</u> |
|--|----------------|
| WASC Lead                                  |                |
| Loyalton Maintenance Year                  | \$1,250        |
| Downieville Maintenance Year               | \$1,250        |
| Site Technology Coordinator                | \$1,750        |
| • Loyalton Elementary                      |                |
| • Loyalton Junior/Senior High 7-12         |                |
| • Downieville K-12                         |                |
| Teacher-In-Charge (per semester)           | \$1,250        |
| • Loyalton Junior/Senior High 7-12         |                |
| • Loyalton Elementary TK-6                 |                |
| • Downieville TK-12                        |                |
| Lead Teacher Downieville per month         | \$1,250        |
| Student Study Team (SST) Site Facilitator  |                |
| • Loyalton High 7-12                       | \$1,750        |
| • Downieville K-12                         | \$1,250        |
| • LES K-6                                  | \$1,750        |
| <i>Advisor Friday Night Live Kids</i>      |                |
| • <i>Loyalton Grades K-6</i>               | \$2,500        |
| • <i>Downieville Grades K-6</i>            | \$1,500        |
| <i>Advisor Friday Night Live</i>           |                |
| • <i>Loyalton Grades 9-12</i>              | \$2,500        |
| • <i>Downieville Grades 9-12</i>           | \$1,500        |
| <i>Advisor Club Live</i>                   |                |
| • <i>Loyalton Grades 7-8</i>               | \$2,500        |
| • <i>Downieville Grades 7-8</i>            | \$1,500        |
| <i>Advisor Associated Student Body-LHS</i> | \$2,500        |
| <i>Advisor Associated Student Body-DHS</i> | \$1,250        |

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
2024 – 2025 Proposed Downieville School Calendar**

| Month                      | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Special Days  | Teacher Days | School Days |
|----------------------------|-----|-----|-----|-----|-----|-----|-----|---|--------------|-------------|
| AUG                        | 11  | 12  | 13  | 14  | 15  | 16  | 17  |   | 10           |             |
|                            | 18  | 19  | 20  | 21* | 22  | 23  | 24  | 19-20 Staff Development   21 First Day of School                              |              |             |
|                            | 25  | 26  | 27  | 28* | 29  | 30  | 31  |   |              |             |
| SEP                        | 1   | 2   | 3   | 4*  | 5   | 6   | 7   | 2 Labor Day Holiday   | 20           | 17          |
|                            | 8   | 9   | 10  | 11* | 12  | 13  | 14  | 13 End of 1 <sup>st</sup> Month   |              |             |
|                            | 15  | 16  | 17  | 18* | 19  | 20  | 21  |   |              |             |
|                            | 22  | 23  | 24  | 25* | 26  | 27  | 28  |   |              |             |
|                            | 29  | 30  |     |     |     |     |     |   |              |             |
| OCT                        |     |     | 1   | 2*  | 3   | 4   | 5   |   | 23           | 20          |
|                            | 6   | 7   | 8   | 9*  | 10  | 11  | 12  | 11 End of 2 <sup>nd</sup> Month   |              |             |
|                            | 13  | 14  | 15  | 16* | 17  | 18  | 19  |   |              |             |
|                            | 20  | 21  | 22  | 23* | 24  | 25  | 26  | 25 End of 1 <sup>st</sup> Quarter   |              |             |
|                            | 27  | 28  | 29  | 30* | 31  |     |     |   |              |             |
| NOV                        |     |     |     |     |     | 1   | 2   |   | 17           | 20          |
|                            | 3   | 4   | 5   | 6*  | 7   | 8   | 9   | 8 End of 3 <sup>rd</sup> Month  |              |             |
|                            | 10  | 11  | 12  | 13  | 14  | 15  | 16  | 11 Veteran's Day Holiday   13-15 Min. Days – End of 1 <sup>st</sup> Trimester |              |             |
|                            | 17  | 18  | 19  | 20* | 21  | 22  | 23  |   |              |             |
|                            | 24  | 25  | 26  | 27  | 28  | 29  | 30  | 27-29 Thanksgiving Holiday  |              |             |
| DEC                        | 1   | 2   | 3   | 4*  | 5   | 6   | 7   | 6 End of 4 <sup>th</sup> Month  | 15           | 16          |
|                            | 8   | 9   | 10  | 11* | 12  | 13  | 14  |   |              |             |
|                            | 15  | 16  | 17  | 18* | 19  | 20  | 21  | 20 Min. Day   20 End of 1 <sup>st</sup> Semester                              |              |             |
|                            | 22  | 23  | 24  | 25  | 26  | 27  | 28  | 23-3 Winter Break   |              |             |
|                            | 29  | 30  | 31  |     |     |     |     |   |              |             |
| JAN                        |     |     |     | 1   | 2   | 3   | 4   |   | 19           | 20          |
|                            | 5   | 6   | 7   | 8*  | 9   | 10  | 11  |   |              |             |
|                            | 12  | 13  | 14  | 15* | 16  | 17  | 18  | 17 End of 5 <sup>th</sup> Month   |              |             |
|                            | 19  | 20  | 21  | 22* | 23  | 24  | 25  | 20 MLK Holiday  |              |             |
|                            | 26  | 27  | 28  | 29* | 30  | 31  | 1   |   |              |             |
| FEB                        | 2   | 3   | 4   | 5*  | 6   | 7   | 8   |   | 18           | 18          |
|                            | 9   | 10  | 11  | 12* | 13  | 14  | 15  | 10 Lincoln's Birthday Holiday   14 End of 6 <sup>th</sup> Month               |              |             |
|                            | 16  | 17  | 18  | 19* | 20  | 21  | 22  | 17 President's Day Holiday  |              |             |
|                            | 23  | 24  | 25  | 26* | 27  | 28  | 1   | 28 End of 2 <sup>nd</sup> Trimester   |              |             |
| MAR                        | 2   | 3   | 4   | 5*  | 6   | 7   | 8   |   | 19           | 19          |
|                            | 9   | 10  | 11  | 12* | 13  | 14  | 15  | 14 End of 7 <sup>th</sup> Month/End of 3 <sup>rd</sup> Quarter                |              |             |
|                            | 16  | 17  | 18  | 19* | 20  | 21  | 22  | 17 Makeup Day #3  |              |             |
|                            | 23  | 24  | 25  | 26* | 27  | 28  | 29  |   |              |             |
|                            | 30  | 31  |     |     |     |     |     | 31 Makeup Day #2  |              |             |
| APR                        |     |     | 1   | 2*  | 3   | 4   | 5   |   | 16           | 18          |
|                            | 6   | 7   | 8   | 9*  | 10  | 11  | 12  | 11 End of 8 <sup>th</sup> Month   |              |             |
|                            | 13  | 14  | 15  | 16* | 17  | 18  | 19  | 18 Makeup Day #4  |              |             |
|                            | 20  | 21  | 22  | 23  | 24  | 25  | 26  | 21-25 Spring Break  |              |             |
|                            | 27  | 28  | 29  | 30* |     |     |     |   |              |             |
| MAY                        |     |     |     |     | 1   | 2   | 3   |   | 20           | 14          |
|                            | 4   | 5   | 6   | 7*  | 8   | 9   | 10  | 9 End of 9 <sup>th</sup> Month  |              |             |
|                            | 11  | 12  | 13  | 14* | 15  | 16  | 17  | 12 Makeup Day #1  |              |             |
|                            | 18  | 19  | 20  | 21* | 22  | 23  | 24  |   |              |             |
|                            | 25  | 26  | 27  | 28* | 29  | 30  | 31  | 26 Memorial Day Holiday   |              |             |
| JUN                        | 1   | 2   | 3   | 4*  | 5   | 6   | 7   | 5 Min. Day   6 Last Day of School (Min. Day)                                  | 5            | 18          |
|                            | 8   | 9   | 10  | 11  | 12  | 13  | 14  |   |              |             |
| <b>Total Required Days</b> |     |     |     |     |     |     |     |   | <b>182</b>   | <b>180</b>  |

