

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

January 13, 2026

5:00pm CLOSED Session

6:00pm Regular Session

Meeting Location:

Loyalton: Sierra County Office of Education, Room 10, 109 Beckwith Rd, Loyalton CA 96118

Zoom for the public:

Link: <https://us02web.zoom.us/j/82522608880>

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

Webinar ID: 825 2260 8880

Board Members:

Area 1: Patty Hall – phall@spjUSD.org

Area 2: Rhynie Hollitz (*President*) – rhollitz@spjUSD.org

Area 3: John Martinetti (*Clerk*) – jmartinetti@spjUSD.org

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

Area 5: Richard Jaquez – rjaquez@spjUSD.org

Student Board Member (Downieville): Logan Kinneer

Student Board Member (Loyalton): Vacant

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, 700 3rd St, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyschools.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 54957
PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Title: District Superintendent
2025-2026 Mid-Year Check-In
2. Government Code 54957
PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

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

F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK

G. 6:00PM – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

J. INFORMATION/DISCUSSION ITEMS

1. Superintendent Reports

COUNTY—SCOE

a. Update on maintenance vehicle

DISTRICT—SPJUSD

b. Update on School Bus purchase opportunities

c. Loyalton Middle School update

d. Update on Math Textbook Adoption Process

e. CA School Dashboard report for 2024-2025**

2. Business Report

a. Monthly Chronic Absenteeism Rates*

b. Fourth Month SPJUSD Enrollments for the 2025-2026 School Year**

3. Spotlight on Schools/Programs: Loyalton High School

4. SPTA Report

5. Committee/Board Member Reports

6. 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 joint Regular Meeting held December 09, 2025**

2. Approval of Board Report-Checks Dated 12/01/2025 through 12/31/2025

a. SCOE**

b. SPJUSD**

3. Approval of Quarterly Report on Williams Uniform Complaints for the quarter ending 12/31/2025

a. SCOE**

b. SPJUSD**

4. Approval of the SPJUSD Pesticide Use Reporting for 2025:
 - a. Downieville Elementary School**
 - b. Downieville High School**
 - c. Loyaltan Elementary School**
 - d. Loyaltan High School**
 - e. Portables**
5. Approval of the SPJUSD Integrated Pest Management Plan for 2026**
6. Approval of the following SPJUSD personnel items:
 - a. Authorization to fill Cook, Downieville School, .68 FTE (5.4 hours/day)
 - b. Assignment of Katrina Bosworth, Cook, Downieville School, .68 FTE (5.4 hours/day), effective January 05, 2026
 - c. Resignation of Margaret Binkley, Teacher, Loyaltan Middle School, 1.0 FTE, effective December 31, 2026
 - d. Authorization to fill Teacher, Loyaltan Middle School, 1.0 FTE
 - e. Authorization to fill Teaching Principal, Downieville Schools, 1.0 FTE, effective March 01, 2026

L. ACTION ITEMS

1. New Business

COUNTY & DISTRICT

- a. Acceptance of the 2024-2025 Audit Reports
 1. SCOE**
 2. SPJUSD**

COUNTY—SCOE

- b. Approval of the 2024-2025 Sierra County Office of Education Special Education School Accountability Report Card (SARC)^
- c. Appointment of County Superintendent
- d. Setting the County Superintendent Salary

DISTRICT—SPJUSD

- e. Approval of the 2024-2025 School Accountability Report Cards (SARCs):
 1. Downieville Elementary School^
 2. Downieville Jr/Sr High School^
 3. Loyaltan Elementary School^
 4. Loyaltan Middle School^
 5. Loyaltan High School^
 6. Sierra Pass Continuation School**
- f. Award of contract to the lowest responsive responsible bidder for the Downieville School Gym Roof replacement*
- g. Authorization to purchase a district athletics vehicle up to \$50,000
- h. Approval to surplus the following items:
 1. Ford tractor at LHS
 2. Miscellaneous LHS shop equipment

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.”

Batch from December 9th – Second Reading

- i. 1000—Concepts and Roles^^
- j. 4000—Concepts and Roles^^
- k. 5000—Concepts and Roles^^
- l. 7000—Concepts and Roles^^
- m. 9310—Board Policies^^
- n. 9321—Closed Session^^

New for January 13th – First Reading

- o. 1114—District-Sponsored Social Media**
- p. 2120—Superintendent Recruitment and Selection**
- q. 7131—Relations with Local Agencies**

M. ADVANCED PLANNING

1. The next Regular Joint Board Meeting will be held on February 10, 2026, 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

N. ADJOURN



James Berardi,
County Superintendent



Sean Snider,
District Superintendent

- ** enclosed
- * handout
- ^^ prior meeting handout

James Berardi, County Superintendent – jberardi@spjUSD.org
 Sean Snider, District Superintendent – ssnider@spjUSD.org
 Randy Jones, Director of Business Services/CBO – rjones@spjUSD.org
 Kristie Jacobsen, Executive Assistant to the Superintendents – [kjacobson@spjUSD.org](mailto:kjacobsen@spjUSD.org)
 Office: 530-993-1660 x0

Email schoolinfo@spjUSD.org to be added to the agenda email list.



2025 Sierra-Plumas Joint Unified School District DASHBOARD OVERVIEW

DEMOGRAPHICS



TOTAL ENROLLMENT
414

Prior Year 403

SOCIO-ECONOMICALLY DISADVANTAGED
35%

44.2%

ENGLISH LEARNERS
5.1 %

3.7%

FOSTER YOUTH
1.2%

.5%

The numbers above represent the Student Populations in the District that were used in the 2025 Dashboard. These numbers are from Census Day in October 2024.



California School
DASHBOARD
**State System
of
Accountability**



Blue



Green



Yellow



Orange



Red

**Highest
Performance**



**Lowest
Performance**

3

HOW DOES THE DASHBOARD DISPLAY PERFORMANCE?



Performance Is Based On Two Factors

- Current year data that corresponds to a **STATUS**
- The difference between the current year and prior year data that corresponds to the **CHANGE**

Performance Level (Color) Is Determined By The Point At Which These Two Levels Intersect On The 5x5 Chart For The Indicator

4

UNDERSTANDING HOW COLORS ARE DETERMINED

Status	Performance	Change			
		Declined Significantly	Declined	Maintained	Increased
Very High	Green	Green	Blue	Blue	Blue
High	Green	Green	Green	Green	Blue
Medium	Yellow	Yellow	Yellow	Green	Green
Low	Orange	Orange	Orange	Yellow	Yellow
Very Low	Red	Red	Red	Orange	Orange

School A scored MEDIUM and stayed the same, so they are in the YELLOW.

School B scored LOW, but they increased by 3 points, so they are also in the YELLOW.

SPJUSD RESULTS ON STATE INDICATORS



Graduation Rate
BLUE



ELA Achievement
YELLOW



Math Achievement
YELLOW



English Learner Progress
No Color



College/Career
YELLOW



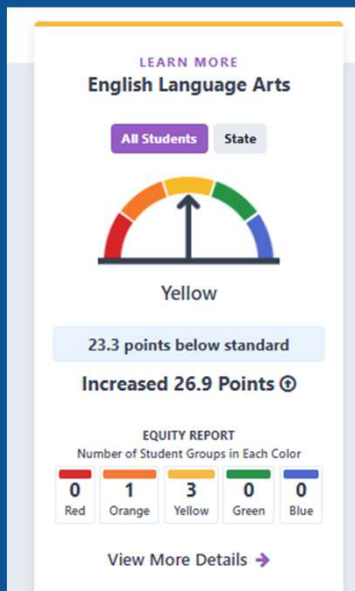
Suspension Rate
RED



Science Achievement
BLUE



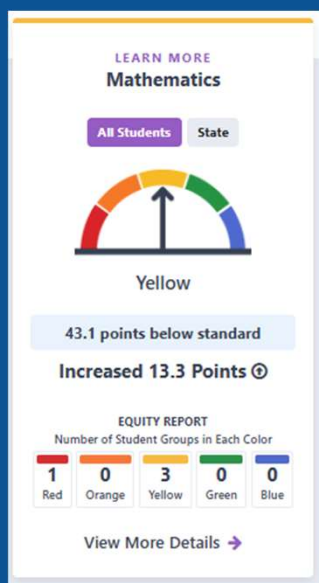
ENGLISH LANGUAGE ARTS



- SPJUSD Increased from Orange to **YELLOW**
- Status Level is “**Low**”
- Need to improve by at least 3 points to remain **YELLOW**.
- No students are in **RED**

7

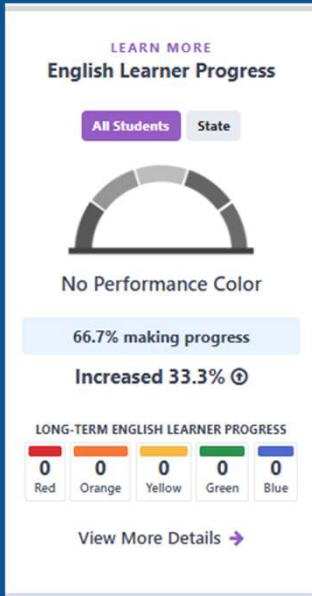
MATH



- SPJUSD Increased from Orange to **YELLOW**
- Our Status Level is “**Low**”
- Need to improve by at least 3 points to remain **YELLOW**
- SWD students are in **RED**

8

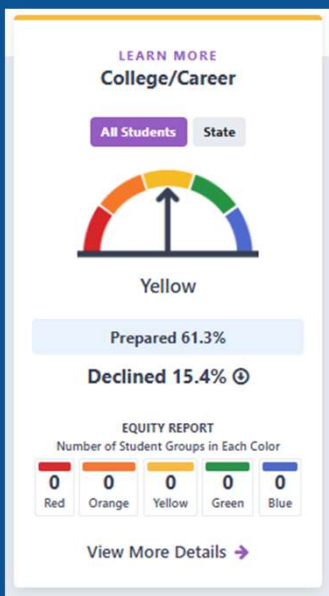
ENGLISH LEARNER PROGRESS



- SPJUSD has no performance color
- 66.7% of the students are making progress
- Increased 33.3%

9

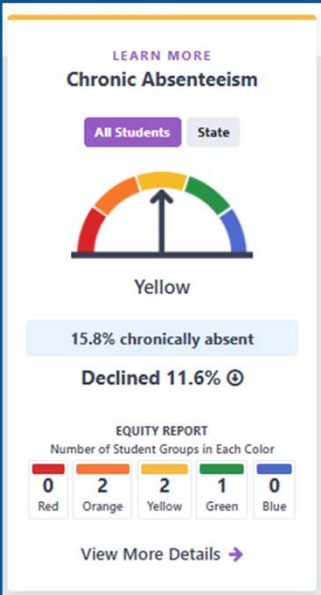
COLLEGE/CAREER



- SPJUSD obtained a level of **YELLOW**
- Status Level is "HIGH"
- If decline or increase by less than 1.9% you will move to **Green**.
- If increase by 2% will move to **Green**
- No student groups are in the **RED**

10

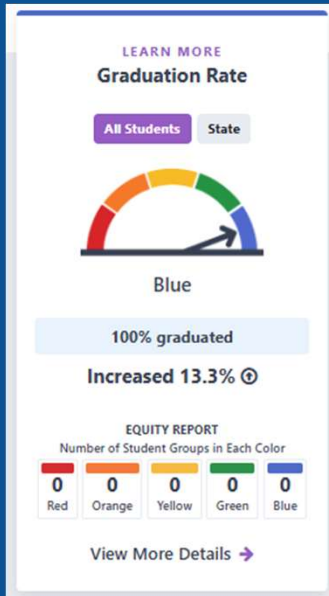
CHRONIC ABSENTEEISM



- SPJUSD moved from Red to **YELLOW**
- Status Level is "HIGH"
- Need to decrease by 3% to maintain **YELLOW** and decrease by 5.8% to move to **Green**
- No student groups are in the **RED**

11

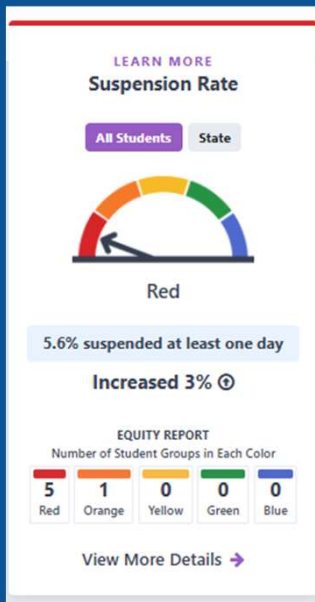
GRADUATION RATE



- SPJUSD obtained a level of **BLUE**
- Status Level is "Very High"
- If we maintain at 100%, we will remain **BLUE**
- No student groups in the **Red**

12

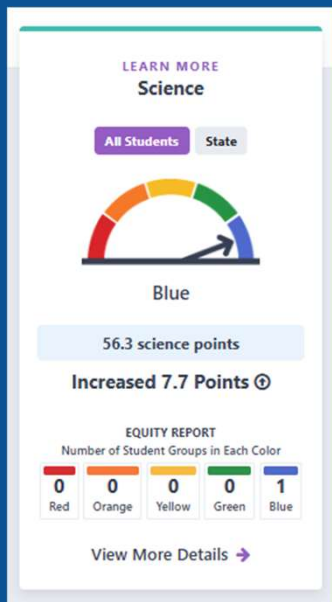
SUSPENSION RATE



- SPJUSD has decreased from Orange to **RED**
- Status Level is "HIGH"
- If decline by 2% move to **Green** and **LOW**
- Five student groups are in **RED**

13

SCIENCE



- SPJUSD has obtained a level of **BLUE**
- Students take the California Science Test (CAST) in 5th, 8th and 11th grades
- Increased 7.7 pts

14

SPJUSD REQUALIFIED FOR DIFFERENTIATED ASSISTANCE

Academic	Suspension
<ul style="list-style-type: none"> → Students With Disabilities (SWD) 	<ul style="list-style-type: none"> → Homeless → Two or More Races → SocioEconomically Disadvantaged (SED) → Students With Disabilities (SWD) → White



NEXT STEPS

Present the Results

- Sites share and get input from stakeholder groups (staff, School Site Council, PTA, ELAC)

Plan with the Results

- Continue with current action items
- Bring input from stakeholders as part of 26-27 LCAP Planning Process
- LCAP Advisory Committee reviews and revises Goals and Actions in the LCAP

Discuss Placer COE Support

- Determine cadence for check in meetings

THANK YOU

Any questions?