\*Wednesdays = Early Release @ 1:35 pm

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
2024 – 2025 Proposed Loyalton School Calendar**

| Month                      | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Special Days  | Teacher Days | School Days |
|----------------------------|-----|-----|-----|-----|-----|-----|-----|---|--------------|-------------|
| AUG                        | 11  | 12  | 13  | 14  | 15  | 16  | 17  |   | 10           |             |
|                            | 18  | 19  | 20  | 21* | 22  | 23  | 24  | 19-20 Staff Development   21 First Day of School                              |              |             |
|                            | 25  | 26  | 27  | 28* | 29  | 30  | 31  |   |              |             |
| SEP                        | 1   | 2   | 3   | 4*  | 5   | 6   | 7   | 2 Labor Day Holiday   | 20           | 17          |
|                            | 8   | 9   | 10  | 11* | 12  | 13  | 14  | 13 End of 1 <sup>st</sup> Month   |              |             |
|                            | 15  | 16  | 17  | 18* | 19  | 20  | 21  |   |              |             |
|                            | 22  | 23  | 24  | 25* | 26  | 27  | 28  |   |              |             |
|                            | 29  | 30  |     |     |     |     |     |   |              |             |
| OCT                        |     |     | 1   | 2*  | 3   | 4   | 5   |   | 23           | 20          |
|                            | 6   | 7   | 8   | 9*  | 10  | 11  | 12  | 11 End of 2 <sup>nd</sup> Month   |              |             |
|                            | 13  | 14  | 15  | 16* | 17  | 18  | 19  |   |              |             |
|                            | 20  | 21  | 22  | 23* | 24  | 25  | 26  | 25 End of 1 <sup>st</sup> Quarter   |              |             |
|                            | 27  | 28  | 29  | 30* | 31  |     |     |   |              |             |
| NOV                        |     |     |     |     |     | 1   | 2   |   | 17           | 20          |
|                            | 3   | 4   | 5   | 6*  | 7   | 8   | 9   | 8 End of 3 <sup>rd</sup> Month  |              |             |
|                            | 10  | 11  | 12  | 13  | 14  | 15  | 16  | 11 Veteran's Day Holiday   13-15 Min. Days – End of 1 <sup>st</sup> Trimester |              |             |
|                            | 17  | 18  | 19  | 20* | 21  | 22  | 23  |   |              |             |
|                            | 24  | 25  | 26  | 27  | 28  | 29  | 30  | 27-29 Thanksgiving Holiday  |              |             |
| DEC                        | 1   | 2   | 3   | 4*  | 5   | 6   | 7   | 6 End of 4 <sup>th</sup> Month  | 15           | 16          |
|                            | 8   | 9   | 10  | 11* | 12  | 13  | 14  |   |              |             |
|                            | 15  | 16  | 17  | 18* | 19  | 20  | 21  | 20 Min. Day   |              |             |
|                            | 22  | 23  | 24  | 25  | 26  | 27  | 28  | 23-3 Winter Break   |              |             |
|                            | 29  | 30  | 31  |     |     |     |     |   |              |             |
| JAN                        |     |     |     | 1   | 2   | 3   | 4   |   | 19           | 20          |
|                            | 5   | 6   | 7   | 8*  | 9   | 10  | 11  |   |              |             |
|                            | 12  | 13  | 14  | 15* | 16  | 17  | 18  | 17 End of 5 <sup>th</sup> Month/1 <sup>st</sup> Semester                      |              |             |
|                            | 19  | 20  | 21  | 22* | 23  | 24  | 25  | 20 MLK Holiday  |              |             |
|                            | 26  | 27  | 28  | 29* | 30  | 31  | 1   |   |              |             |
| FEB                        | 2   | 3   | 4   | 5*  | 6   | 7   | 8   |   | 18           | 18          |
|                            | 9   | 10  | 11  | 12* | 13  | 14  | 15  | 10 Lincoln's Birthday Holiday   14 End of 6 <sup>th</sup> Month               |              |             |
|                            | 16  | 17  | 18  | 19* | 20  | 21  | 22  | 17 President's Day Holiday  |              |             |
|                            | 23  | 24  | 25  | 26* | 27  | 28  | 1   | 28 End of 2 <sup>nd</sup> Trimester   |              |             |
| MAR                        | 2   | 3   | 4   | 5*  | 6   | 7   | 8   |   | 19           | 19          |
|                            | 9   | 10  | 11  | 12* | 13  | 14  | 15  | 14 End of 7 <sup>th</sup> Month   |              |             |
|                            | 16  | 17  | 18  | 19* | 20  | 21  | 22  | 17 Makeup Day #3  |              |             |
|                            | 23  | 24  | 25  | 26* | 27  | 28  | 29  | 28 End of 3 <sup>rd</sup> Quarter   |              |             |
|                            | 30  | 31  |     |     |     |     |     | 31 Makeup Day #2  |              |             |
| APR                        |     |     | 1   | 2*  | 3   | 4   | 5   |   | 16           | 18          |
|                            | 6   | 7   | 8   | 9*  | 10  | 11  | 12  | 11 End of 8 <sup>th</sup> Month   |              |             |
|                            | 13  | 14  | 15  | 16* | 17  | 18  | 19  | 18 Makeup Day #4  |              |             |
|                            | 20  | 21  | 22  | 23  | 24  | 25  | 26  | 21-25 Spring Break  |              |             |
|                            | 27  | 28  | 29  | 30* |     |     |     |   |              |             |
| MAY                        |     |     |     |     | 1   | 2   | 3   |   | 20           | 14          |
|                            | 4   | 5   | 6   | 7*  | 8   | 9   | 10  | 9 End of 9 <sup>th</sup> Month  |              |             |
|                            | 11  | 12  | 13  | 14* | 15  | 16  | 17  | 12 Makeup Day #1  |              |             |
|                            | 18  | 19  | 20  | 21* | 22  | 23  | 24  |   |              |             |
|                            | 25  | 26  | 27  | 28* | 29  | 30  | 31  | 26 Memorial Day Holiday   |              |             |
| JUN                        | 1   | 2   | 3   | 4*  | 5   | 6   | 7   | 5 Min. Day   6 Last Day of School (Min. Day)                                  | 5            | 18          |
|                            | 8   | 9   | 10  | 11  | 12  | 13  | 14  |   |              |             |
| <b>Total Required Days</b> |     |     |     |     |     |     |     |   | <b>182</b>   | <b>180</b>  |

\*Wednesdays = Early Release (LES @ 1:30 pm, LHS @ 1:35 pm)

## CSBA POLICY GUIDE SHEET – April 09, 2024

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

### **Board Policy 3400 - Management of District Assets/Accounts**

Policy updated to reflect **NEW LAW (SB 1439, 2022)** related to conflict of interest from campaign contributions and existing conflict of interest provisions by providing that Governing Board members and district employees involved in the making of contracts on behalf of the district comply with the district's conflict of interest policy as specified in Board Bylaw 9270 - Conflict of Interest. Policy also updated to direct the Superintendent to submit reports of the district's financial status to the Board, in accordance with Board Policy and Administrative Regulation 3460 - Financial Reports and Accountability, and develop additional internal controls to strengthen fraud prevention.

### **Board Policy 5116.2 - Involuntary Student Transfers**

Policy updated to clarify that the policy only addresses involuntary transfers to other schools within the district, add that the determination of where to transfer a student who is the subject of involuntary transfer include a review of the programs to which the student may be involuntarily transferred, provide that the Superintendent or designee ensure that involuntary transfers are made in a nondiscriminatory manner, and reflect **NEW CALIFORNIA DEPARTMENT OF EDUCATION GUIDANCE** regarding legal requirements and recommended best practices governing voluntary and involuntary students transfers. Policy also updated to clarify requirements for an involuntary transfer of a student who has been convicted of a violent felony or a misdemeanor associated with possession of a firearm, an involuntary transfer to a continuation education program or class within the district, or an involuntary transfer to a community day school within the district. Additionally, policy updated to include information regarding notice and disclosure requirements.

### **Board Policy 5141.21 - Administering Medication and Monitoring Health Conditions**

Policy updated to reflect **NEW LAW (AB 1283, 2023)** which authorizes districts to provide emergency stock albuterol inhalers to school nurses or trained personnel who have volunteered, who may use the inhaler to provide emergency medical aid to person(s) suffering, or reasonably believed to be suffering, from respiratory distress, and **NEW LAW (AB 1722, 2023)** which authorizes districts to hire a licensed vocational nurse following Governing Board approval that a diligent search was conducted for a credentialed school nurse.

### **Board Policy 6142.8 - Comprehensive Health Education**

Policy updated to reflect **NEW U.S. SURGEON GENERAL GUIDANCE** related to (1) the importance of social connection in individual and societal health and well-being, and (2) the impact of social media on children and adolescents. Policy also updated to include the requirement that if districts offer health education courses to middle or high school students the course must include mental health instruction.

### **Board Policy 6146.4 - Differential Graduation and Competency Standards for Students with Disabilities**

Policy updated to reflect **NEW LAW (SB 114, 2023)** and **NEW LAW (SB 141, 2023)** which (1) specifies that the exemption for a student with a disability from all coursework and other requirements adopted by the Board that are in addition to statewide course requirements applies to a student with a disability who entered 9th grade in the 2022-23 school year, (2) revises the eligibility criteria for the exemption, and (3) provides that participation in graduation activities by a student with a disability who is exempted from district-adopted graduation requirements that are in addition to the statewide course requirements may not be construed as a termination of the district's responsibility to provide a free appropriate public education unless the student's individualized education program team has determined that the student has completed the high school experience.





**Board Policy Manual**

**Sierra-Plumas Joint Unified School District & Sierra County Office of Education**

**Business and Noninstructional Operations**

**Policy 3400: Management Of District Assets/Accounts**

CSBA NOTE: The following policy is optional and should be revised to reflect district practice. Since the management of district assets and accounts is dependent on reliable financial reports, the Governing Board expects that the district's financial reports will adhere to generally accepted financial and accounting standards. The Governmental Accounting Standards Board (GASB) is a nonprofit agency that establishes financial and accounting standards for state and local government agencies, including school districts. By using the California Department of Education's (CDE) standardized account code structure (SACS) software to develop financial reports, the district will be assured of complying with generally accepted accounting principles prescribed by GASB and meeting other state and federal reporting guidelines.

The Governing Board~~The Board of Education expects all~~ recognizes its fiduciary responsibility to effectively manage and safeguard the district's assets and resources in order to help achieve the district's goals for student learning. The Superintendent or designee shall establish and maintain an accurate, efficient financial management system that enhances the district's ability to meet its fiscal obligations, produces reliable financial reports, and complies with laws, regulations, policies, and procedures. The Superintendent or designee shall ensure that the district's accounting system provides ongoing internal controls and meets generally accepted accounting standards as specified by the California Department of Education and, as appropriate, the Governmental Accounting Standards Board (GASB). When required by law or as directed by the Board, and in accordance with Board Policy and Administrative Regulation 3460 - Financial Reports and Accountability, the Superintendent or designee shall submit to the Board reports of the district's financial status.

Capital Assets

CSBA NOTE: Statement #34 from GASB requires that districts determine an appropriate capitalization threshold and identify and value capital assets. CDE recommends, for most districts, a capitalization threshold that includes a unit acquisition cost criterion of at least \$5,000, although a lower threshold may be necessary for small districts and higher threshold for larger districts. For more information regarding Statement #34, see, "FAQs regarding Government Accounting Standards Board (GASB) 34," available on CDE's website. The following optional paragraph establishes a \$5,000 capitalization threshold consistent with CDE's recommendation. The district should revise the following paragraph if it has established a different threshold.

The Superintendent or designee shall develop a system to accurately identify and value district assets in order to help ensure financial accountability and to minimize the risk of loss or misuse. District assets with a useful life of more than one year and an initial acquisition cost of \$5,000 or more shall be considered capital assets. The Superintendent or designee shall determine the estimated useful life of each capital asset and shall calculate and report the estimated loss of value or depreciation during each accounting period for all capital assets.

Internal Controls/Fraud Prevention

CSBA NOTE: Internal controls are defined as safeguards that are in place to provide assurance regarding the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. Internal controls are checks and balances to help prevent fraud, waste, and abuse.

The following section contains recommendations by auditors of internal control policies and procedures and should be modified to reflect district practice.