ENROLLMENT BY SCHOOL MONTH - 2025-2026

****As of 12/16/2025**

	Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Middle	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
Ending 2024-2025	24	200	9	45	10	113	7	included in site #	408
1st Day 2025-2026	26	165	8	80	14	105	3	included in site #	401

	Month	TK/K-6	TK/K-5	7-8	6-8	9-12	9-12	9-12		
August	1	26	168	8	79	14	107	3	included in site #	405
08/20/25-09/12/25										
September	2	26	168	8	80	14	105	3	included in site #	404
09/15/25-10/10/25										
October	3	26	168	8	77	14	106	3	included in site #	402
10/13/25-11/07/25										
November	4	26	168	8	77	14	105	3	included in site #	401
11/10/25-12/05/25										
December	5								included in site #	0
12/08/25-01/16/26										
January	6								included in site #	0
01/19/26-02/13/26										
February	7								included in site #	0
02/16/26-03/13/26										
March	8								included in site #	0
03/16/26-04/10/26										
April	9								included in site #	0
04/13/26-05/08/26										
May	10								included in site #	0
05/11/26-06/05/26										
June	11								included in site #	0
06/08/26-06/12/26										

2024-2025	SPJUSD	SCOE	Washoe
P1 ADA	382.08	1.00	16.52
P2 ADA	378.46	1.01	16.34
Annual	377.39	1.01	16.16

Long-Term ISP	
DES	0
LES	2
LMS	3
DHS	0
LHS	3

2023-2024	SPJUSD	SCOE	Washoe
P1 ADA	358.58	0.74	13.34
P2 ADA	357.90	0.74	13.37
Annual	358.02	0.74	13.33

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

December 09, 2025

5:00pm CLOSED Session

6:00pm Regular Session

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

Zoom videoconferencing was also available for the public.

A. CALL TO ORDER

President KELLY CHAMPION called the meeting to order at 5:02pm.

B. ROLL CALL

PRESENT: *Area 1: Patty Hall*

Area 2: Rhynie Hollitz (Vice President)

Area 3: John Martinetti (Clerk)

Area 4: Kelly Champion (President)

Area 5: Richard Jaquez

Student Board Member (Downieville): Logan Kinneer (left at 7:09pm)

ABSENT: *Student Board Member (Loyalton): Eva Petterson*

C. APPROVAL OF AGENDA

HALL/HOLLITZ

5/0

D. PUBLIC COMMENT FOR CLOSED SESSION

None

E. CLOSED SESSION

The Board moved into Closed Session at 5:03pm to discuss the following item(s):

1. Government Code 54957

PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

2. Government Code 54957

PUBLIC EMPLOYMENT

Title: Superintendent

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

F. RETURN TO OPEN SESSION *at 6:01pm* and ADJOURN FOR BREAK

G. *6:11PM* – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

MARTINETTI: All items were for discussion only with some direction given to the Superintendent.

J. BOARD ORGANIZATION—ANNUAL ORGANIZATIONAL MEETING

1. Election of Officers for 2026

a. President

HALL motioned to appoint HOLLITZ. Second by CHAMPION.

5/0

b. Vice President

HALL motioned to appoint CHAMPION. Second by HOLLITZ

5/0

c. Clerk

HALL motioned to appoint MARTINETTI. Second by CHAMPION.

5/0

2. Appointment of the County Superintendent as the Board Secretary for SCOE

HOLLITZ appointed James Berardi.

3. Appointment of the District Superintendent as the Board Secretary for SPJUSD

HOLLITZ appointed Sean Snider.

4. Discussion of Committees

HOLLITZ: We have two standing committees which will remain in force with the same board members.

Budget Committee: HOLLITZ and CHAMPION

Facilities Committee: MARTINETTI and JAQUEZ

5. Approval of the board meeting schedules

HALL/MARTINETTI

CHAMPION: Question about email for agenda list. Minimum wage is different on Governance Matters than what is listed on the agenda.

HALL withdrew motion.

CHAMPION motioned to approve a-b with an amendment to b updating the minimum wage effective January 01, 2026. Second by MARTINETTI.

5/0

a. 2026 Joint Meeting Schedule

b. 2026 Schedule of Annual Governance Matters

K. INFORMATION/DISCUSSION ITEMS

1. Superintendent Reports

COUNTY—SCOE

~~None~~

a. Secure Rural Schools Reauthorization Act of 2025

BERARDI: This was passed today and is just awaiting the President's signature. It is for three more years of funds for rural school districts/COEs like ours. This is in large part a result of continued advocacy work for rural school districts.

DISTRICT—SPJUSD

a.b. CSBA Annual Conference

SNIDER: Attended CSBA's Annual Conference last week with most of the board members. We heard about math achievements and what other districts have been doing that we have started doing as well. Also attended sessions regarding Special Education with lots of good reminders. AI was a big theme during the conference.

b.c. Fund 40 Balance

SNIDER: Keeping an eye on our Fund 40 balance in our Budget Committee meetings. This fund is what we use for facilities projects and modernization. As we are spending money on projects, I want the whole board to be aware of where the money is coming from. As of June 30, 2025, Fund 40 had \$2.9 million and will have more funds coming in from modernization funding sources.

e.d. Revised Draft 10-Year Facilities Improvement Plan

SNIDER: Highlights things moved from other years into this year. Also notes items that will be covered by other funding sources instead of District funds.

d.e. Facilities Committee recommendations for 2025-26 Priority Projects

SNIDER: The high priority projects are to replace windows at LHS and paint portables in Loyalton. Will also work on other projects listed on the Facilities Improvement Plan as we can.

e.f. Update from School Leaders on Modernization Funding

SNIDER: School Leaders discovered we have \$1.5 million of eligibility already established for an old roof project on LHS. Gathered as much documentation as we could find from the project for School Leaders to submit to the Office of Public School Construction for reimbursement. Could be about \$700K if approved.

f.g. Middle School follow-up and related actions

SNIDER: High priorities are lockers, more indoor space during inclement weather, and establishing a full-time Principal. Looking at possibly moving lockers from LHS and setting them up in a storage container. Approving a Part-Time Teacher for LMS would free up PETERSON for full-time Principal. Working to move Sierra Pass off the LMS campus.

2. Business Report

- a. Monthly Chronic Absenteeism Rates
- b. Third Month SPJUSD Enrollments for the 2025-2026 School Year
- c. The SCOE/SPJUSD Office will be closed to the public for Winter Break: December 22, 2025, through January 02, 2026

3. Spotlight on Schools/Programs: Sierra County Schools for Adults

Presented by Wendy Jackson.

Highlights: Staff—Director/Principal (Wendy Jackson), Office Administrator/Secretary (Wendy Bergstrom), Diploma and GED instructor (Amber Williams), Emergency Services Instructor (Corina Tidwell), and Chef (Brett Kee).

Mission and Vision—Aligned with SPJUSD Mission and Vision Statement to support K-12, but also expands on ways to support adult students outside of K-12.

Our Journey—Initial funding secured through FRAEC in November 2018. School opened in January 2019. We had 21 students in 2 programs the first year. Today, we have multiple funding sources and 200+ students in 5 major programs.

Funding and Partners—Primary funding now comes from the California Adult Education Program rather than a grant. Additional funding from ELL Healthcare Pathways grant and other partnership grants in the form of money, tangible resources, and equipment.

Partners include SPJUSD, State of California Department of Aging, Sierra County, four neighboring counties for food programs, northern counties for ELL Healthcare Pathways, and Eastern Plumas Healthcare.

Our Programs—High School Diploma and GED, Digital Literacy, EMS Courses, Hospitality, and GoTeach Early Childhood Education.

Our Future Goals—Expand partnership with SPJUSD, increase grant funding stream, add greenhouse for culinary program, expand partnership with regional hospitality industry, establish a Paramedic Program for the region.

Chef Brett Kee presented on the Culinary Foundations Program for Career Readiness. Action Item later on the agenda for SPJUSD to approve a High School Course for a Culinary class through SCSA.

4. SPTA Report

*PRESIDENT—PRAKASH: **Read by JACOBSEN: SPTA will have negotiations with the district tomorrow and look forward to continued collaboration. SPTA wishes everyone a restful winter break and happy holidays with their families.*

5. Committee/Board Member Reports

CHAMPION: Next Budget Committee meeting in January. Christmas activities coming up at the schools. Thank you to JACOBSEN for eight years of service to date and keeping the board meetings organized.

6. Public Comment

None

L. CONSENT CALENDAR

1. Approval of minutes for the joint Regular Meeting held November 12, 2025
2. Approval of Board Report-Checks Dated 11/01/2025 through 11/30/2025
 - a. SCOE
 - b. SPJUSD
3. Approval of the following SPJUSD personnel items:
 - a. Approval of Employment of Isabel McMillan on a Short-Term Staff Permit (STSP) in order to fill a certificated assignment in Grades 4-6 at Downieville School for the 2025-2026 school year, as allowed by the California Commission on Teacher Credentialing regulations. A diligent search was conducted and no fully credentialed applicant was available. 1.0 FTE, effective August 18, 2025
 - b. Assignment of Taya Hernandez, Instructional Aide, Loyalton Middle School, .58 FTE (3.5 hours/day), effective November 18, 2025
 - c. Authorization to fill Part-Time Teacher, Loyalton Middle School, up to .50 FTE

CHAMPION/HALL

5/0

M. ACTION ITEMS

1. New Business

COUNTY & DISTRICT

- a. Adoption of the 2025-2026 First Interim Actuals and Criteria and Standards Reports as of October 31, 2025

1. SCOE

CHAMPION/HALL

5/0

2. SPJUSD

HALL/MARTINETTI

5/0

COUNTY—SCOE

- b. First Reading of the 2024-2025 Sierra County Office of Education Special Education School Accountability Report Card (SARC)

DISTRICT—SPJUSD

- c. Approval of updated Classified Salary Schedule due to California Minimum Wage increase to \$16.90/hour effective January 01, 2026

CHAMPION/HALL

5/0

- d. Approval of architectural plans to move a classroom portable from the Loyalton High School site to the Sierra County Schools for Adults site to house Sierra Pass Continuation School

HALL/JAQUEZ

5/0

- e. Approval of Easement Agreement with PG&E for Downieville School, Contract No. 2026-010D

HALL/HOLLITZ

5/0

- f. Approval of new High School Course for Culinary class offered through Sierra County Schools for Adults

HALL/CHAMPION

5/0

- g. First Reading of the 2024-2025 School Accountability Report Cards (SARCs):

1. Downieville Elementary School
2. Loyalton Elementary School
3. Downieville Jr/Sr High School
4. Loyalton Middle School
5. Loyalton High School
6. Sierra Pass Continuation School

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.”

Batch from November 12th – Second Reading

CHAMPION motioned to approve i-m as presented. Second by MARTINETTI.

5/0

Overview of additions to h by SNIDER.

CHAMPION motioned to approve h as presented. Second by MARTINETTI.

5/0

- h. 5113—Absences and Excuses
- i. 5113.12—District School Attendance Review Board
- j. 5113.2—Work Permits
- k. 5141—Health Care and Emergencies
- l. 5141.4—Child Abuse Prevention and Reporting
- m. 5142—Safety

New for ~~November 12~~December 9th – First Reading

Postponed to January 13th meeting.

- n. 1000—Concepts and Roles
- o. 4000—Concepts and Roles
- p. 5000—Concepts and Roles
- q. 7000—Concepts and Roles
- r. 9310—Board Policies
- s. 9321—Closed Session

N. ADVANCED PLANNING

1. The next Regular Joint Board Meeting will be held on January 13, 2026, at Sierra County Office of Education, Room 10, 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

None

O. ADJOURN at 8:10pm

HALL/JAQUEZ

5/0

James Berardi,
County Superintendent

Sean Snider,
District Superintendent

John Martinetti, Clerk

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

DATE: December 09, 2025

CLOSED SESSION BEGAN AT: 5:03 P.M.

BOARD MEMBERS PRESENT:

Patty Hall Rhynie Hollitz John Martinetti Kelly Champion Richard Jaquez

OTHERS PRESENT:

- James Berardi, County Superintendent
- Sean Snider, District Superintendent
- Randy Jones, Director of Business Service/CBO
- _____
- _____

I. SESSION TOPIC(S):

**Item #1—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 _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____
- A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____

**Item #2—Government Code 54957
PUBLIC EMPLOYMENT
Title: Superintendent**

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 _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____
- A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:
HALL _____ HOLLITZ _____ MARTINETTI _____ 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: District Superintendent
Sierra-Plumas Teachers' Association
Unrepresented Employees: Classified Employees
Confidential Employees
Administrative Employees

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

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 _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____

A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____

II. ENDED CLOSED SESSION AT 6:01 P.M. AND RETURNED TO OPEN SESSION

PRESIDED BY: Kelly Champion RECORDED BY: [Signature]
Kelly Champion, PRESIDENT John Martinetti, CLERK

Checks Dated 12/01/2025 through 12/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00017728	12/02/2025	JULI LANE	01-5200	PER DIEM		203.93
00017729	12/02/2025	LASSEN COUNTY OFFICE OF EDUCATION	01-5810	ADAPTIVE PE SERVICES		741.95
00017730	12/12/2025	PRIMO BRANDS BLUETRITON BRANDS, INC.	11-4330	WATER SERVICE		20.88
00017731	12/12/2025	AMAZON CAPITAL SERVICES	01-4300	IPAD CASE	31.09	
				STUDENT SUPPLIES	64.66	95.75
00017732	12/12/2025	MEGAN ANDALUZ	01-5810	TRANSPORTATION REIMBURSE		360.64
00017733	12/12/2025	DONALD BERGSTROM	01-5810	SPED/DO CLEANING	1,120.22	
			01-5899	SPED/DO CLEANING	454.78	1,575.00
00017734	12/12/2025	HEIDI BETHKE	01-5200	SELPA CONFERENCE		248.47
00017735	12/12/2025	CLASS LEASING	01-6200	WELLNESS CENTER BUILDING		232,564.00
00017736	12/12/2025	MICAH COHEN, MOT, OTR/L	01-5810	OCCUPATIONAL THERAPY SERVICES		2,057.00
00017737	12/12/2025	CRESCO RESTAURANT EQUIPMENT	11-4300	CULINARY SUPPLIES		54.12
00017738	12/12/2025	CALEB DORSEY	01-5200	CMC CONFERENCE		778.78
00017739	12/12/2025	EASTERN PLUMAS HEALTHCARE	01-5805	EMPLOYMENT REQUIREMENTS		378.00
00017740	12/12/2025	ELEVATION TRUCKEE	01-5810	TRANSITIONAL SERVICES		6,018.00
00017741	12/12/2025	EMSOFF LIVESTOCK COMPANY	11-4300	LAMBS		700.00
00017742	12/12/2025	KATHLEEN EPPS	01-5805	DRIVING PHYSICAL		88.19
00017743	12/12/2025	FAGEN FRIEDMAN & FULFROST LLP	01-5801	LEGAL FEES		1,061.50
00017744	12/12/2025	ROBIN GRIFFIN	01-5200	CPR COURSE		39.00
00017745	12/12/2025	KELLI GROCK	01-5100	COUNSELING SERVICES	2,196.18	
			01-5810	COUNSELING SERVICES	1,033.82	3,230.00
00017746	12/12/2025	INTERMOUNTAIN DISPOSAL, INC.	11-5500	GARBAGE SERVICE		39.64
00017747	12/12/2025	WENDY JACKSON	11-5200	MILEAGE		235.20
00017748	12/12/2025	JOEL TILLMAN	11-5810	TECH SUPPORT		1,203.13
00017749	12/12/2025	LAUREN JONES BEHAVIORAL CONSULTANT	01-5100	BEHAVIORAL CONSULTANT		11,541.57
00017750	12/12/2025	LIBERTY UTILITY CA	01-5500	ELECTRICAL SERVICE	1,698.48	
			11-5500	ELECTRICAL SERVICE	498.74	2,197.22
00017751	12/12/2025	ALYSSA MCCOLLUM	01-5200	CPR COURSE		49.00
00017752	12/12/2025	MEGAN MESCHERY	01-5200	CISC MEETING		159.00
00017753	12/12/2025	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC	01-5600	POSTAGE MACHINE LEASE	51.34	
			01-5899	POSTAGE MACHINE LEASE	154.02	205.36
00017754	12/12/2025	PLUMAS-SIERRA TELECOMMUNICATIONS	11-5900	BROADBAND SERVICE		109.00
00017755	12/12/2025	PRESENCELEARNING, INC.	01-5810	PRESENCE LEARNING		7,839.00
00017756	12/12/2025	UBEO WEST LLC	11-5600	COPIER/MAINTENANCE		38.57
00017757	12/12/2025	RESOLVE TECHNOLOGY GROUP, INC.	01-5810	TECHNOLOGY ASSISTANCE		3,000.00
00017758	12/12/2025	SCHOOL EXCESS LIABILITY FUND	01-5400	AB 218 REVIVED LIABILITY FUNDING		2,138.02
00017759	12/12/2025	LARAIN SEI	01-5200	CCAC CONFERENCE	395.81	