The Board expects Board members, employees, consultants, vendors, contractors, and other parties maintaining a business relationship with the district to act with integrity and due diligence in ~~duties~~dealings involving the district's assets and fiscal resources.

CSBA NOTE: When entering into a contract, a district is required to comply with California's conflict of interest laws, including, but not limited to, Government Code 1090 (financial interest in a contract), Government Code 87100-87500 (Political Reform Act), and Government Code 84308, as amended by SB 1439 (Ch. 848, Statutes of 2022), related to conflict of interest from campaign contributions. Pursuant to Government Code 1090, Board members, district employees, and consultants are prohibited from having a financial interest in any contract made by the Board on behalf of the district. See BP 3312 - Contracts and BB 9270 - Conflicts of Interest.

Board members and district employees involved in the making of contracts on behalf of the district shall comply with the district's conflict of interest policy as specified in Board Bylaw 9270 - Conflict of Interest.

The Superintendent or designee shall develop internal controls which aid in the prevention and detection of fraud, financial impropriety, or irregularity within the district, assist with effective and efficient operation of the district, produce reliable financial information, and ensure compliance with all applicable laws and regulations. These internal controls may include, but are not limited to, segregating and monitoring employee duties relating to authorization, custody of assets, and recording or reporting of transactions; providing detailed, written job descriptions explaining the segregation of functions; adopting an integrated financial system; developing timely reconciliations of budgets, ledgers, and accounts; conducting background checks on business office employees; and requiring continuous in-service training for business office staff and board members on the importance of fraud prevention, financial management, budget, and governance.

All employees shall be alert for any indication of fraud, financial impropriety, or irregularity within their area of responsibility. Any employee who suspects fraud, impropriety, or irregularity shall immediately report those suspicions to ~~his/her~~the employee's immediate supervisor and/or the Superintendent or designee. In addition, the Superintendent or designee shall establish a method for employees and outside persons to anonymously report any suspected instances of fraud, impropriety, or irregularity.-

The Superintendent or designee shall have primary responsibility for any necessary investigations of suspected fraud, impropriety, or irregularity, in coordination with legal counsel, the district's auditors, the Fiscal Crisis and Management Assistance Team (FCMAT), law enforcement agencies, or other governmental entities, as appropriate.-

The Superintendent or designee shall provide regular reports to the Board on the status of the district's internal control procedures and recommend any necessary revisions to related Board policies or administrative regulations.

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Policy adopted: April 10, 2007  
revised: June 10, 2008  
revised: ??, 2024

**Board Policy Manual**

**Sierra-Plumas Joint Unified School District & Sierra County Office of Education**

**Students**

**Policy 5116.2: Involuntary Student Transfers**

CSBA NOTE: Pursuant to various provisions of the Education Code, a district may involuntarily transfer a student to another school within the district when specific requirements are met. For instance, in order to involuntarily transfer a student pursuant to Education Code 48929, the Governing Board of the district is required to adopt a policy at a regularly scheduled meeting and include notice of the policy in the annual notification to parents/guardians in accordance with Education Code 48980. Accordingly, it is recommended that this policy be adopted at a regularly scheduled meeting and included in the district's annual notice to parents/guardians. For information regarding annual notifications, see BP/E(1) 5145.6 - Parent/Guardian Notifications.

While the Governing Board ~~The Board of Education~~ desires to enroll students in the district school of their choice, ~~but~~ it recognizes that circumstances sometimes necessitate the involuntary transfer of ~~some students~~ a student to another school or program in the district.-

The Superintendent or designee shall develop procedures to facilitate the ~~transition~~ involuntary transfer of such students ~~into their new school of enrollment.~~

As applicable, when determining the best placement for a student who is subject to involuntary transfer ~~As applicable and as permitted by law,~~ the Superintendent or designee shall review all educational options for which the student is eligible, the student's academic progress and needs, the enrollment capacity at ~~district school~~ the schools or programs to which the student could be involuntarily transferred, and the availability of support services and other resources.

CSBA NOTE: Education Code 234.1 mandates that districts adopt policy as well as a process for prohibiting discrimination which applies to all acts related to school activity or school attendance occurring within a school or under the authority of the district, including discriminatory harassment, intimidation, and bullying, which, as amended by AB 1078 (Ch. 229, Statutes of 2023), includes all acts of the Board and the Superintendent in enacting policies and procedures that govern the district. See BP 0410 - Nondiscrimination in District Programs and Activities.

For more information regarding the legal requirements and recommended best practices governing voluntary and involuntary transfers, see the California Department of Education's (CDE) September 2023 Memorandum, "Overuse and Improper Use of Voluntary and Involuntary Transfers."

The ~~Whenever a student is involuntarily transferred, the Superintendent or designee shall provide timely written notification to the student and his/her parent/guardian and an opportunity for the student and parent/guardian to meet with the Superintendent or designee to discuss the transfer.~~

Students Superintendent or designee shall ensure that involuntary transfers are made in a non-discriminatory manner as specified in Board Policy 0410 - Nondiscrimination In District Programs And Activities.

Involuntary Transfer of a Student Convicted of Violent Felony or Misdemeanor ~~Related to Possession of Firearms~~

CSBA NOTE: Education Code 48929 authorizes a district to involuntarily transfer a student who has been convicted of a violent felony as defined in Penal Code 667.5(c) (including, but not limited to, attempted murder, rape, assault, kidnapping, and robbery) or a misdemeanor associated with possession of a firearm as specified in Penal Code 29805, whenever the student is enrolled at the same school as a student who was a victim of the crime. When a student has been convicted of such a violent felony or misdemeanor, a district is likely to pursue expulsion.

However, this policy may be used where the student is not expelled or, if applicable, after the student has been readmitted to the district following expulsion and is enrolled in the same school as the victim. For more information regarding expulsion, see BP 5144.1 - Suspension and Expulsion/Due Process.

In order to exercise this authority, Education Code 48929 mandates the Board to adopt, at a regularly scheduled meeting, policy that contains the following provisions: (1) a requirement that the student and the student's parent(s)/guardian(s) be notified of the right to request a meeting with the principal or designee, (2) a requirement that the school first attempt to resolve the conflict using restorative justice, counseling, or other services, (3) the process to be used by the Board to consider and approve or disapprove the recommendation of the principal or designee to transfer the student, and (4) whether the decision to transfer a student is subject to periodic review and the procedure for conducting the review.

Even though the district is required to first attempt to resolve the conflict using restorative justice, counseling, or other services, the district may not require the victim to participate in any conflict resolution program or service or subject the victim to any disciplinary action for their refusal to participate in conflict resolution. Additionally, if the victim agrees to participate in a conflict resolution program or service, the district must permit the victim to stop participating at any time without subjecting the victim to any disciplinary action.

A student may be transferred to another district school if ~~he/she~~the student is convicted of a violent felony, as defined in Penal Code 667.5(c), or a misdemeanor listed in Penal Code 29805 and is enrolled at the same school as the victim of the crime for which ~~he/she was convicted.~~the student was convicted. However, before recommending such a transfer, the Superintendent, the principal, or other designee shall notify the student and the student's parent(s)/guardian(s) of the right to request a meeting with the principal or designee and shall attempt to resolve the conflict using restorative justice, counseling, or other such services. Participation of the victim in any conflict resolution program shall be voluntary, and the victim shall not be subjected to any disciplinary action for refusing to participate. (Education Code 48929)

CSBA NOTE: The following paragraph may be revised to reflect district practice. As specified above, in order to involuntarily transfer a student, Education Code 48929 requires the Board to adopt a policy that includes, but is not limited to, a description of the process to be used by the Board when considering and taking action on the recommendation to transfer a student, and a description of the process, if any, for periodically reviewing the transfer.

Education Code 35146 provides that the Board must meet in closed session to address any student matter that may involve disclosure of confidential student information, or to consider a suspension, disciplinary action, or any other action against a student except expulsion. If a written request for open session is received from a parent/guardian or adult student, it will be honored to the extent that it does not violate the privacy rights of any other student. See BB 9321 - Closed Session.

~~If the attempt to resolve the conflict using restorative justice, counseling, or other such services. He/she shall also notify the student and his/her parents/guardians of the right to request a meeting with the principal or designee. If the attempt is not successful or the victim elects not to participate, the principal or designee.~~ (Education Code 48929)

~~Participation of the victim in any conflict resolution program shall be voluntary, and he/she shall not be subjected to any disciplinary action for his/her refusal to participate in conflict resolution.~~

~~The principal or designee shall may submit to the Superintendent or designee a recommendation as to whether or not that the student should be involuntarily transferred. If the Superintendent or designee agrees with the recommendation, the Superintendent or designee determines that a transfer would be in the best interest of the students involved, he/she shall submit such recommendation to the Board for approval. The Superintendent's recommendation to the Board shall include the date by which the~~

Superintendent or designee will review the involuntary transfer to determine whether to recommend to the Board that the student be permitted to transfer back to the student's original school.

The Board shall, in accordance with Board Bylaw 9321 - Closed Session, deliberate and vote on the recommendation, as well as any subsequent recommendation to permit the student to transfer back to the student's original school, in closed session to maintain the confidentiality of student information, unless the parent/guardian or adult student submits a written request that the matter be addressed in open session and doing so would not violate the privacy rights of any other student. The Board's decision/decisions in these instances shall be final.

The decision/Involuntary Transfers to a Continuation Education Program or Class within the District

CSBA NOTE: This section is for use by districts that maintain high schools. Education Code 48432 requires such districts to establish and maintain continuation education schools or classes whenever there are any high school students residing in the district who are subject to compulsory continuation education. For language fulfilling this requirement, see BP/AR 6184 - Continuation Education. If a district seeks to involuntarily transfer a student shall to a continuation school, Education Code 48432.5 mandates the Board to adopt rules and regulations for doing so and specifies requirements that must be included in those rules and regulations.

The subject to periodic review by the Superintendent or designee=

The Superintendent or designee shall annually notify parents/guardians of the district's policy authorizing the transfer of a student pursuant to Education Code 48929. (Education Code 48980)

Other Involuntary Transfers

Students may be involuntarily transferred under either of the following circumstances:

1. If transfer a high school student to a continuation education program or class in the district if the student commits an act enumerated in Education Code 48900 or is habitually truant or irregular in school attendance, he/she may be transferred to a continuation school, and either of the following conditions are met: (Education Code 48432.5)

1. Other If a means to improve the student's behavior have failed
2. It is the first time the student is expelled from committed an act enumerated in Section 48900 and the principal of the student's school determines that the student's presence causes a danger to person(s) or property or threatens to disrupt the instructional process.

CSBA NOTE: In order to involuntarily transfer a student to a continuation education program or class, Education Code 48432.5 requires the Board to (1) notify the student and the student's parent(s)/guardian(s) of the right to request a meeting with the Superintendent or designee, (2) provide the student and the student's parent(s)/guardian(s) with the specific facts and reasons for the proposed transfer, including all documents relied upon, (3) allow the student or the student's parent(s)/guardian(s) to question any reason, evidence or witnesses presented, and (4) permit the student and the student's parent(s)/guardian(s) to present evidence, including witnesses, on the student's behalf. The student must also be allowed to bring one or more representatives to the meeting. While Education Code 48432.5 uses the term "meeting," the Court of Appeals in Nathan G. v. Clovis Unified School District found that the meeting is an "adversarial hearing grounded in due process." Therefore, districts may want to treat an involuntary transfer to a continuation education program or class in a manner similar to expulsions and are advised to consult CSBA's District and County Office of Education Legal Services or district legal counsel as appropriate. For more information regarding expulsions, see BP 5144.1 - Suspension and Expulsion/Due Process.

Prior any final decision to involuntarily transfer a student, the Superintendent or designee shall notify the student and the student's parent(s)/guardian(s) of the right to request a hearing with the Superintendent or designee. If such a hearing is requested, the Superintendent or designee shall provide the specific facts and reasons for the proposed transfer, including all documents relied upon. At the



hearing, the Superintendent or designee shall also allow the student or the student's parent(s)/guardian(s) to question any evidence or witnesses presented and present evidence, including witnesses, on the student's behalf. The student shall be allowed to bring one or more representatives to present at the hearing. (Education Code 48432.5)

If the Superintendent or designee decides to involuntarily transfer the student, the Superintendent or designee shall provide the decision to the student and the student's parent(s)/guardian(s) in writing. The decision shall include the facts and reasons for the decision and whether the decision is subject to periodic review and the periodic review procedure. (Education Code 48432.5)

CSBA NOTE: Education Code 48432.5 prohibits an involuntary transfer to a continuation school to extend beyond the end of the semester following the semester during which the acts leading directly to the involuntary transfer occurred unless the Board adopts a procedure for yearly review of the involuntary transfer at the request of the transferred student or the student's parent(s)/guardian(s). In order to minimize the length of involuntary transfers, it is recommended that a district not extend the length of an involuntary transfer pursuant to Education Code 48432.5 beyond the end of the semester following the semester during which the acts leading directly to the involuntary transfer occurred. The following paragraph may be revised to reflect district practice.

The decision shall also include the date by which the student may transfer back to the student's original school, which shall be no longer than the end of the semester following the semester during which the acts leading directly to the involuntary transfer occurred. (Education Code 48432.5)

The final decision to involuntarily transfer the student may not involve a member of the staff of the school in which the student is enrolled at the time that the decision is made. (Education Code 48432.5)

#### Notice, Information, and Reports

The Superintendent or designee shall include notice of this policy in the annual notification to parents/guardians in accordance with Education Code 48980. (Education Code 48929)

CSBA NOTE: The following paragraph may be revised to reflect district practice.