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 12/01/2025 through 12/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00017759	12/12/2025	LARAIN SEI	01-5899	CCAC CONFERENCE	131.93	527.74
00017760	12/12/2025	SHAFFER PAVING	01-6170	NEW OFFICE PAVING		76,454.00
00017761	12/12/2025	SIERRA VALLEY HOME CENTER	01-4300	SHOP CLASS SUPPLIES		579.35
00017762	12/12/2025	SINGLETON AUMAN PC	01-9500	AUDIT FEES		10,150.00
00017763	12/12/2025	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	HEALTH INSURANCE	2,033.00	
			76-9576	HEALTH INSURANCE	29,531.40	31,564.40
00017764	12/12/2025	U.S. BANK	01-4300	ACCESS KEY	180.00	
				IPAD APP	84.99	
				SHOP SUPPLIES	93.32	
				TEACHER LICENSE	75.00	
			01-4350	FUEL	468.21	
				FUEL EXPENSE	7.07	
			01-5200	CCS TRAVEL	2,025.80	
				CISC MEETING	251.60	
				FUEL EXPENSE	42.65	
				HOTEL ACCOMODATIONS	920.02	
				TECH CONFERENCE	692.67	
			01-5899	HOTEL ACCOMODATIONS	71.63	
				INSTRUCTIONAL SUPPLIES	297.27	
				LAPTOP	324.68	
			11-4300	CULINARY CLASS SUPPLIES	1,705.78	
			11-4320	MAINT SUPPLIES	42.47	7,283.16
00017765	12/12/2025	U.S. BANK VOYAGER	01-4350	FUEL EXPENSE	554.20	
			01-5200	FUEL EXPENSE	183.93	
			01-5899	FUEL EXPENSE	149.65	
			11-5200	FUEL EXPENSE	27.72	915.50
00017766	12/30/2025	ACCREDITING COMMISSION FOR SCHOOLS	11-5300	ANNUAL MEMBERSHIP FEE		1,230.00
00017767	12/30/2025	CDE CASHIER'S OFFICE	01-9590	UNSPENT FUNDS		6,653.94
00017768	12/30/2025	KELLY CHAMPION	01-5200	PER DIEM	34.16	
			01-5899	PER DIEM	34.16	68.32
00017769	12/30/2025	ELEVATION TRUCKEE	01-5810	TRANSITIONAL SERVICES		4,248.00
00017770	12/30/2025	WENDY JACKSON	01-5899	CAREERTECH VISION CONF.	189.00	
			11-5200	CAREERTECH VISION CONF.	189.00	378.00
Total Number of Checks					43	419,022.33

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 12/01/2025 through 12/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
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Fund Summary

<u>Fund</u>	<u>Description</u>	<u>Check Count</u>	<u>Expensed Amount</u>
01	County School Service Fund	34	383,396.68
11	ADULT EDUCATION	13	6,094.25
76	Payroll Clearing	1	29,531.40
Total Number of Checks		43	419,022.33
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			419,022.33

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 12/01/2025 through 12/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00088065	12/12/2025	ACCO ENGINEERED SYSTEMS	01-5600	BOILER DIAGNOSE/REPAIR		2,686.89
00088066	12/12/2025	AMAZON CAPITAL SERVICES	01-4330	OFFICE SUPPLIES	52.37	
				Supplies	15.00	
				TONER	139.41	206.78
00088067	12/12/2025	AMERIGAS	01-5540	PROPANE	5,059.65	
			01-5899	PROPANE	429.69	5,489.34
00088068	12/12/2025	BRADY INDUSTRIES	01-4320	custodial supplies		1,456.43
00088069	12/12/2025	PAMELA BRANDON	01-5600	TECH COTTAGE RENTAL		100.00
00088070	12/12/2025	CDW GOVERNMENT, INC	01-4400	TECH FOR COLLEGE & CAREER CENTER		6,805.36
00088071	12/12/2025	CALIFORNIA IT IN EDUCATION	01-5200	REGISTRATION		645.00
00088072	12/12/2025	CITY OF LOYALTON	Reissued			5,802.42 *
		Reissued on 12/22/2025				
00088073	12/12/2025	CONTACT ELECTRIC INC	01-5899	ELECTRICAL WORK	23,520.00	
			01-6200	ELECTRICAL WORK	23,520.00	47,040.00
00088074	12/12/2025	CPR1	01-5890	ANNUAL RENEWAL		762.00
00088075	12/12/2025	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		50.00
00088076	12/12/2025	EMPLOYMENT DEVELOPMENT DEPARTMENT	01-3502	3RD QTR QTR LOCAL EXPERIENCE CHARGE		193.20
00088077	12/12/2025	HAYLEY EVANS	01-4330	ALBUTEROL INHALERS		132.46
00088078	12/12/2025	JANET HAMILTON	01-5600	TECH COTTAGE RENTAL		100.00
00088079	12/12/2025	SONIA JOY	01-4305	FUEL REIMBURSEMENT		87.54
00088080	12/12/2025	K 12 MANAGEMENT DBA FUELED	01-5890	ASYNCHRONOUS INSTRUCTION		250.00
00088081	12/12/2025	CHRISTINA LAFOON	01-5890	COLLEGE & CAREER SERVICES		1,045.00
00088082	12/12/2025	LES SCHWAB TIRE CENTER	01-4350	Vehicle maintenance		107.96
00088083	12/12/2025	LIBERTY UTILITY CA	01-5510	ELECTRIC - LOYALTON SITES		15,443.05
00088084	12/12/2025	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		165.36
00088085	12/12/2025	PERMABOUND BOOKS	01-4300	library supplies		309.43
00088086	12/12/2025	PITNEY BOWES INC	01-4330	POSTAGE SUPPLIES	73.44	
			01-5899	POSTAGE SUPPLIES	24.47	97.91
00088087	12/12/2025	UBEO WEST LLC	01-5600	COPIER MAINT.	720.73	
			01-5899	COPIER MAINT.	168.88	889.61
00088088	12/12/2025	REEDS LOCKS, INC	01-5899	REKEY & NEW KEYS	426.88	
			01-6200	REKEY & NEW KEYS	711.46	1,138.34
00088089	12/12/2025	CALIFORNIA STATE UNIVERSITY SACRAMENTO	01-5200	REGISTRATION		900.00
00088090	12/12/2025	SCHOOLS EXCESS LIABILITY FUND	01-5400	AB218 LIABILITY FUNDING		36,282.59
00088091	12/12/2025	SIERRA BOOSTER	01-5890	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES		93.00

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 12/01/2025 through 12/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00088092	12/12/2025	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00088093	12/12/2025	INTERMOUNTAIN DISPOSAL, INC.	01-5520	GARBAGE SERVICE		1,079.13
00088094	12/12/2025	SIERRA HARDWARE	01-4320	Misc Maintenance supplies		30.51
00088095	12/12/2025	SIERRA VALLEY HOME CENTER	01-4300	MISC. AG SUPPLIES	534.14	
			01-4320	MAINT. SUPPLIES	1,451.51	
				MAINT/CUSTODIAL SUPPLIES	145.66	
				Misc Maintenance supplies	4.70	2,136.01
00088096	12/12/2025	SIERRA-PLUMAS JOINT UNIFIED	01-5800	Reimbursement for Fall Officials		6,137.26
00088097	12/12/2025	SILVER STATE INTL	01-5600	BUS REPAIR #29	9,985.98	
				BUS REPAIR #83	1,852.74	11,838.72
00088098	12/12/2025	SLAKEY BROTHERS	01-4320	HEATER PARTS		412.11
00088099	12/12/2025	SEAN SNIDER	01-5200	CSBA ANNUAL EDUCATION CONF		428.13
00088100	12/12/2025	CDE, CASHIER'S OFFICE	13-4700	COMMODITIES	3,691.83	
			13-8221	COMMODITIES	3,568.98-	122.85
00088101	12/12/2025	SYSCO FOOD SVCS OF SACRAMENTO	13-4340	CAFETERIA - FOOD AND SUPPLIES	891.74	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	6,778.59	7,670.33
00088102	12/12/2025	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		199.92
00088103	12/12/2025	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	HEALTH INSURANCE	8,111.62	
			76-9576	HEALTH INSURANCE	86,238.84	94,350.46
00088104	12/12/2025	ULTRA LINK CABLING SYSTEMS, INC	01-5899	INTERNET CABLING	4,164.29	
			01-6200	INTERNET CABLING	6,725.22	10,889.51
00088105	12/12/2025	U.S. BANK VOYAGER	01-4305	FUEL	1,284.83	
			01-4351	FUEL	3,232.26	
			01-5200	FUEL	192.08	4,709.17
00088106	12/12/2025	AMBER WILLIAMS	01-4300	Reim. for Ed Puzzles		165.00
00088107	12/22/2025	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES		5,158.42
00088108	12/22/2025	CITY OF LOYALTON	01-6200	REIMBURSEMENT		644.00
00088109	12/30/2025	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		383.50
00088110	12/30/2025	ALL SEASONS NORTH ROOFING & WATERPROOFING	40-6200	ROOF REPLACEMENT		61,758.22
00088111	12/30/2025	BRADY INDUSTRIES	01-4320	custodial supplies	485.38	
				maintenance supplies	645.21	1,130.59
00088112	12/30/2025	CEV MULTIMEDIA, LTD.	01-4300	ICEV Online Curric		931.50
00088113	12/30/2025	KELLY CHAMPION	01-5200	CSBA ANNUAL EDUCATION CONF	490.60	
			01-5899	CSBA ANNUAL EDUCATION CONF	490.60	981.20
00088114	12/30/2025	EDWARDS, STEVENS AND TUCKER, LLP	01-5810	LEGAL FEES		938.00
00088115	12/30/2025	ISSABELLE IRWIN	73-9510	BECHEN SCHOLARSHIP		10,000.00
00088116	12/30/2025	IXL LEARNING	01-5890	IXL learning program		2,325.00

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 12/01/2025 through 12/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00088117	12/30/2025	K&D CONSTRUCTION	40-5600	REPAIR LOCKER ROOM		2,000.00
00088118	12/30/2025	BERNARDO MARTINEZ	01-6200	CONCRETE INSTALL		400.00
00088119	12/30/2025	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		1,278.30
00088120	12/30/2025	PACIFIC GAS & ELECTRIC COMPANY	01-5510	Electricity		5,036.66
00088121	12/30/2025	RICHARD BAKER PROJECTS	40-5890	PROJECT MANAGER		541.25
00088122	12/30/2025	SIERRA VALLEY MOBILE REPAIR	01-5600	BUS INSPECT/REPAIR		2,114.93
00088123	12/30/2025	SIGNATURE SCHOOL PRODUCTS	01-4320	DESKS	17,026.32	
				Unpaid Sales Tax	1,067.48-	15,958.84
00088124	12/30/2025	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		196.66
00088125	12/30/2025	TINYEYE TECHNOLOGIES CORP c/o V68000U	01-5890	THERAPY SERVICES		13,827.49
00088126	12/30/2025	U.S. BANK	01-4300	IPAD SOFTWARE	2.29	
				LIBRARY BOOKS	2,493.14	
				MATERIALS & SUPPLIES	107.14	
				SNACKS	67.97	
			01-4320	MAINT SUPPLIES	282.04	
			01-4330	ADOBE PRO SUBSCRIPTION	14.99	
				GRADING SOFTWARE	208.00	
				QUICKEN FOR ASB	197.77	
			01-4340	CAFE SUPPLIES	955.03	
			01-4350	FUEL FOR MAINT.	62.26	
			01-4351	BUS FUEL	635.52	
			01-4400	INSTRUMENT	5,766.62	
			01-5200	AD CONFERENCE	50.00	
				CSBA ANNUAL EDUCATION CONF	425.12-	
				NATIONAL FFA CONFERENCE	594.36	
				REGISTRATION	1,915.00	
			01-5600	BUS WINDSHIELD	399.00	
			01-5890	ROOTER SERICE	325.00	
				ZOOM SUBSCRIPTION	74.27	
			01-5899	ADOBE PRO SUBSCRIPTION	5.00	
				CSBA ANNUAL EDUCATION CONF	386.13-	
				SIDEWALK CONCRETE	1,070.78	
			01-6200	BLUEPRINT COPIES	30.25	
				FILING FEE	46.00	
				SIDEWALK CONCRETE	1,784.64	
				WELLNESS CENTER SIGN	178.17	
			13-4700	CAFE SUPPLIES	106.63	16,560.62

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 12/01/2025 through 12/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00088127	12/30/2025	RAFAEL VAZQUEZ	01-6200	CONCRETE INSTALL		200.00
00088128	12/30/2025	VERIZON WIRELESS	01-5899	CELL PHONE SERVICE	517.57	
			01-5910	CELL PHONE SERVICE	570.78	1,088.35
ACH-00022335	12/30/2025	TAYA HERNANDEZ	Cancelled			1,034.00 *
		Cancelled on 12/31/2025				
Total Number of Checks					65	413,225.81

	Count	Amount
Cancel	1	1,034.00
Reissue	1	<u>5,802.42</u>
Net Issue		406,389.39

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	55	237,575.09
13	Cafeteria Fund	5	9,343.47
40	Special Reserve for Capital Ou	3	64,299.47
73	Foundation Trust (Bechen)	1	10,000.00
76	Warrant/Pass Though (payroll)	1	86,238.84
Total Number of Checks		63	407,456.87
Less Unpaid Sales Tax Liability			<u>1,067.48</u>
Net (Check Amount)			<u>406,389.39</u>

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

2025-2026 School Year

Quarterly Report Submission Date: October 2025 (Jul-Aug-Sep)
 January 2026 (Oct-Nov-Dec)
 April 2026 (Jan-Feb-Mar)
 July 2026 (Apr-May-Jun)

Date for information to be reported publicly at a governing board meeting:
January 13, 2026

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
TOTALS	0	0	0

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

2025-2026 School Year

Quarterly Report Submission Date: October 2025 (Jul-Aug-Sep)
 January 2026 (Oct-Nov-Dec)
 April 2026 (Jan-Feb-Mar)
 July 2026 (Apr-May-Jun)