Pursuant to Education Code 48985, when 15 percent or more of students enrolled in a school speak a single primary language other than English, all notices and reports sent to the parents/guardians of these students must also be written in the primary language and may be answered by a parent/guardian in either language. Education Code 48985 requires CDE to notify districts, by August 1 of each year, of the schools and the languages for which the translation of notices is required based on census data submitted to CDE in the preceding fiscal year.

Whenever 15 percent or more of the students enrolled in a district school speak a single primary language other than English, as determined from the California Department of Education census data collected pursuant to Education Code 52164, all notices and reports sent to the parent(s)/guardian(s) of any such student shall, in addition to being written in English, be written in the primary language, and may be responded to either in English or the primary language. (Education Code 48981, 48985)

Whenever an employee learns that a student's parent/guardian is unable to understand the district's printed notifications or reports for any reason, the employee shall inform the principal or designee, who shall work with the parent/guardian to establish other appropriate means of communication.

CSBA NOTE: For purposes of any involuntary transfer, Education Code 48853.5, as amended by AB 740 (Ch. 400, Statutes of 2022), requires that a district provide the same parent/guardian notices, documents, and information to the educational rights holder, attorney, and county social worker of a foster youth, and to the tribal social worker, and if applicable, county social worker of an American Indian student. See AR 6173.1 - Education for Foster Youth and BP 6173.4 - Education for American Indian Students.

When a foster youth or American Indian Student, as defined in Welfare and Institutions Code 224.1, is being considered for an involuntary transfer, all notices, documents, and information that would be provided to parents/guardians shall be provided to the foster youth's educational rights holder, attorney, and county social worker and the American Indian Student's tribal social worker and, if applicable, county social worker. (Education Code 48853.5)

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Policy adopted: January 17, 2017  
revised: ??, 2024





**Board Policy Manual**  
**Sierra County/Sierra-Plumas Joint Unified School District**

**Students****Policy 5141.21: Administering Medication And Monitoring Health Conditions**

CSBA NOTE: The following optional policy and accompanying administrative regulation apply to the administration of medication to students pursuant to Education Code 49414, 49414.1, 49414.3, 49414.5, 49414.7, 49414.8, 49423, 49423.1 and 49468-49468.5 and the permissive guidelines in 5 CCR 600-611. This policy and regulation do not address situations in which a district might be engaged in a collaborative arrangement with another entity for the provision of school health services to students; see BP/AR 5141.6 - School Health Services.

~~The Governing Board~~The Board of Education believes that regular school attendance is critical to student learning and that students who need to take medication prescribed or ordered for them by their authorized health care providers should be able to participate in the educational program.

Any medication prescribed for a student with a disability who is qualified to receive services under the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act of 1973 shall be administered in accordance with the student's individualized education program or Section 504 services plan, as applicable.

CSBA NOTE: 5 CCR 604 authorizes a parent/guardian to administer medication to a child or designate an individual to administer the medication, as specified below. In addition, California law allows students to carry and self-administer medication needed for the treatment or management of certain medical conditions, when the district has received a written request from the student's parent/guardian and written authorization from the student's authorized health care provider, as specified in the accompanying administrative regulation. Students have legal authorization to self-administer diabetes medication pursuant to Education Code 49414.5, auto-injectable epinephrine for anaphylactic reactions pursuant to Education Code 49423, and inhaled asthma medication pursuant to Education Code 49423.1. Pursuant to 5 CCR 605, districts may choose to allow students to carry and self-administer other types of medication beyond those specifically authorized by the Education Code.

For the administration of medication to other students during school or school-related activities, the Superintendent or designee shall develop protocols which shall include options for allowing parents/guardians to administer medication to their child at school, designate other individuals to do so on their behalf, and, with the student's authorized health care provider's approval, request the district's permission for the student to self-administer a medication or self-monitor and/or self-test for a medical condition. Such processes shall be implemented in a manner that preserves campus security, minimizes instructional interruptions, and promotes student safety and privacy.

The Superintendent or designee shall make epinephrine auto-injectors available at each school for providing emergency medical aid to any person suffering, or reasonably believed to be suffering, from an anaphylactic reaction.- (Education Code 49414)

CSBA NOTE: The following paragraph is optional. The district is authorized, but not required, to make certain medications available on its school sites for providing emergency medical aid to students. For example, pursuant to Education Code 49414.3 and, as added by AB 1283 (Ch. 574, Statutes of 2023), Education Code 49414.7, the district is permitted to make emergency naloxone hydrochloride or other opioid antagonist and emergency stock albuterol inhalers available at its schools, for providing emergency medical aid to any person suffering, or reasonably believed to be suffering, from opioid overdose or respiratory distress. The following paragraph may be revised to specify medications that the district, in its discretion, has chosen to stock for use on its school sites. In choosing to make such medications available, the district should be aware of the possibility of increased liability and should consult CSBA's District and County Office of Education Legal Services or district legal counsel accordingly.

In accordance with law, the Superintendent or designee may make naloxone hydrochloride or another opioid antagonist and stock albuterol inhalers available at each school for providing emergency medical aid to any person suffering or reasonably believed to be suffering from opioid overdose or respiratory distress. (Education Code 49414.3, 49414.7)

Because of the conflict between state and federal law regarding the legality of medicinal cannabis, the Board prohibits the administration of medicinal cannabis to students on school grounds by parents/guardians or school personnel.

CSBA NOTE: The following optional paragraph applies to all districts and may be revised to reflect district practice. The U.S. Department of Health and Human Services and the Centers for Disease Control and Prevention recommend that a district's emergency and disaster preparedness plan include procedures for dealing with medical emergencies, such as a pandemic flu outbreak or public disaster. See BP/AR 3516 - Emergencies and Disaster Preparedness Plan and BP/AR 5141.22 - Infectious Diseases.

The Superintendent or designee shall collaborate with city and county emergency responders, including local public health administrators, to design procedures or measures for addressing an emergency such as a public disaster or epidemic.

#### Administration of Medication by School Personnel

CSBA NOTE: Various provisions of state law allow districts to train nonmedical district employees (i.e., those who do not possess a medical license) to provide medical assistance to students at school when a credentialed school nurse or other licensed individual is unavailable. For example, Education Code 49414, 49414.3, 49414.5, 49414.7, 49414.8, 49423, 49423.1, and 49468.2 specifically authorize the use of trained, unlicensed school employees to administer medications to students suffering from allergic reactions, opioid overdose, severe hypoglycemia, respiratory distress, asthma, or seizures. Moreover, in American Nurses Association v. Torlakson, the California Supreme Court held that, as with other prescription medications, state law permits trained, unlicensed school personnel to administer insulin to students where a physician has determined that unlicensed school personnel may safely and appropriately administer the medication. The medication must be administered in accordance with a written health care provider statement and parental consent. Education Code 49426.5, as added by AB 1722 (Ch. 853, Statutes of 2023), authorizes the district to hire a licensed vocational nurse following Board approval that a diligent search was conducted for a credentialed school nurse. Upon hiring a licensed vocational nurse, the district is required to certify to the California Department of Education that a search was properly conducted. A hired vocational nurse is required to be supervised by a credentialed school nurse employed as a school nurse at the district or at another local educational agency.

When allowed by law, medication prescribed to a student by an authorized health care provider may be administered by a school nurse or, when a school nurse or other medically licensed person is unavailable and the physician has authorized administration of medication by unlicensed personnel for a particular student, by other designated school personnel with appropriate training. School nurses and other designated school personnel shall administer medications to students in accordance with law, Board policy, administrative regulation, and, as applicable, the written statement provided by the student's parent/guardian and authorized health care provider. Such personnel shall be afforded appropriate liability protection.

~~The Superintendent, designee, or any volunteer trained staff member shall make naloxone hydrochloride or another opioid antagonist available for emergency medical aid to any person suffering, or reasonably believed to be suffering, from an opioid overdose (Education Code 49414.3). School staff may offer to volunteer, but shall not be required, to administer naloxone hydrochloride or other opioid antagonists, and may rescind their offer at any time. The Superintendent or designee shall send annual notices prescribed by statute to staff, obtain required prescriptions, and train and distribute Narcan kits to staff and replace kit(s) that are used or expired. Volunteer personnel trained to administer naloxone hydrochloride or another opioid antagonist shall be provided defense and indemnification as required by Education Code section 49414.3 (i).~~

The Superintendent or designee shall ensure that school personnel designated to administer any medication receive appropriate training and, as necessary, retraining from qualified medical personnel before any medication is administered. At a minimum, the training shall cover how and when such medication should be administered, the recognition of symptoms and treatment, emergency follow-up procedures, and the proper documentation and storage of medication. Such trained, unlicensed designated school personnel shall be supervised by, and provided with immediate communication access to, a school nurse, physician, or other appropriate individual.

The Superintendent or designee shall maintain documentation of the training and ongoing supervision, as well as annual written verification of competency of other designated school personnel.

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Policy adopted: April 10, 2007  
revised: April 13, 2010  
revised: June 14, 2011  
revised: May 8, 2012  
revised: March 11, 2014  
revised: February 14, 2017  
revised: January 14, 2020  
revised: November 14, 2023  
revised: ??, 2024



**Board Policy Manual**

**Sierra-Plumas Joint Unified School District & Sierra County Office of Education**

**Instruction**

**Policy 6142.8: Comprehensive Health Education**

CSBA NOTE: The following optional policy may be revised to reflect district practice.

The U.S. Surgeon General's 2023 advisory, "Our Epidemic of Loneliness and Isolation: The U.S. Surgeon General's Advisory on the Healing Effects of Social Connection and Community," emphasizes the critical role that social connection plays in individual and societal health and well-being, and provides recommendations for how to address the consequences when there is a lack of social connection. Because schools play an important role in facilitating positive social connection, the advisory includes specific actions districts can implement, which include (1) developing a strategic plan for school connectedness and social skills with benchmark tracking, (2) building social connection into the health curriculum, (3) implementing socially based educational techniques, and (4) creating a supportive school environment.

In its 2023 advisory, "Social Media and Youth Mental Health," the U.S. Surgeon General describes the positive and negative impacts of social media on children and adolescents, including the impact on mental health and well-being, and recommends that schools develop, implement, and evaluate digital and media literacy curriculum to provide students and staff with the skills to strengthen digital resilience.

The Governing Board believes that health education should foster the knowledge, skills, and attitudes that students need in order to lead healthy lives and avoid high-risk behaviors, and that creating a safe, supportive, inclusive, and nonjudgmental environment is crucial in promoting healthy development for all students.- The district's health education program shall be part of a coordinated school health system which recognizes that mental health and social connection are critical to student's overall health, well-being, and academic success, supports the physical, mental, and social well-being of students, reflects the importance of digital and media literacy, and is linked to district and community services and resources.

CSBA NOTE: 42 USC 1758b requires each district participating in the National School Lunch program (42 USC 1751-1769j) or any program in the Child Nutrition Act of 1966 (42 USC 1771-1793), including the School Breakfast Program, to adopt a districtwide school wellness policy, which includes goals for nutrition promotion and education, physical activity, and other school-based activities that promote student wellness. See BP 5030 - Student Wellness for language fulfilling this mandate.

Goals for the district's health education program shall be designed to promote student wellness and shall include, but not be limited to, goals for nutrition promotion and education, physical activity, and other school-based activities that promote student well-being.

CSBA NOTE: Education Code 51925 requires districts that offer health education courses to middle or high school students to include mental health instruction, as specified. For more information on the requirements of mental health instruction, see the accompanying administrative regulation and AR 6143 - Courses of Study.

Any health education course offered to middle or high school students shall include instruction in mental health that meets the requirements of Education Code 51925-51926, and as specified in Administrative Regulation 6143 - Courses of Study.

CSBA NOTE: The following optional paragraph should be revised as necessary to reflect grade levels offered by the district. Education Code 51210 requires that the adopted course of study for grades 1-6 include instruction in health, including instruction in the principles and practices of individual, family, and community health. Education Code 51202 requires that certain health-related topics be addressed at the appropriate elementary and secondary grade levels and in appropriate subject areas, as determined by the district.

Education Code 51934 requires that districts provide comprehensive sexual health education and HIV prevention instruction, at least once in middle school or junior high school and at least once in high school, by instructors trained in the appropriate courses. Education Code 51934 also authorizes, but does not require, districts to provide age-appropriate comprehensive sexual health education prior to grade 7 on any of the topics specified in Education Code 51934. See AR 6143 - Courses of Study and BP/AR 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction.

Additionally, Education Code 51900.6 authorizes districts to provide age-appropriate instruction in grades K-12 in sexual abuse and sexual assault awareness and prevention pursuant to content standards developed by the State Board of Education (SBE), provided that students are allowed to be excused from such instruction upon the written request of their parents/guardians. SBE has not yet adopted content standards regarding sexual abuse and sexual assault awareness and prevention. Also see BP 5141.4 - Child Abuse Prevention and Reporting.

The California Department of Education's publication, "Health Education Framework for California Public Schools, Kindergarten through Grade Twelve," provides nonprescriptive instructional guidance and support to California teachers, administrators, curriculum specialists, other educators, and school boards for implementation of the voluntary health education standards, which include the following six content areas: nutrition and physical activity; growth, development, and sexual health; injury prevention and safety; alcohol, tobacco, and other drugs; mental, emotional, and social health; and personal and community health.