Date for information to be reported publicly at a governing board meeting:
January 13, 2026

Please check the box that applies:

- No complaints were filed with any school in the District during the quarter indicated above.
- Complaints were filed with schools in the District during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

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

Signature of District Superintendent

Date

PESTICIDE USE REPORTING FOR SCHOOL AND CHILD DAY CARE CENTER EMPLOYEES

APPLICATION YEAR	SCHOOL DESIGNEE (IPM COORDINATOR)	DISTRICT / CENTER NAME			LICENSE / CERTIFICATE NUMBER (OPTIONAL)			
2025	Sean Snider	Sierra-Plumas Joint USD						
REPORT PREPARED BY:		E-MAIL ADDRESS			CITY	PHONE NUMBER		
Shawn Maple/Kristie Jacobsen		ssnider@spjUSD.org			Downieville	530-993-1660		
School CDS #/Child Day Care Facility # OR Name & Address AND Specify if School or Child Day Care Facility	County Code	Date & Time Application Completed	Location (# from list on back)	Manufacturer & Name of Product Applied	EPA REG. Number on Label or CA Reg. Number for adjuvants (include alpha code, if listed)	Amount of Pesticide Product Used (check or write in unit from label)	Pest Control Code (from list on back)	
DES <input checked="" type="checkbox"/> School <input type="checkbox"/> Day Care		N/A	No application			<input type="text"/> (vol.) <input type="checkbox"/> OZ <input type="checkbox"/> ML <input type="checkbox"/> PT (wt.) <input type="checkbox"/> GR <input type="checkbox"/> OZ <input type="checkbox"/> LB		
<input type="checkbox"/> School <input type="checkbox"/> Day Care						<input type="text"/> (vol.) <input type="checkbox"/> OZ <input type="checkbox"/> ML <input type="checkbox"/> PT (wt.) <input type="checkbox"/> GR <input type="checkbox"/> OZ <input type="checkbox"/> LB		
<input type="checkbox"/> School <input type="checkbox"/> Day Care						<input type="text"/> (vol.) <input type="checkbox"/> OZ <input type="checkbox"/> ML <input type="checkbox"/> PT (wt.) <input type="checkbox"/> GR <input type="checkbox"/> OZ <input type="checkbox"/> LB		
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Application 2:

Application 3:

Application 4:

Application 5:

PESTICIDE USE REPORTING FOR SCHOOL AND CHILD DAY CARE CENTER EMPLOYEES

APPLICATION YEAR	SCHOOL DESIGNEE (IPM COORDINATOR)	DISTRICT / CENTER NAME			LICENSE / CERTIFICATE NUMBER (OPTIONAL)		
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DHS <input checked="" type="checkbox"/> School <input type="checkbox"/> Day Care		N/A	No application			<input type="text"/> (vol.) <input type="checkbox"/> OZ <input type="checkbox"/> ML <input type="checkbox"/> PT (wt.) <input type="checkbox"/> GR <input type="checkbox"/> OZ <input type="checkbox"/> LB	
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LES <input checked="" type="checkbox"/> School <input type="checkbox"/> Day Care		4/14/25 12:00pm	4, 14	Raid Wasp Spray		17.5 x2 (vol.) <input checked="" type="checkbox"/> OZ <input type="checkbox"/> ML <input type="checkbox"/> PT (wt.) <input type="checkbox"/> GR <input type="checkbox"/> OZ <input type="checkbox"/> LB	10, 30
LES <input checked="" type="checkbox"/> School <input type="checkbox"/> Day Care		5/12/25 12:00pm	4, 14	Raid Wasp Spray		17.5 x2 (vol.) <input checked="" type="checkbox"/> OZ <input type="checkbox"/> ML <input type="checkbox"/> PT (wt.) <input type="checkbox"/> GR <input type="checkbox"/> OZ <input type="checkbox"/> LB	10, 30
LES <input checked="" type="checkbox"/> School <input type="checkbox"/> Day Care		8/25/25 12:00pm	4, 14	Raid Wasp Spray		17.5 x2 (vol.) <input checked="" type="checkbox"/> OZ <input type="checkbox"/> ML <input type="checkbox"/> PT (wt.) <input type="checkbox"/> GR <input type="checkbox"/> OZ <input type="checkbox"/> LB	10, 30
LES <input checked="" type="checkbox"/> School <input type="checkbox"/> Day Care		9/8/25 12:00pm	4, 14	Raid Wasp Spray		17.5 x2 (vol.) <input checked="" type="checkbox"/> OZ <input type="checkbox"/> ML <input type="checkbox"/> PT (wt.) <input type="checkbox"/> GR <input type="checkbox"/> OZ <input type="checkbox"/> LB	10, 30
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LHS <input checked="" type="checkbox"/> School <input type="checkbox"/> Day Care		N/A	No application			<input type="text"/> (vol.) <input type="checkbox"/> OZ <input type="checkbox"/> ML <input type="checkbox"/> PT (wt.) <input type="checkbox"/> GR <input type="checkbox"/> OZ <input type="checkbox"/> LB		
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D.O. & OTHER Portables 1-11 <input checked="" type="checkbox"/> School <input type="checkbox"/> Day Care		4/14/25 12:00pm	4, 10	Raid Wasp Spray		17.5 x6 (vol.) <input checked="" type="checkbox"/> OZ <input type="checkbox"/> ML <input type="checkbox"/> PT (wt.) <input type="checkbox"/> GR <input type="checkbox"/> OZ <input type="checkbox"/> LB	10, 30	
D.O. & OTHER Portables 1-11 <input checked="" type="checkbox"/> School <input type="checkbox"/> Day Care		5/12/25 12:00pm	4, 10	Raid Wasp Spray		17.5 x2 (vol.) <input checked="" type="checkbox"/> OZ <input type="checkbox"/> ML <input type="checkbox"/> PT (wt.) <input type="checkbox"/> GR <input type="checkbox"/> OZ <input type="checkbox"/> LB	10, 30	
LMS & OTHER Portables 1-11 (starting 8/4/25) <input checked="" type="checkbox"/> School <input type="checkbox"/> Day Care		8/25/25 12:00pm	4, 10	Raid Wasp Spray		17.5 x2 (vol.) <input checked="" type="checkbox"/> OZ <input type="checkbox"/> ML <input type="checkbox"/> PT (wt.) <input type="checkbox"/> GR <input type="checkbox"/> OZ <input type="checkbox"/> LB	10, 30	
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School District Integrated Pest Management Plan

When completed, this template meets the Healthy Schools Act requirement for an integrated pest management (IPM) plan. An IPM plan is required if a school district uses pesticides¹

Contacts

Sierra-Plumas Joint Unified School District 109 Beckwith Rd, PO Box 955, Loyalton CA 96118

School District Name	Address	
Sean Snider, Superintendent	530-993-1660 x110	ssnider@spjUSD.org
District IPM Coordinator	IPM Coordinator's Phone Number	Email Address

IPM statement

It is the goal of Sierra-Plumas Joint Unified School District to implement IPM by focusing on long-term prevention or suppression of pests through accurate pest identification, by frequent monitoring for pest presence, by applying appropriate action levels, and by making the habitat less conducive to pests using sanitation and mechanical and physical controls. Pesticides that are effective will be used in a manner that minimizes risks to people, property, and the environment, and only after other options have been shown ineffective.

Our pest management objectives are to: *(Example: Focus on long-term pest prevention)*

To use the least toxic and most effective methods possible for long-term pest prevention while maintaining a healthy school environment.

IPM team

In addition to the IPM Coordinator, other individuals who are involved in purchasing, making IPM decisions, applying pesticides, and complying with the Healthy Schools Act requirements, include:

Name and/or Title	Role in IPM program
Superintendent	Pest management decision making
Maintenance Team, All School Sites	+ Pest management decision making, purchasing pesticides and management tools, pesticide application
Custodians	+ Antimicrobials decision making, purchasing antimicrobials and management tools, antimicrobials application

Pest management contracting

- Pest management services are contracted to a licensed pest control business.
Pest Control Business name(s): TERMINIX
- Prior to entering into a contract, the school district has confirmed that the pest control business understands the training requirement and other requirements of the Healthy Schools Act.

Pest identification, monitoring and inspection

Pest Identification is done by: Maintenance staff and pest control business
(Example: College/University staff, Pest Control Business, etc.)

Monitoring and inspecting for pests and conditions that lead to pest problems are done regularly by maintenance and other staff + and results are communicated to the IPM Coordinator.
(Example: District staff title, e.g. Maintenance staff)

Specific information about monitoring and inspecting for pests, such as locations, times, or techniques include:
(Example: Sticky monitoring boards are placed in the kitchen and are checked weekly by custodial staff.)

Kitchen staff observe traps daily and report any pests to maintenance staff. Our school sites are small and therefore enable staff to keep an eye on their areas and communicate to maintenance staff. This is an ongoing practice.

Pests and non-chemical management practices

This school district has identified the following pests and routinely uses the following non-chemical practices to prevent pests from reaching the action level:

Pest	Remove food	Fix leaks	Seal cracks	Install barriers	Physical removal	Traps	Manage irrigation	Other
Large Rodents	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Yellow Jackets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Chemical pest management practices

If non-chemical methods are ineffective, the school district will consider pesticides only after careful monitoring indicates that they are needed according to pre-established action levels and will use pesticides that pose the least possible hazard and are effective in a manner that minimizes risks to people, property and the environment.

This school district expects the following pesticides (pesticide products and active ingredients) to be applied during the year. (This list includes pesticides that will be applied by school district staff or licensed pest control businesses.):

See attached list

Healthy Schools Act

- This school district complies with the notification, posting, recordkeeping, and all other requirements of the Healthy Schools Act. (Education Code Sections 17608 - 17613, 48980.3; Food & Agricultural Code Sections 13180 - 13188)

Training

Every year school district employees who make pesticide applications receive the following training prior to pesticide use:

- Pesticide specific safety training (Title 3 California Code of Regulations 6724)
- School IPM training course approved by the Department of Pesticide Regulation (Education Code Section 16714; Food & Agricultural Code Section 13186.5).

Submittal of pesticide use reports

- Reports of all pesticides applied by school district staff during the calendar year, except pesticides exempt¹ from HSA recordkeeping, are submitted to the Department of Pesticide Regulation at least annually, by January 30 of the following year, using the form provided at www.cdpr.ca.gov/schoolipm. (Education Code Section 16711)

Notification

This school district has made this IPM plan publicly available by the following methods (check at least one):

- This IPM plan can be found online at the following web address: www.sierracountyschools.org
- This IPM plan is sent out to all parents, guardians and staff annually.

Review

- This IPM plan will be reviewed (and revised, if needed) at least annually to ensure that the information provided is still true and correct.

Date of next review: January 2027

I acknowledge that I have reviewed this school district's IPM Plan and it is true and correct.

Signature: _____ Date: _____

¹ These pesticides are exempt from all Healthy Schools Act requirements, except the training requirement: 1) products used in self-contained baits or traps, 2) gels or pastes used as crack and crevice treatments, 3) antimicrobials, and 4) pesticides exempt from U.S. EPA registration. (Education Code Section 17610.5)

<u>PESTICIDE PRODUCT</u>	<u>ACTIVE INGREDIENTS</u>
Ortho Weed B Gon	Mecoprop-p Dimethylamine salt 0.22% 2,4-Dimethylamine salt 0.12% Dicamba Dimethylamine Salt 0.05%
RAID (Johnson Wax Buggy Whip)	Eugenol 0.5%, 2-Phenethyl propionate
RAID Wasp & Hornet (Terminix)	Tetramethrin .20% Permethrin .20%
Gopher Getter Type 1	Strychnine Alkaloid .5%
Tarro Ant Killer Spray	Pyrethrins 0.1% Piperonyl butoxide 0.5% Permethrin 0.20% Petroleum distillate >5.0% Tetramethrin .20%
Sweeney's Poison Peanuts	Zinc Phosphide 2%

**SIERRA COUNTY OFFICE OF EDUCATION
COUNTY OF SIERRA
LOYALTON, CALIFORNIA**

AUDIT REPORT

JUNE 30, 2025

Sierra County Office of Education
 Audit Report
 For The Year Ended June 30, 2025

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Sierra County Office of Education
 Audit Report
 For The Year Ended June 30, 2025

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Independent Auditor's Report

To the Board of Trustees
Sierra County Office of Education
Loyalton, California 96126

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sierra County Office of Education ("the County Office of Education"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Sierra County Office of Education's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Sierra County Office of Education, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principle

As described in Note A to the financial statements, in 2025, Sierra County Office of Education's adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 101, Compensated absences and Statement No. 100, Accounting Changes and Error Corrections. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sierra County Office of Education's basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, *2024 - 25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810 and is also not a required part of the basic financial statements. The other supplementary information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Report

Management is responsible for the other information included in the annual report. The other information as identified in the table of contents comprises the Local Education Agency Organization Structure but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2025 on our consideration of Sierra County Office of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sierra County Office of Education's internal control over financial reporting and compliance.

Respectfully submitted,

SingletonAuman PC

SingletonAuman PC

Susanville, CA
December 14, 2025

SIERRA COUNTY OFFICE OF EDUCATION
Management's Discussion and Analysis (MD&A)
June 30, 2025

INTRODUCTION

Our discussion and analysis of Sierra County Office of Education's (County Office) financial performance provides an overview of the County Office's financial activities for the fiscal year ended June 30, 2025. It should be read in conjunction with the County Office's financial statements (including notes and supplementary information), which follow this section.

FINANCIAL HIGHLIGHTS

- ❑ Total net position was \$6,612,292 at June 30, 2025. This was an increase of \$1,093,932 from the prior year.
- ❑ Overall revenues were \$4,408,440, which are more than expenses of \$3,314,508 by \$1,093,932.
- ❑ The General Fund reported a fund balance this year of \$6,767,660, an increase of \$647,761 from last year, after the prior period adjustment.
- ❑ The total cost of the County Office's programs was \$3,314,508, a decrease of \$65,260 from the prior year.

OVERVIEW OF FINANCIAL STATEMENTS

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

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

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required supplementary information that further explains and supports the financial statements. A comparison of the County Office's budget for the year is included.

Government-Wide Statements

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

The two government-wide statements report the County Office's net position and how it has changed. Net position, the difference between the assets and liabilities, is one way to measure the County Office's financial health or position.

- ❑ Over time, increases or decreases in the County Office's net position is an indicator of whether its financial health is improving or deteriorating, respectively.

- To assess the overall health of the County Office, one needs to consider additional nonfinancial factors such as changes in enrollment, changes in the property tax base, changes in program funding by the Federal and State governments, and condition of facilities.

The government-wide financial statements of the County Office include governmental activities. Most of the County Office's basic services are included here, such as regular education, food service, maintenance and general administration. The Local Control Funding Formula and federal and state grants finance most of these activities.

Fund Financial Statements

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

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

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The County Office's combined net position was \$6,612,292 at June 30, 2025. See Table 1.

The significant changes in Table 1 line items for fiscal 2025 vs. 2024 are:

- Net pension liability and deferred inflows/outflows all fluctuated as a result of significant adjustments from the most recent actuarial valuation.
- Cash in banks increased due to decreased accounts payable and revenue exceeding expenses.