The district shall provide a planned, sequential, research-based, and developmentally appropriate health education curriculum for students in grades K-12 which is aligned with the state's content standards and curriculum framework and integrated with other content areas of the district's curriculum. The Superintendent or designee shall determine the grade levels and subject areas in which health-related topics will be addressed, in accordance with law, Board policy, and administrative regulation.

CSBA NOTE: The following optional paragraph may be revised to reflect district practice. Education Code 51890 defines a "comprehensive health education program" as one that includes community participation in the teaching of health, including classroom participation by practicing professional health and safety personnel in the community. Education Code 51891 defines "community participation" as active participation in the planning, implementation, and evaluation of comprehensive health education by parents/guardians, practicing health care and public safety personnel, and public and private health care and service agencies.

As appropriate, the Superintendent or designee shall involve school administrators, teachers, school nurses, health professionals representing various fields of health care, parents/guardians, community-based organizations, and other community members in the development, implementation, and evaluation of the district's health education program.- Health and safety professionals may be invited to provide related instruction in the classroom, school assemblies, and other instructional settings.

The Superintendent or designee shall provide professional development as needed to ensure that health education teachers are knowledgeable about academic content standards, the state curriculum framework, and effective instructional methodologies.

CSBA NOTE: The following optional paragraph should be revised to reflect indicators agreed upon by the Governing Board and Superintendent for evaluating the district's health education program.

The Superintendent or designee shall provide periodic reports to the Board regarding the implementation and effectiveness of the district's health education program, which may include, but not be limited to, a description of the district's program and the extent to which it is aligned with the state's content standards and curriculum framework, the amount of time allotted for health instruction at each grade level, student achievement of district standards for health education, and the manner in which the district's health education program supports the physical, mental, and social well-being of students.

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Policy adopted: April 10, 2007  
revised: August 9, 2011  
revised: May 11, 2021  
revised: ??, 2024





**Board Policy Manual**  
**Sierra County/Sierra-Plumas Joint Unified School District**

**Instruction****Policy 6146.4: Differential Graduation And Competency Standards For Students With Disabilities**

CSBA NOTE: The following optional policy is for use by districts that maintain high schools and should be modified to reflect district practice.

Pursuant to Education Code 56345 and 34 CFR 300.320, the individualized education program (IEP) for each student with a disability must contain a statement of measurable annual goals that would enable the student to progress in the general education curriculum, a statement regarding any accommodations necessary to measure the student's performance on state and district assessments, and any alternative means and modes necessary for the student to complete the district's prescribed course of study and to meet or exceed proficiency standards for graduation; see AR 6159 - Individualized Education Program for a detailed listing of the required contents of the IEP.

Pursuant to Education Code 60900.2, as added by AB 1340 (Ch. 576, Statutes of 2023), and contingent upon funding for these purposes, the California Department of Education is required, on or before January 1, 2025, to report on its website statewide four and five year cohort graduation rates for students with disabilities disaggregated by the identified disability or disabilities as listed in 34 CFR 300.8.

The Governing Board recognizes that students with disabilities are entitled to a course of study that provides them with a free appropriate public education (FAPE) and that modifications to the district's regular course may be needed on an individualized basis to provide FAPE. In accordance with law, each student's individualized education program (IEP) team shall determine the appropriate goals, as well as any appropriate individual accommodations necessary for measuring the academic achievement and functional performance of the student on state and districtwide assessments.

#### Exemption from District-Established Graduation Requirements

CSBA NOTE: Pursuant to Education Code 51225.31, as amended by SB 114 (Ch. 48, Statutes of 2023) and SB 141 (Ch. 194, Statutes of 2023), districts are required to exempt an eligible student with a disability, that entered the ninth grade in the 2022-23 school year and later, from all coursework and other requirements adopted by the Governing Board that are in addition to the statewide course requirements specified in Education Code 51225.3, and award such student a high school diploma, as reflected below.

District students shall complete all course requirements for high school graduation as specified in Board Policy 6146.1 - High School Graduation Requirements. However, a student with a disability that entered the ninth grade in the 2022-23 school year and later may be exempted from all coursework and other requirements adopted by the Board that are in addition to the statewide course requirements for high school graduation if the student's IEP provides for both of the following requirements: (Education Code 51225.31).

1. That the student is eligible to take the alternate assessment ~~aligned to alternate achievement standards in grade 11~~ as described in Education Code 60640
2. That the student complete state standards aligned coursework to meet the statewide coursework specified in Education Code 51225.3

~~Prior to the beginning of grade 10, the IEP team for each student with a disability shall determine whether the student is eligible for the exemption, and if so, notify the student's parent/guardian of the exemption. (Education Code 51225.31)~~

Any such exempted student shall receive a diploma and be eligible to participate in any graduation ceremony and school activity related to graduation in which a student of similar age without a disability would be eligible to participate. (Education Code 51225.31)

CSBA NOTE: Pursuant to Education Code 51225.31, as amended by SB 114, participation in graduation activities by a student with a disability who is exempted from district-adopted graduation requirements that are in addition to the statewide course requirements specified in Education Code 51225.3, may not be construed as termination of the provision of the district's responsibility to provide a free appropriate public education, unless the student's IEP team, which includes the parent/guardian and student, has determined that the student has completed the high school experience.

The district's responsibility to provide FAPE shall not terminate when a student with a disability who is exempted from district-adopted graduation requirements participates in graduation activities unless the student's IEP team, which includes the parent/guardian and student, has determined that the student has completed the high school experience. (Education code 51225.31)

#### Certificate of Educational Achievement or Completion

CSBA NOTE: Education Code 56390-56392 authorize a district to award a certificate of educational achievement to a student with a disability who meets the criteria specified below. Pursuant to Education Code 56391, a student who meets the criteria is eligible to participate in any graduation ceremony/activity in which a student of similar age without a disability would be eligible to participate. However, Education Code 56391 provides that the right to participate in graduation ceremonies does not equate a certificate or document of educational achievement with a regular diploma.

Instead of a high school diploma, a student with a disability may be awarded a certificate or document of educational achievement or completion if the student has met one of the following requirements: (Education Code 56390)

1. Satisfactorily completed a prescribed alternative course of study approved by the board of the district in which the student attended school or the district with jurisdiction over the student as identified in the student's IEP
2. Satisfactorily met the student's IEP goals and objectives during high school as determined by the IEP team
3. Satisfactorily attended high school, participated in the instruction as prescribed in the student's IEP, and met the objectives of the statement of transition services

A student with a disability who meets any of the criteria specified above shall be eligible to participate in any graduation ceremony and any school activity related to graduation in which a graduating student of similar age without disabilities would be eligible to participate. (Education Code 56391)

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Policy adopted: November 13, 2007  
revised: September 12, 2023  
revised: ??, 2024