**Table 1:
Net Position**

	Governmental Activities		Total Percentage Change
	2025	2024	2025-2024
Assets			
Cash in County Treasury	\$ 6,624,608	\$ 6,077,284	9.01%
Cash in Revolving Fund	600	600	0.00%
Accounts Receivable	61,993	20,175	207.28%
Due from Grantor Governments	425,168	344,819	23.30%
Capital Assets, Net of Accumulated Depreciation	962,342	896,138	7.39%
TOTAL ASSETS	8,074,711	7,339,016	
Deferred Outflow of Resources			
Deferred Pension Expenses	769,799	650,589	18.32%
Deferred OPEB Expenses	17,985	41,653	-56.82%
TOTAL DEFERRED OUTFLOWS OF RESOURCES	787,784	692,242	
Liabilities			
Accounts Payable	132,925	190,426	-30.20%
Due to Grantor Governments	86,326	79,217	8.97%
Net Pension Liability	1,783,537	1,743,861	2.28%
Net OPEB Liability	38,446	72,521	-46.99%
Due within One Year	16,560	9,688	70.93%
TOTAL LIABILITIES	2,057,794	2,095,713	
Deferred Inflows of Resources			
Deferred Pension Revenues	192,409	417,184	-53.88%
TOTAL DEFERRED INFLOWS OF RESOURCES	192,409	417,184	
Net Position			
Net Investment in Capital Assets	962,342	896,138	7.39%
Restricted	125,458	1,080,627	-88.39%
Unrestricted	5,524,492	3,541,596	55.99%
TOTAL NET POSITION	\$ 6,612,292	\$ 5,518,361	

Changes in Net Position

The County Office's total revenues were \$4,408,440. A significant portion of the revenue (38.1%) comes from LCFF Sources and operating grants & contributions account for 33.4% of revenue. Other unrestricted federal, state and local revenue made up the remainder which increased significantly from the prior year. Overall, revenues increased from the prior year by \$148,695.

The total cost of all programs and services was \$3,314,508. The County Office's expenses related to educating and caring for students is (64.1%). Administrative activities accounted for 27.2% of total costs. The remaining expenses were for plant services (maintenance and operations), ancillary services, and other outgo (passed through to other districts). Program expenses decreased by \$65,260 from prior year across all areas.

**Table 2:
Changes in Net Position**

	Governmental Activities		Total Percentage
	2025	2024	Change 2025-2024
Revenues			
Program Revenues:			
Operating Grants & Contributions	\$ 1,471,400	\$ 1,536,470	-4.24%
General Revenues			
LCFF Sources	1,679,979	1,646,247	
Federal Revenues	147,448	618,641	
State Revenues	77,132	3,217	
Local Revenues	1,032,481	455,170	
TOTAL REVENUES	4,408,440	4,259,745	3.49%
Program Expenses			
Instruction	1,215,779	1,023,459	18.79%
Instruction-Related Services	565,309	451,183	25.29%
Pupil Services	343,836	299,557	14.78%
Ancillary Services	24,508	31,907	-23.19%
General Administration	902,678	980,342	-7.92%
Plant Services	124,487	67,475	100.00%
Other Outgo	137,911	525,845	-73.77%
TOTAL EXPENSES	3,314,508	3,379,768	
CHANGE IN NET POSITION	\$ 1,093,932	\$ 879,977	

Governmental Activities

Table 3 presents the cost of each of the County Office's functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by charges for services, operating grants and capital grants and contributions.

The cost of all governmental activities this year was \$3,314,508.

A major portion of costs were funded by grants and contributions of \$1,471,400.

**Table 3
Net Cost of Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2025	2024	2025	2024
Instruction	\$ 1,215,779	\$ 1,023,459	\$ 683,748	\$ 463,569
Instruction-Related Service	565,309	451,183	167,188	26,962
Pupil Services	343,836	299,557	223,375	172,482
Ancillary Services	24,508	31,907	16,382	18,695
General Administration	902,678	980,342	532,978	606,838
Plant Services	124,487	67,475	81,526	28,907
Other Outgo	137,911	525,845	137,911	525,845
TOTAL	\$ 3,314,508	\$ 3,379,768	\$ 1,843,108	\$ 1,843,298

FINANCIAL ANALYSIS OF THE COUNTY OFFICE'S FUNDS

The overall financial performance of the County Office as a whole is reflected in its governmental funds as well. As the County Office completed the year, its governmental funds reported a combined fund balance of \$6,767,660 which is more than last year's ending fund balance of \$6,173,235 after the prior period adjustment.

General Fund Budgetary Highlights

Over the course of the year, the County Office revises its annual budget to reflect unexpected changes in revenues and expenditures. A schedule of the County Office's original and final budget amounts compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2025, the County Office had invested \$962,342 in a broad range of capital assets, including buildings, equipment and vehicles. During the year, the County Office did not invest in any new capital assets.

**Table 4
Capital Assets**

	Governmental Activities		Total Percentage Change
	2025	2024	2025-2024
Buildings & Improvements	\$ 721,908	\$ 721,908	0.00%
Equipment & Vehicles	585,106	585,106	0.00%
Work in Progress	338,067	338,067	0.00%
Totals at Historical Cost	1,645,081	1,645,081	
Total Accumulated Depreciation	(682,739)	(690,104)	-1.07%
NET CAPITAL ASSETS	\$ 962,342	\$ 954,977	

For the 2025-2026 fiscal year, the County Office anticipates capital spending of \$877,454.

Net Pension Liability

In accordance with GASB 68, the County Office has recorded its portion of the statewide unfunded pension liability, which is as follows:

**Table 5
Net Pension Liability**

	Proportionate Share of Net Pension Liability		Total Percentage Change
	2025	2024	2025-2024
CalSTRS	\$ 806,439	\$ 832,373	-3.12%
CalPERS	977,098	911,488	7.20%
TOTAL NET PENSION LIABILITY	\$ 1,783,537	\$ 1,743,861	2.28%

Other Long-Term Debt

At year end, the County Office had \$55,006 in Other Long-Term Debt, consisting of compensated absences, as well as Net OPEB Liability, which was newly implemented per GASB 75, as shown in Table 6. Net OPEB Liability is the unfunded liability for providing post-employment health insurance benefits to current and future retirees. Compensated absences liability increased from the prior year due to implementation of GASB 101. This standards requires that the County Office of Education now recognize a portion of employee’s sick leave liability as a debt on its financial statements.

**Table 6
Other Long-Term Debt**

	Governmental Activities		Total Percentage Change
	2025	2024	2025-2024
Net OPEB Liability	\$ 38,446	\$ 72,521	-46.99%
Compensated Absences	16,560	9,688	70.93%
TOTAL OTHER LONG-TERM DEBT	\$ 55,006	\$ 82,209	-33.09%

ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES

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

- ❑ The inevitable increases in pension contributions which will be needed to pay the unfunded Net Pension Liability of PERS and STRS will require careful planning and budgeting.
- ❑ Potential decline in countywide enrollment

CONTACTING THE COUNTY OFFICE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the County Office's finances and to demonstrate the County Office's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact:

Randy Jones, Director of Business Services
Sierra County Office of Education
109 Beckwith Road
Loyalton, CA 96118
530-993-1660

SIERRA COUNTY OFFICE OF EDUCATION

STATEMENT OF NET POSITION

JUNE 30, 2025

	Governmental Activities
ASSETS:	
<i>Cash in County Treasury</i>	\$ 6,624,608
<i>Cash in Revolving Fund</i>	600
<i>Accounts Receivable</i>	61,993
<i>Due from Grantor Governments</i>	425,168
Capital Assets:	
<i>Buildings, Net</i>	365,788
<i>Equipment, Net</i>	258,487
<i>Work in Progress</i>	338,067
Total Assets	<u>8,074,711</u>
DEFERRED OUTFLOWS OF RESOURCES:	
<i>Deferred Outflows of Resources - Pensions</i>	769,799
<i>Deferred Outflows of Resources - OPEB</i>	17,985
Total Deferred Outflows of Resources	<u>787,784</u>
LIABILITIES:	
<i>Accounts Payable</i>	132,925
<i>Due to Grantor Governments</i>	86,326
Noncurrent Liabilities:	
<i>Net Pension Liability</i>	1,783,537
<i>Total OPEB Liability</i>	38,446
<i>Due within one year</i>	16,560
Total Liabilities	<u>2,057,794</u>
DEFERRED INFLOWS OF RESOURCES:	
<i>Deferred Inflows of Resources - Pensions</i>	187,962
<i>Deferred Inflows of Resources - OPEB</i>	4,447
Total Deferred Inflows of Resources	<u>192,409</u>
NET POSITION:	
Net Investment in Capital Assets	962,342
Restricted For:	
Federal and State Programs	57,254
Other Purposes	68,204
Unrestricted	5,524,492
Total Net Position	<u>\$ 6,612,292</u>

The accompanying notes are an integral part of this statement.

SIERRA COUNTY OFFICE OF EDUCATION

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Operating Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
			<u>Governmental Activities</u>
PRIMARY GOVERNMENT:			
Governmental Activities:			
<i>Instruction</i>	\$ 1,215,779	\$ 532,031	\$ (683,748)
<i>Instruction-Related Services</i>	565,309	398,121	(167,188)
<i>Pupil Services</i>	343,836	120,461	(223,375)
<i>Ancillary Services</i>	24,508	8,126	(16,382)
<i>General Administration</i>	902,678	369,700	(532,978)
<i>Plant Services</i>	124,487	42,961	(81,526)
<i>Other Outgo</i>	137,911	--	(137,911)
Total Governmental Activities	<u>3,314,508</u>	<u>1,471,400</u>	<u>(1,843,108)</u>
Total Primary Government	<u>\$ 3,314,508</u>	<u>\$ 1,471,400</u>	<u>(1,843,108)</u>
General Revenues:			
<i>LCFF Sources</i>			1,679,979
<i>Federal Revenues</i>			147,448
<i>State Revenues</i>			77,132
<i>Local Revenues</i>			<u>1,032,481</u>
Total General Revenues			<u>2,937,040</u>
Change in Net Position			<u>1,093,932</u>
Net Position - Beginning			<u>5,518,360</u>
Net Position - Ending			<u>\$ 6,612,292</u>

The accompanying notes are an integral part of this statement.

SIERRA COUNTY OFFICE OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2025

	General Fund	Adult Education Fund	Total Governmental Funds
ASSETS:			
<i>Cash in County Treasury</i>	\$ 6,480,091	\$ 144,517	\$ 6,624,608
<i>Cash in Revolving Fund</i>	600	--	600
<i>Accounts Receivable</i>	61,993	--	61,993
<i>Due from Grantor Governments</i>	425,168	--	425,168
<i>Due from Other Funds</i>	17,997	--	17,997
Total Assets	<u>6,985,849</u>	<u>144,517</u>	<u>7,130,366</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
<i>Accounts Payable</i>	\$ 131,863	\$ 1,062	\$ 132,925
<i>Due to Grantor Governments</i>	86,326	--	86,326
<i>Due to Other Funds</i>	--	17,997	17,997
Total Liabilities	<u>218,189</u>	<u>19,059</u>	<u>237,248</u>
Fund Balance:			
Nonspendable Fund Balances:			
<i>Revolving Cash</i>	600	--	600
Restricted Fund Balances	1,180,825	125,458	1,306,283
Assigned Fund Balances	214,932	--	214,932
Unassigned:			
Reserve for Economic Uncertainty	416,449	--	416,449
Other Unassigned	4,954,854	--	4,954,854
Total Fund Balance	<u>6,767,660</u>	<u>125,458</u>	<u>6,893,118</u>
Total Liabilities and Fund Balances	<u>\$ 6,985,849</u>	<u>\$ 144,517</u>	<u>\$ 7,130,366</u>

The accompanying notes are an integral part of this statement.

SIERRA COUNTY OFFICE OF EDUCATION

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2025

Total fund balances - governmental funds balance sheet	\$ 6,893,118
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	962,342
Payables for compensated absences which are not due in the current period are not reported in the funds.	(16,560)
Recognition of the County Office of Education's proportionate share of the net pension liability is not reported in the funds.	(1,783,537)
Deferred Resource Inflows related to the pension plans are not reported in the funds.	(187,962)
Deferred Resource Outflows related to the pension plans are not reported in the funds.	769,799
Recognition of the County Office of Education's proportionate share of the net OPEB liability is not reported in the funds.	(38,446)
Deferred Resource Inflows related to the OPEB plans are not reported in the funds.	(4,447)
Deferred Resource Outflows related to the OPEB plans are not reported in the funds.	<u>17,985</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 6,612,292</u>

The accompanying notes are an integral part of this statement.

SIERRA COUNTY OFFICE OF EDUCATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

	General Fund	Adult Education Fund	Total Governmental Funds
Revenues:			
LCFF Sources:			
<i>State Apportionment or State Aid</i>	\$ 1,343,476	\$ --	\$ 1,343,476
<i>Education Protection Account Funds</i>	241,558	--	241,558
<i>Local Sources</i>	94,945	--	94,945
<i>Federal Revenue</i>	327,800	--	327,800
<i>Other State Revenue</i>	912,477	455,703	1,368,180
<i>Other Local Revenue</i>	1,014,817	17,664	1,032,481
Total Revenues	<u>3,935,073</u>	<u>473,367</u>	<u>4,408,440</u>
Expenditures:			
Current:			
<i>Instruction</i>	1,173,834	122,006	1,295,840
<i>Instruction - Related Services</i>	374,982	229,461	604,443
<i>Pupil Services</i>	365,077	--	365,077
<i>Ancillary Services</i>	24,508	--	24,508
<i>General Administration</i>	1,052,089	17,997	1,070,086
<i>Plant Services</i>	80,299	13,854	94,153
<i>Other Outgo</i>	137,911	--	137,911
<i>Capital Outlay</i>	78,611	17,927	96,538
Total Expenditures	<u>3,287,311</u>	<u>401,245</u>	<u>3,688,556</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>647,762</u>	<u>72,122</u>	<u>719,884</u>
Other Financing Sources (Uses):			
<i>Transfers In</i>	19,537	--	19,537
<i>Transfers Out</i>	(19,537)	--	(19,537)
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balance	647,762	72,122	719,884
Fund Balance, July 1	6,119,898	53,336	6,173,234
Fund Balance, June 30	<u>\$ 6,767,660</u>	<u>\$ 125,458</u>	<u>\$ 6,893,118</u>

The accompanying notes are an integral part of this statement.

SIERRA COUNTY OFFICE OF EDUCATION

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025*

Net change in fund balances - total governmental funds	\$	719,884
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:		
Capital outlays are not reported as expenses in the SOA.		96,538
The depreciation of capital assets used in governmental activities is not reported in the funds.		(30,334)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.		(6,872)
Pension contributions made after the measurement date but in current FY were de-expended & reduced NPL.		(418,029)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.		726,785
OPEB contributions made after the measurement date but in current FY were de-expended & reduced NPL.		(18,890)
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.		<u>24,850</u>
Change in net position of governmental activities - Statement of Activities	\$	<u>1,093,932</u>

The accompanying notes are an integral part of this statement.

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

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

- The organization is legally separate (can sue and be sued in its name)
- The County Office of Education holds the corporate powers of the organization
- The County Office of Education appoints a voting majority of the organization's board
- The County Office of Education is able to impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the County Office of Education
- There is fiscal dependency by the organization on the County Office of Education

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

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

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

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

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

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

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

The County Office of Education reports the following major governmental funds:

General Fund. This is the County Office of Education's primary operating fund. It accounts for all financial resources of the County Office of Education except those required to be accounted for in another fund.

Adult Education Fund. This fund is used to account separately for federal, state and local revenues that are restricted or committed for adult education programs.

b. Measurement Focus, Basis of Accounting

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

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

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

3. Compensated Absences

Employees of the County Office of Education are granted vacation, sick leave, and other types of compensated absences in accordance with County Office of Education policy, labor agreements, and applicable state and local regulations. Compensated absences are absences for which employees will be paid, such as vacation, sick leave, and certain types of sabbatical leave when agreed upon in contracts or labor agreements. Vacation and sick leave may be carried forward from year to year, subject to limits established by policy.

A liability for compensated absences is recognized when earned by employees if (a) the leave is attributable to services already rendered, (b) the leave accumulates and may be carried forward to future periods, and (c) it is more likely than not that the leave will be used for time off or otherwise paid in cash or settled through noncash means. The liability is measured using the pay or salary rates in effect as of the financial statement date, plus salary-related payments that are directly and incrementally associated with payments for compensated absences, as required by GASB Statement No. 101

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

In accordance with GASB Statement No. 101, unused sick leave that, upon retirement, is converted to provide or enhance a defined benefit pension is excluded from the compensated absences liability. The value of such converted leave is instead included in the measurement of the County Office of Education's net pension liability in accordance with applicable GASB standards.

In governmental funds, only the portion of the liability expected to be liquidated with expendable available financial resources is reported as a fund liability. The full liability is reported in the government-wide financial statements

The County Office measured the liability based on a historical look-back period of three years with a last in first out flows assumption for use of accrued balances.

4. Encumbrances

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

5. Assets, Liabilities, and Equity

a. Deposits and Investments

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

In accordance with Education Code Section 41001, the County Office of Education maintains substantially all its cash in the Sierra County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds, except for the Tax Override Funds, in which interest earned is credited to the general fund. Any investment losses are proportionately shared by all funds in the pool.

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

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

b. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

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

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

c. Capital Assets

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

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	50
Building Improvements	20
Vehicles	3-15
Furniture and Equipment	5-10
Computer Equipment	3-15
Lease Assets	3-15
Subscription Assets	3-15

d. Receivable and Payable Balances

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

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

e. Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the County Office of Education prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County Office of Education has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

f. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the Government-wide Statement of Activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

g. Property Taxes

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of Sierra bills and collects the taxes for the County Office of Education.

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

h. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a formal action by the County Office of Education's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance - represents amounts which the County Office of Education intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County Office of Education itself.

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the County Office of Education considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County Office of Education considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

6. Deferred Inflows and Deferred Outflows of Resources

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

7. GASB 54 Fund Presentation

Consistent with fund reporting requirements established by GASB Statement No. 54, Fund 16 (Forest Reserve Fund) and is merged with the General Fund for purposes of presentation in the audit report.

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

8. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan) and additions to/deductions from the CalPERS Plan and CalSTRS Plan's fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

Valuation Date (VD) (STRS)	June 30, 2023
Valuation Date (VD) (PERS)	June 30, 2023
Measurement Date (MD)	June 30, 2024
Measurement Period (MP)	July 1, 2023 to June 30, 2024

9. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ from those estimates.

10. Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

Level 1 Inputs:	Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date.
Level 2 Inputs:	Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
Level 3 Inputs:	Unobservable inputs for an asset or liability.

For the current fiscal year the District did not have any recurring or nonrecurring fair value measurements.

11. Implementation of New Standards

GASB Statement 100, Accounting Changes and Error Corrections

Effective for the fiscal year ended June 30, 2025, the County Office implemented GASB Statement No. 100, Accounting Changes and Error Corrections. GASB 100 requires that changes to or within the financial reporting entity, including changes in fund classification, be reported by adjusting the beginning balances of the affected funds as if the change occurred at the start of the reporting period. The statement also requires enhanced disclosures regarding accounting changes and error corrections.

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

Error Corrections

No error corrections were identified or recorded during the fiscal year ended June 30, 2025.

GASB Statement No. 101, *Compensated Absences*

In the current fiscal year, the County Office implemented GASB Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability for certain types of compensated absences - including parental leave, military leave, and jury duty leave - should not be recognized until the leave commences. A liability for specific types of compensated absences should not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and for all reporting periods thereafter.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

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

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

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

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

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

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

C. Excess of Expenditures Over Appropriations

As of June 30, 2025, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund:	
Other Outgo	\$ 37,911

General Fund: The County Office of Education incurred unanticipated expenditures for Other Outgo.

D. Cash and Investments

1. Cash in County Treasury:

In accordance with Education Code Section 41001, the County Office of Education maintains substantially all of its cash in the Sierra County Treasury as part of the common investment pool (\$43,313,667 as of June 30, 2025). The fair value of the County Office of Education's portion of this pool as of that date, as provided by the pool sponsor, was \$6,624,609. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

2. Cash on Hand, in Banks, and in Revolving Fund

Cash balance in the revolving fund (\$600) is insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

3. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the County Office of Education was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the County Office of Education was not exposed to credit risk.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County Office of Education's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the County Office of Education's name. At year end, the County Office of Education was not exposed to custodial credit risk.

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the County Office of Education was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the County Office of Education was not exposed to interest rate risk.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the County Office of Education was not exposed to foreign currency risk.

5. Investment Accounting Policy

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

The County Office of Education's investments in external investment pools are reported in conformity with GASB Statement No. 77 unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

E. Capital Assets

Capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
<i>Capital assets not being depreciated:</i>				
Work in progress	\$ 338,067	\$ --	\$ --	\$ 338,067
Total capital assets not being depreciated	<u>338,067</u>	<u>--</u>	<u>--</u>	<u>338,067</u>
<i>Capital assets being depreciated:</i>				
Buildings	721,908	--	--	721,908
Equipment	585,106	--	--	585,106
Total capital assets being depreciated	<u>1,307,014</u>	<u>--</u>	<u>--</u>	<u>1,307,014</u>
Less accumulated depreciation for:				
Buildings	(338,071)	(18,049)	--	(356,120)
Equipment	(352,033)	25,414	--	(326,619)
Total accumulated depreciation	<u>(690,104)</u>	<u>7,365</u>	<u>--</u>	<u>(682,739)</u>
Total capital assets being depreciated, net	<u>616,910</u>	<u>7,365</u>	<u>--</u>	<u>624,275</u>
Governmental activities capital assets, net	<u>\$ 954,977</u>	<u>\$ 7,365</u>	<u>\$ --</u>	<u>\$ 962,342</u>

Depreciation was charged to functions as follows:

Plant Services	\$ 7,365
	<u>\$ 7,365</u>

F. Interfund Balances and Activities

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2025, consisted of the following:

Due to Fund	Due from Fund	Amount	Reason
General Fund	Adult Education Fund	\$ 17,997	Adult Education program expenses
	Total	<u>\$ 17,997</u>	

2. Transfers To and From Other Funds

Transfers to and from other funds at June 30, 2025, consisted of the following:

Transfers From	Transfers To	Amount	Reason
Forest Reserve Fund *	General fund	\$ 19,537	General Fund share of Forest Reserve Apportionment
	Total	<u>\$ 19,537</u>	

* - Forest Reserve Fund is consolidated with the General Fund in accordance with GASB 54.

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

G. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2025, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<u>Governmental activities:</u>					
Compensated absences *	\$ 9,688	\$ 6,872	\$ --	\$ 16,560	16,560
Net Pension Liability	1,743,861	39,676	--	1,783,537	--
Net OPEB Liability	72,521	--	34,075	38,446	--
Total governmental activities	<u>\$ 1,826,070</u>	<u>\$ 46,548</u>	<u>\$ 34,075</u>	<u>\$ 1,838,543</u>	<u>\$ 16,560</u>

* Other long-term liabilities

The funds typically used to liquidate other long-term liabilities in the past are as follows:

Liability	Activity Type	Fund
Compensated absences *	Governmental	General and Adult Education
Net Pension Liability	Governmental	General and Adult Education
Net OPEB Liability	Business-type	General and Adult Education

2. Debt Service Requirements

Debt service requirements on long-term debt at June 30, 2025, are as follows:

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2026	\$ 16,560	\$ --	\$ 16,560
Totals	<u>\$ 16,560</u>	<u>\$ --</u>	<u>\$ 16,560</u>

H. Joint Ventures (Joint Powers Agreements)

The County Office participates in two Joint Powers Agreements (JPA's), the Tri-County Schools Insurance Group and the Northeastern JPA. The insurance groups arrange for and provide property, liability, health and worker's compensation insurance for their members. The County Office pays premiums commensurate with the level of coverage requested. These are partial self-insurance programs.

An executive committee consisting of representatives from each member's County Office/District governs the JPA's. The governing boards control the operations of their JPA's independent of any influence by the County Office beyond the County Office's representation on the governing boards.

The JPA's are independently accountable for their fiscal matters. The insurance groups maintain their own accounting records. The budget is not subject to any approval other than that of the executive committee. The relationship between the County Office and the JPA's is such that the JPA's are not component units of the County Office for financial reporting purposes.

Condensed financial information for the JPA's for June 30, 2025 was not available as of our report date.

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

I. Pension Plans

1. General Information About the Pension Plans

a. Plan Descriptions

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

b. Benefits Paid

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

The Plans' provisions and benefits in effect at June 30, 2025 are summarized as follows:

	<u>CalSTRS</u>	
	<u>Before</u> <u>Jan. 1, 2013</u>	<u>On or After</u> <u>Jan. 1, 2013</u>
Hire Date		
Benefit Formula	2% at 60	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	55-60	55-62
Monthly benefits, as a % of eligible compensation	1.1 - 2.4%	1.0 - 2.4%*
Required Employee Contribution Rates (at June 30, 2025)	10.250%	10.205%
Required Employer Contribution Rates (at June 30, 2025)	19.100%	19.100%
Required State Contribution Rates (at June 30, 2025)	10.828%	10.828%

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

**The contribution rate for CalSTRS 2% at 62 members is based , in part, on the normal cost of benefits and may increase or decrease in future years.

	<u>CalPERS</u>	
	<u>Before</u> <u>Jan. 1, 2013</u>	<u>On or After</u> <u>Jan. 1, 2013</u>
Hire Date		
Benefit Formula	2% at 60	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly For Life
Retirement Age	50-62	52-67
Monthly Benefits as a % of Eligible Compensation	1.1- 2.5%	1.0- 2.5%
Required Employee Contribution Rates (at June 30, 2025)	7.000%	8.000%
Required Employer Contribution Rates (at June 30, 2025)	26.810%	26.810%

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

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

c. Contributions

CalSTRS

For the fiscal year ended June 30, 2025 (measurement date June 30, 2024), California Education Code Section 22950 requires members to contribute monthly to the system 10.205% (if hired on or after January 1, 2013) or 10.25% (if hired before January 1, 2013) of the creditable compensation upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board remains at 19.1% of creditable compensation for the fiscal year ended June 30, 2025. Beginning in the fiscal year June 30, 2022 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Those adjustments are limited to 1% annually, not to exceed 20.25% of creditable compensation.

CalPERS

California Public Employees' Retirement Law section 20814(c) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The Actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. For the fiscal year ended June 30, 2025 (measurement date June 30, 2024) the employee contribution rate was 8.00% and the employer contribution rate was 26.680% of covered payroll.

On Behalf Payments

Consistent with California Education Code Section 22955.1, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the fiscal year ended June 30, 2025 (measurement date June 30, 2024) the State contributed 10.828% of salaries creditable to CalSTRS. Consistent with the requirements of generally accepted accounting principles, the District has recorded these contributions as revenue and expense in the fund financial statements (current financial resources measurement focus). The government-wide financial statements have recorded revenue and expense for pension expense paid on behalf of the District (economic resources measurement focus). Contributions reported for on behalf payments are based on the District's proportionate share of the States contribution for the fiscal year. Contributions made by the state on behalf of the District and the State's pension expense associated with District employees for the past three fiscal years are as follows:

<u>CalSTRS</u>			
<u>Year Ended</u> <u>June 30,</u>	<u>On Behalf</u> <u>Contribution</u> <u>Rate</u>	<u>On Behalf</u> <u>Contribution</u> <u>Amount</u>	<u>On Behalf</u> <u>Pension</u> <u>Expense</u>
2023	10.828%	\$ 65,694	\$ 60,375
2024	10.828%	66,648	90,535
2025	10.828%	74,596	155,687

The State contributed an additional \$1.1 Billion to CalSTRS during the 2019-20 fiscal year under Senate Bill 90. In addition, CalSTRS received \$297 million during the 2021-22 fiscal year from Proposition 2 funds to offset previously forgone State contributions.

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

d. Contributions Recognized

For the fiscal year ended June 30, 2025 (measurement period June 30, 2024), the contributions recognized for each plan were:

	Fund Financial Statements (Current Financial Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 148,597	\$ 194,837	\$ 343,434
Contributions - State On Behalf Payments	155,687	--	155,687
Total Contributions	<u>\$ 304,284</u>	<u>\$ 194,837</u>	<u>\$ 499,121</u>

	Government-Wide Financial Statements (Economic Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 141,429	\$ 146,765	\$ 288,194
Contributions - State On Behalf Payments	74,596	--	74,596
Total Contributions	<u>\$ 216,025</u>	<u>\$ 146,765</u>	<u>\$ 362,790</u>

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2025 (measured June 30, 2024), the County Office of Education reported net pension liabilities for its proportionate shares of the net pension liability of each plan as follows:

	Proportionate Share of Net Pension Liability
CalSTRS	\$ 806,439
CalPERS	977,098
Total Net Pension Liability	<u>\$ 1,783,537</u>

The County Office of Education's net pension liability for each Plan is measured as the proportionate share of the total net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2024. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to measurement date June 30, 2024 using standard update procedures. The County Office of Education's proportion of the net pension liability was based on a projection of the County Office of Education's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, as actuarially determined

The County Office of Education's proportionate share of the net pension liability for each Plan as of June 30, 2024 and June 30, 2025 were as follows:

	CalSTRS			CalPERS
	District's Proportionate Share	State's Proportionate Share*	Total For District Employees	District's Proportionate Share
Proportion June 30, 2024	0.0011%	0.0006%	0.0017%	0.0025%
Proportion June 30, 2025	0.0011%	0.0006%	0.0017%	0.0027%
Change in Proportion	0.0000%	0.0000%	0.0000%	0.0002%

*Represents State's Proportionate Share on Behalf of District employees

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

a. Pension Expense

	CalSTRS	CalPERS	Total
Change in Net Pension Liability (Asset)	\$ (20,137)	\$ 65,611	\$ 45,474
State On Behalf Pension Expense	155,687	--	155,687
Employer Contributions to Pension Expense	148,597	194,837	343,434
Change in Contributions Subsequent to Measurement Date	(7,168)	(48,072)	(55,240)
Change in Other Outflows/Inflows of Resources	(177,637)	(115,555)	(293,192)
Total Pension Expense	<u>\$ 99,343</u>	<u>\$ 96,821</u>	<u>\$ 196,163</u>

b. Deferred Outflows and Inflows of Resources

At June 30, 2025, the County Office of Education reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	CalSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	\$ 148,597	\$ 194,837	\$ 343,434
Differences between actual and expected experience	84,399	90,218	174,617
Changes in assumptions	1,559	3,901	5,460
Change in employer's proportionate share	32,365	196,335	228,700
Net difference between projected and actual earnings	17,588	--	17,588
Total Deferred Outflows of Resources	<u>\$ 284,508</u>	<u>\$ 485,291</u>	<u>\$ 769,799</u>

	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
Differences between actual and expected experience	\$ (44,179)	\$ (22,061)	\$ (66,240)
Change in employer's proportionate share	(22,305)	(18,302)	(40,607)
Changes in assumptions	(50,499)	--	(50,499)
Net difference between projected and actual earnings	--	(30,616)	(30,616)
Total Deferred Inflows of Resources	<u>\$ (116,983)</u>	<u>\$ (70,979)</u>	<u>\$ (187,962)</u>

Pension contributions made subsequent to measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2026. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

Year Ended June 30	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Effect on Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2026	\$ 179,867	\$ 276,407	\$ (34,081)	\$ (27,492)	\$ 394,701
2027	26,040	81,569	(27,914)	(15,336)	64,359
2028	20,101	79,620	(26,112)	(16,143)	57,466
2029	20,101	35,024	(12,045)	(12,008)	31,072
2030	15,899	12,671	(8,417)	--	20,153
Thereafter	22,500	--	(8,414)	--	(3,502)
Total	<u>\$ 284,508</u>	<u>\$ 485,291</u>	<u>\$ (116,983)</u>	<u>\$ (70,979)</u>	<u>\$ 564,249</u>

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

c. Actuarial Assumptions

Total pension liabilities for the fiscal year ended June 30, 2025 were based on actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Fiscal Year	June 30, 2025	June 30, 2025
Measurement Date	June 30, 2024	June 30, 2024
Valuation Date	June 30, 2023	June 30, 2023
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Experience Study Period	-3	-19
Actuarial Assumptions:		
Discount Rate	7.10%	6.90%
Inflation	2.75%	2.3%
Wage Growth	3.50%	(3)
Investment Rate of Return	7.10%	6.90%
Post Retirement Benefit Increase	(1)	(4)
Mortality	(2)	(5)

- (1) CalSTRS post retirement benefit increases assumed at 2% simple (annually) maintaining 85% purchasing power level.
- (2) CalSTRS base mortality tables are custom tables derived to best fit the patterns of mortality among CalSTRS members. The projection scale was updated to use the MP-2021 Ultimate Projection Scale, applied generationally, based on mortality improvement through June 30, 2023.
- (3) Varies by entry age and service.
- (4) CalPERS post retirement benefit increases assumes 2.00% unless purchasing power protection allowance (PPPA) applies, at which point it increases to the applicable amount as determined under PPPA provisions.
- (5) CalPERS mortality table was developed based on CalPERS specific data. The table incorporates generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS June 30, 2024, actuarial valuation report that can be found on the CalPERS website.

d. Discount Rate

The discount rate used to measure the total pension liability was 7.10% CalSTRS AND 6.90% for CalPERS. The projection of cash flows used to determine the discount rate assumed the contributions from plan members, employers, and state contributing agencies (where applicable) will be made at statutory contribution rates. To determine whether the County Office of Education bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the discount bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from the CalPERS and CalSTRS respective websites.

The CalPERS discount rate was increased from 7.50% to 7.65% at measurement date June 30, 2015 (Fiscal year June 30, 2016) to correct for an adjustment to exclude administrative expenses. Subsequently CalPERS discount rate was decreased from 7.65% to 7.15% at measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from actuarially determined amounts.

The CalSTRS discount rate was adjusted from 7.60% to 7.10% for measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from a new actuarial experience study.

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

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

CalSTRS and CalPERS are scheduled to review actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. CalSTRS completed its most recent ALM study with new policies in effect in July, 2023. CalPERS is conducting its next ALM study with stakeholder engagement and continues to follow a four-year cycle for these reviews.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest quarter of one percent.

The tables below reflect the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

CalSTRS		
Asset Class	Assumed Asset Allocation	Long Term Expected Real Rate of Return*
Public Equity	38.00%	5.25%
Private Equity	14.00%	6.75%
Real Estate	15.00%	4.05%
Inflation Sensitive	7.00%	3.65%
Fixed Income	14.00%	2.45%
Risk Mitigating Strategies	10.00%	2.25%
Cash/Liquidity	2.00%	0.05%

* Real return is net of assumed 2.75% inflation

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

<u>CalPERS</u>	<u>Assumed Asset Allocation</u>	<u>Long Term Expected Real Rate of Return</u>	1,2
<u>Asset Class(1)</u>			
Global Equity - cap weighted	30.00%	4.54%	
Global Equity - non-cap weighted	12.00%	3.84%	
Private Equity	13.00%	7.28%	
Treasury	5.00%	0.27%	
Mortgage-backed Securities	5.00%	0.50%	
Investment Grade Corporates	10.00%	1.56%	
High Yield	5.00%	2.27%	
Emerging Market Debt	5.00%	2.48%	
Private Debt	5.00%	3.57%	
Real Assets	15.00%	3.21%	
Leverage	-5.00%	-0.59%	

(1) An expected inflation of 2.30% used for this period

(2) Figures are based on the 2021-22 Asset Liability Management study

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

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

	<u>CalSTRS</u>	<u>CalPERS</u>
1% Decrease	6.10%	5.90%
Net Pension Liability	\$ 1,348,237	\$ 1,451,488
Current Discount Rate	7.10%	6.90%
Net Pension Liability	\$ 806,439	\$ 977,099
1% Increase	8.10%	7.90%
Net Pension Liability	\$ 265,131	\$ 585,215

SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

3 Total Pension Liability, Pension Plan Fiduciary Net Position and Net Pension Liability

CalSTRS - Governmental Activities

	Increase (Decrease)				
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	State's Share of Net Pension Liability (c)	District's Share of Net Pension Liability (a) - (b) - (c)
Balance at June 30, 2024 (Previously Reported)	\$ 6,609,128	\$ 5,328,585	\$ 1,280,543	\$ 442,014	\$ 838,529
Changes for the year:					
CalSTRS Auditor Adjustment	--	--	--	--	--
Change in Prop share	169,024	136,275	32,749	11,424	21,325
Service Cost	150,082	--	150,082	51,826	98,256
Interest	480,207	--	480,207	165,824	314,383
Differences between expected and actual experience	52,493	--	52,493	18,127	34,366
Change in assumptions	--	--	--	--	--
Change in benefits	569	--	569	196	373
Contributions:					
Employer	--	147,996	(147,996)	(51,106)	(96,890)
Employee	--	81,626	(81,626)	(28,187)	(53,439)
State On Behalf Payments	--	68,025	(68,025)	(23,490)	(44,535)
Net Investment Income	--	451,194	(451,194)	(155,806)	(295,388)
Other Income	--	6,740	(6,740)	(2,328)	(4,412)
Benefit Payments, including refunds of employee contributions	(330,780)	(330,780)	0	--	0
Administrative expenses	--	3,500	(3,500)	(1,208)	(2,292)
Borrowing Costs	--	5,741	(5,741)	(1,982)	(3,759)
Other Expenses	--	121	(121)	(42)	(79)
Net Changes	<u>521,595</u>	<u>570,437</u>	<u>(48,842)</u>	<u>(16,752)</u>	<u>(32,090)</u>
Balance at June 30, 2025	<u>\$ 7,130,723</u>	<u>\$ 5,899,022</u>	<u>\$ 1,231,701</u>	<u>\$ 425,262</u>	<u>\$ 806,439</u>

(1) - Includes refunds of employee contributions

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

CalPERS - Governmental Activities

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2024 (Previously Reported)	\$ 3,034,531	\$ 2,123,043	\$ 911,488
Changes for the year:			
Change in Proportionate Share	260,309	182,120	78,189
Service Cost	84,731	--	84,731
Interest	230,116	--	230,116
Differences between expected and actual experience	79,199	--	79,199
Change in Assumptions	--	--	--
Contributions:			
Employer	--	146,785	(146,785)
Employee	--	41,944	(41,944)
Net Investment Income	--	219,804	(219,804)
Plan to Plan Resource Movement	--	--	--
Benefit Payments, including refunds of employee contributions	(162,780)	(162,780)	--
Administrative expenses	--	(1,908)	1,908
Other expenses	--	--	--
Net Changes	<u>491,575</u>	<u>425,965</u>	<u>65,610</u>
Balance at June 30, 2025	<u>\$ 3,526,106</u>	<u>\$ 2,549,008</u>	<u>\$ 977,098</u>

(1) - Includes refunds of employee contributions

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

J. Postemployment Benefits Other Than Pension Benefits

1. General Information about the OPEB Plan

Plan Description

The County Office of Education's defined benefit OPEB plan, provides OPEB for all permanent fulltime employees of the County Office of Education. The is a single-employer defined benefit OPEB plan administered by the County Office of Education. Authority to establish and amend the benefit terms and financing requirements lie with the County Office of Education's board of directors. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

Benefits Provided

Confidential and Classified Employees with a minimum of 25 years of experience 5 years with the County Office of Education, who have reached the age of 55, may elect to take advantage of their choice of one of the following offers:

- A. 1 year of retiree benefits (at the Tiered Rate) for medical, dental, and vision plans for the retiree, spouse and family, or.
- B. \$13,840 for the term of 1 year.

Certificated employees with a minimum of 25 years of experience 5 years with the County Office of Education, who have reached the age of 55, may elect to take advantage of their choice of one of the following offers:

- A. 3 years of retiree benefits (at the Tiered Rate) for medical, dental, and vision plans for the retiree, spouse and family, capped at the employer dollar contribution in the year of the unit member's final year of service, or.
- B. A lump sum dollar amount per year for 3 years set up at the dollar contribution per paragraph "A" above made by the employer in the year of the unit members final year of service.

All contracts with County Office of Education employees will be renegotiated periodically in the future, thus costs and benefits are subject to change. Benefits and contribution requirements for the Other Post-Employment Benefits (OPEB) plan are established by various labor agreements.

For the County Office of Education, OPEB benefits are administered by its personnel. No separate financial statements are issued.

Employees Covered by Benefit Terms

At June 30, 2025, the following retirees were covered by the benefit terms:"

Active employees	<u>2</u>
Total number of participants	<u><u>2</u></u>

The OPEB plan is closed to new entrants.

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

2. Total OPEB Liability

The County Office of Education's total OPEB liability of \$38,446 was measured as of June 30, 2024, and was determined by an actuarial valuation as of June 30, 2023.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 22 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	3.00% per year
Discount Rate	3.97%
Payroll Increase	3.00%
Healthcare Cost Trend Rates	7.50 percent for 2024 and Deresing to 4.00% by 2075.
Mortality Rate	Certificated mortality rates for active employees from CalSTRS Experience Analysis (2015-2018). Classified mortality rates from CalPERS Experience Study (2000-2019).
Retiree's Share of Costs	0.00% of projected health insurance premiums

Discount Rate

The discount rate of 3.97% based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Changes in Total OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Total Fiduciary Net Position	NetOPEB Liability
Balance at June 30, 2023	\$ 72,251	\$ --	\$ 72,251
Changes for the year:			
Service cost	1,863	--	1,863
Interest	1,915	--	1,915
Changes of benefit terms	--	18,890	(18,890)
Differences between expected and actual experience	(3,845)	--	(3,845)
Changes in assumptions or other inputs	(18,957)	--	(18,957)
Benefit payments	(18,890)	(18,890)	--
Net changes	(33,805)	--	(33,805)
Balance at June 30, 2025	\$ 38,446	\$ --	\$ 38,446

Changes of assumptions and other inputs reflect a change in the discount rate from 1.92% to 3.97% in measurement dates June 30, 2022, to June 30, 2024, respectively.

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

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

The following presents the total OPEB liability of the County Office of Education, as well as what the County Office of Education's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.97%) or 1-percentage point higher (4.97%) than the current discount rate:

	1% Decrease 2.97%	Discount Rate 3.97%	1% Increase 4.97%
Total OPEB Liability	\$ 43,572	\$ 38,446	\$ 34,005

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

The following presents the total OPEB liability of the County Office of Education, as well as what the County Office of Education's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point-lower (6.50% per year) or 1-percentage point higher (8.50% per year) than the current healthcare cost trend rates:

	1% Decrease 6.50%	Healthcare Cost Trend Rate 7.50%	1% Increase 8.50%
Total OPEB Liability	\$ 32,283	\$ 38,446	\$ 46,007

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

For the year ended June 30, 2025 the County Office of Education recognized OPEB expense of \$0. At June 30, 2025 the County Office of Education reported deferred outflows of resources related to the following sources:

	Deferred Outflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 12,352	\$ (3,562)
Changes in assumptions or other inputs	5,633	(885)
Contributions made subsequent to measurement date		
	<u>\$ 17,985</u>	<u>\$ (4,447)</u>

At June 30, 2025 the County Office of Education did not report any deferred inflows of resources relating to OPEB.

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

Year Ended June 30,	Deferred Outflow of Resources	Deferred Inflow of Resources
2026	\$ 2,551	\$ (394)
2027	2,551	(394)
2028	2,551	(394)
2029	2,551	(394)
2030	2,551	(394)
Thereafter	5,230	(2,477)
	<u>\$ 17,985</u>	<u>\$ (4,447)</u>

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

K. Commitments and Contingencies

Litigation

The County Office of Education is involved in various litigation. In the opinion of management and legal counsel, the disposition of all litigation pending will not have a material effect on the financial statements.

State and Federal Allowances, Awards, and Grants

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

L. Subsequent Events

The County Office has evaluated subsequent events through December 14, 2025, the date the financial statements were available to be issued.

SIERRA COUNTY OFFICE OF EDUCATION

EXHIBIT B-1

GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 1,356,190	\$ 1,466,146	\$ 1,343,476	\$ (122,670)
Education Protection Account Funds	237,051	137,060	241,558	104,498
Local Sources	84,170	77,420	94,945	17,525
Federal Revenue	317,487	330,857	327,800	(3,057)
Other State Revenue	929,524	973,033	912,477	(60,556)
Other Local Revenue	595,839	1,068,273	1,014,817	(53,456)
Total Revenues	<u>3,520,261</u>	<u>4,052,789</u>	<u>3,935,073</u>	<u>(117,716)</u>
Expenditures:				
Current:				
Certificated Salaries	707,889	755,876	717,216	38,660
Classified Salaries	728,555	780,786	841,824	(61,038)
Employee Benefits	782,232	792,921	778,298	14,623
Books And Supplies	171,069	208,175	94,355	113,820
Services And Other Operating Expenditures	1,170,872	1,309,100	657,093	652,007
Other Outgo	100,000	100,000	137,911	(37,911)
Direct Support/Indirect Costs	(23,653)	(19,119)	(17,997)	(1,122)
Capital Outlay	60,000	101,191	78,611	22,580
Total Expenditures	<u>3,696,964</u>	<u>4,028,930</u>	<u>3,287,311</u>	<u>741,619</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(176,703)</u>	<u>23,859</u>	<u>647,762</u>	<u>623,903</u>
Other Financing Sources (Uses):				
Transfers In	46,000	46,000	19,537	(26,463)
Transfers Out	46,000	46,000	(19,537)	(65,537)
Total Other Financing Sources (Uses)	<u>92,000</u>	<u>92,000</u>	<u>--</u>	<u>(92,000)</u>
Net Change in Fund Balance	(84,703)	115,859	647,762	531,903
Fund Balance, July 1	6,119,898	6,119,898	6,119,898	
Fund Balance, June 30	<u>\$ 6,035,196</u>	<u>\$ 6,235,758</u>	<u>\$ 6,767,660</u>	<u>\$ 531,902</u>

SIERRA COUNTY OFFICE OF EDUCATION

EXHIBIT B-2

ADULT EDUCATION FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Other State Revenue</i>	\$ 456,104	\$ 460,903	\$ 455,703	\$ (5,200)
<i>Other Local Revenue</i>	2,616	9,000	17,664	8,664
Total Revenues	<u>458,720</u>	<u>469,903</u>	<u>473,367</u>	<u>3,464</u>
Expenditures:				
Current:				
<i>Certificated Salaries</i>	173,334	182,493	176,037	6,456
<i>Classified Salaries</i>	54,730	56,351	36,615	19,736
<i>Employee Benefits</i>	101,241	93,415	83,157	10,258
<i>Books And Supplies</i>	49,489	30,232	17,715	12,517
<i>Services And Other Operating Expenditures</i>	31,062	53,740	51,797	1,943
<i>Direct Support/Indirect Costs</i>	23,653	20,146	17,997	2,149
<i>Capital Outlay</i>	64,106	68,806	17,927	50,879
Total Expenditures	<u>497,615</u>	<u>505,183</u>	<u>401,245</u>	<u>103,938</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(38,895)</u>	<u>(35,280)</u>	<u>72,122</u>	<u>107,402</u>
Other Financing Sources (Uses):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balance	(38,895)	(35,280)	72,122	107,402
Fund Balance, July 1	<u>53,336</u>	<u>53,336</u>	<u>53,336</u>	<u>--</u>
Fund Balance, June 30	<u>\$ 14,441</u>	<u>\$ 18,056</u>	<u>\$ 125,458</u>	<u>\$ 107,402</u>

SIERRA COUNTY OFFICE OF EDUCATION

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

	Measurement Year *									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
County Office of Education's proportion of the net pension liability (asset)	0.0011%	0.0011%	0.0011%	0.0013%	0.0012%	0.0011%	0.0010%	0.0010%	0.0007%	0.0011%
County Office of Education's proportionate share of the net pension liability (asset)	\$ 797,654	\$ 837,768	\$ 792,232	\$ 569,050	\$ 1,126,441	\$ 973,498	\$ 919,609	\$ 889,661	\$ 620,236	\$ 497,299
State's proportionate share of the net pension liability (asset) associated with the County Office of Educa	431,670	442,014	396,752	286,329	580,676	531,112	526,545	528,221	323,525	268,306
Total	\$ 1,229,324	\$ 1,279,782	\$ 1,188,984	\$ 855,379	\$ 1,707,117	\$ 1,504,610	\$ 1,446,154	\$ 1,417,882	\$ 943,761	\$ 765,605
County Office of Education's covered pay\$	740,466	661,225	617,695	711,814	711,814	641,556	618,833	548,850	508,613	341,351
County Office of Education's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	107.72%	126.70%	128.26%	79.94%	158.25%	151.74%	148.60%	162.10%	121.95%	145.69%
Plan fiduciary net position as a percentage of the total pension liability	82.46%	80.62%	81.00%	87.00%	72.00%	73.00%	71.00%	69.00%	70.00%	74.00%

* The amounts presented are determined as of the Plan's measurement year which was as of June 30 in each prior calendar year from the County Office's fiscal year end.

SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF COUNTY OFFICE OF EDUCATION CONTRIBUTIONS
CALIFORNIA STATE TEACHERS RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 148,597	\$ 141,429	\$ 112,134	\$ 104,514	\$ 114,958	\$ 109,706	\$ 100,746	\$ 79,199	\$ 38,811	\$ 30,312
Contributions in relation to the contractually required contribution	(148,597)	(141,429)	(112,134)	(104,514)	(114,958)	(109,706)	(100,746)	(79,199)	(38,811)	(30,312)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County Office of Education's covered pay	\$ 777,995	\$ 740,466	\$ 587,089	\$ 617,695	\$ 711,814	\$ 614,556	\$ 618,833	\$ 548,850	\$ 508,613	\$ 381,088
Contributions as a percentage of covered payroll	18.18%	15.14%	19.10%	16.92%	16.15%	17.85%	16.28%	14.43%	7.63%	7.95%

SIERRA COUNTY OFFICE OF EDUCATION

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

	Measurement Year *									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
County Office of Education's proportion of the net pension liability (asset)	0.0027%	0.0025%	0.0032%	0.0022%	0.0022%	0.0024%	0.0024%	0.0025%	0.0026%	0.0027%
County Office of Education's proportionate share of the net pension liability (asset)	\$ 977,099	\$ 911,488	\$ 1,099,877	\$ 455,515	\$ 689,512	\$ 689,869	\$ 631,055	\$ 607,454	\$ 523,055	\$ 390,964
County Office of Education's covered pay	\$ 550,094	\$ 442,408	\$ 533,300	\$ 374,952	\$ 374,952	\$ 371,655	\$ 374,028	\$ 312,193	\$ 313,538	\$ 294,962
County Office of Education's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	177.62%	206.03%	206.24%	121.49%	183.89%	185.62%	168.72%	194.58%	166.82%	132.55%
Plan fiduciary net position as a percentage of the total pension liability	72.29%	69.96%	70.00%	81.00%	70.00%	70.00%	71.00%	72.00%	74.00%	79.00%

* The amounts presented are determined as of the Plan's measurement year which was as of June 30 in each prior calendar year from the County Office's fiscal year end.

SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF COUNTY OFFICE OF EDUCATION CONTRIBUTIONS
CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 194,837	\$ 146,765	\$ 147,588	\$ 122,179	\$ 77,615	\$ 73,294	\$ 67,557	\$ 57,268	\$ 37,641	\$ 34,720
Contributions in relation to the contractually required contribution	(194,837)	(146,765)	(147,588)	(122,179)	(77,615)	(73,294)	(67,557)	(57,268)	(37,641)	(37,420)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ (2,700)
County Office of Education's covered pay	\$ 720,285	\$ 550,094	\$ 581,742	\$ 533,300	\$ 374,952	\$ 371,655	\$ 374,028	\$ 368,995	\$ 270,994	\$ 317,658
Contributions as a percentage of covered payroll	27.05%	26.68%	25.37%	22.91%	20.70%	19.72%	18.06%	15.52%	13.89%	10.93%

SIERRA COUNTY OFFICE OF EDUCATION*SCHEDULE OF CHANGES IN THE COUNTY OFFICE OF EDUCATION'S**NET OPEB LIABILITY AND RELATED RATIOS**SIERRA COUNTY OFFICE OF EDUCATION OPEB PLAN**LAST TEN FISCAL YEARS **

	Fiscal Year							
	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability:								
Service cost	\$ 1,863	\$ 1,752	\$ 1,752	\$ 2,977	\$ 5,430	\$ 5,260	\$ 5,094	\$ 5,796
Interest	1,915	1,064	1,064	1,432	3,555	3,763	3,938	3,261
Changes of benefit terms								
Differences between expected and actual experience	(3,845)	7,917	17,644	(43,460)	--	--	--	--
Changes of assumptions	302	7,648	7,648	9,360	--	--		(8,789)
Benefit payments, including refunds of employee contributions	(18,890)	(18,381)	(18,381)	--	(10,349)	(18,548)	(3,571)	(27,681)
Other	(15,420)						(1,993)	
Net change in total OPEB liability	(34,075)	--	9,727	(29,691)	(1,364)	(9,525)	5,461	(27,413)
Total OPEB liability - beginning	72,521	72,521	62,794	92,485	93,849	103,374	99,906	127,319
Total OPEB liability - ending (a)	\$ 38,446	\$ 72,521	\$ 72,521	\$ 62,794	\$ 92,485	\$ 93,849	\$ 105,367	\$ 99,906
Plan fiduciary net position:								
Contributions - employer	\$ 18,890	\$ 18,381	\$ 18,381	--	\$ 10,349	\$ 18,548	\$ 3,571	\$ 27,681
Contributions - employee								
Net investment income		--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(18,890)	(18,381)	(18,381)	--	(10,349)	(18,548)	(3,571)	(27,681)
Administrative expense								
Other	--	--	--	--	--	--	--	--
Net change in plan fiduciary net position	--	--	--	--	--	--	--	--
Plan fiduciary net position - beginning	--	--	--	--	--	--	--	--
Plan fiduciary net position - ending (b)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County Office of Education's net OPEB liability - ending (a) - (b)	\$ 38,446	\$ 72,521	\$ 72,521	\$ 62,794	\$ 92,485	\$ 93,849	\$ 105,367	\$ 99,906
Plan fiduciary net position as a percentage of the total OPEB liability	--	--	--	--	--	--	--	--

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

SIERRA COUNTY OFFICE OF EDUCATION

LOCAL EDUCATION AGENCY

ORGANIZATION STRUCTURE

JUNE 30, 2025

The Sierra County Office of Education was established in 1956 and operates in an area of approximately 1600 square miles in Plumas and Sierra Counties. There were no change in the area of operation during the year. The County Office of Education provides Special Education, Counseling and County School services. Sierra County Office of Education has one school district, the Sierra-Plumas Joint Unified School District.

Governing Board

<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Kelly Champion	President	December 2026
Rhynie Hollitz	Vice-President	December 2026
John Martinetti	Clerk	December 2028
Richard Jaquez	Member	December 2026
Patty Hall	Member	December 2028

Administration

James T. Berardi
Superintendent

Randy Jones
Director of Business Services/CBO

SIERRA COUNTY OFFICE OF EDUCATION

TABLE C-1

SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2025

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
TK/K-3:				
County School Tuition Fund and	4.71	4.71	4.65	4.65
Extended Year Special Education	0.44	0.44	0.44	0.44
TK/K-3 Totals	<u>5.15</u>	<u>5.15</u>	<u>5.09</u>	<u>5.09</u>
Grades 4-6:				
County School Tuition Fund and	5.77	5.77	5.72	5.72
Extended Year Special Education	0.14	0.14	0.14	0.14
Grades 4-6 Totals	<u>5.91</u>	<u>5.91</u>	<u>5.86</u>	<u>5.86</u>
Grades 7 and 8:				
County School Tuition Fund and	3.90	3.90	3.87	3.87
Extended Year Special Education	0.10	0.10	0.10	0.10
Grades 7 and 8 Totals	<u>4.00</u>	<u>4.00</u>	<u>3.97</u>	<u>3.97</u>
Grades 9-12:				
County School Tuition Fund and	1.96	1.96	1.92	1.92
Extended Year Special Education	0.33	0.33	0.33	0.33
Grades 9-12 Totals	<u>2.29</u>	<u>2.29</u>	<u>2.25</u>	<u>2.25</u>
ADA Totals	<u>17.35</u>	<u>17.35</u>	<u>17.17</u>	<u>17.17</u>

N/A - There were no audit findings which resulted in necessary revisions to attendance.

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

SIERRA COUNTY OFFICE OF EDUCATION

TABLE C-2

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
 YEAR ENDED JUNE 30, 2025

General Fund	Budget 2026 (see note 1)	2025	2024	2023
Revenues and other financial sources	\$ 3,872,701	\$ 3,954,610	\$ 3,879,207	\$ 4,602,913
Expenditures	4,418,593	3,287,311	3,255,338	2,401,177
Other uses and transfers out	46,000	19,537	92,796	--
Total outgo	4,464,593	3,306,848	3,348,134	2,401,177
Change in fund balance (deficit)	(591,892)	647,762	531,073	2,201,736
Prior Period Adjustment			(1,659,165)	
Ending fund balance	\$ 6,175,768	\$ 6,767,660	\$ 6,119,899	\$ 7,247,991
Available reserves (see note 2)	\$ 5,365,395	\$ 5,371,303	\$ 4,922,945	\$ 6,344,026
Available reserves as a percentage of total outgo	120.2%	162.4%	147.0%	264.2%
Total long-term debt	\$ 1,838,543	\$ 1,838,543	\$ 1,826,070	\$ 1,980,163
Average daily attendance at P-2	17	17	14	14

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

The fund balance of the general fund has decreased by \$480,331 over the past two years. The fiscal year 2025-2026 budget projects a decrease of \$591,892. For a County Office of Education of this size, the State recommends available reserves of at least 5 percent of total general fund expenditures, transfers out and other uses (total outgo). The County Office of Education's reserves remain significantly higher than the recommended reserves.

NOTES:

- 1 Budget 2026 is included for analytical purposes only and has not been subjected to audit.
- 2 Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.

SIERRA COUNTY OFFICE OF EDUCATION
*RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
 REPORT WITH AUDITED FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2025*

TABLE C-3

	<u>General Fund</u>	<u>Adult Education Fund</u>
June 30, 2025, annual financial and budget report fund balances	\$ <u>6,767,660</u>	\$ <u>125,458</u>
Adjustments and reclassifications:		
* Reclassification for financial statement presentation	<u>125,458</u>	
Net adjustments and reclassifications	<u>125,458</u>	<u>--</u>
June 30, 2025, audited financial statement fund balances	\$ <u><u>6,893,118</u></u>	\$ <u><u>125,458</u></u>
	<u>Forest Reserve Fund</u>	
June 30, 2025, annual financial and budget report fund balances	\$ <u>125,458</u>	
Adjustments and reclassifications:		
* Reclassification for financial statement presentation	<u>(125,458)</u>	
Net adjustments and reclassifications	<u>(125,458)</u>	
June 30, 2025 audited financial statement fund balances	\$ <u><u>--</u></u>	

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the SACS report to the audited financial statements. Funds that required no adjustment are not presented.

*This audit reclassification is made for financial statement purposes only; pursuant to GASB Statement 54 which when applied, does not recognize these funds as special revenue fund types. Therefore, the fund balances are consolidated with the General Fund. However, The County Office is permitted under current State law to account for these funds as special revenue fund types for interim reporting and budgeting purposes.

SIERRA COUNTY OFFICE OF EDUCATION

*SCHEDULE OF CHARTER SCHOOLS
YEAR ENDED JUNE 30, 2025*

TABLE C-4

No charter schools are chartered by Sierra County Office of Education.

Independent Auditor's Report on Internal Control over Financial Reporting and
On Compliance and Other Matters Based on an Audit of Financial Statements
Performed In Accordance With *Government Auditing Standards*

Board of Trustees
Sierra County Office of Education
Loyalton, California 96126

Members of the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sierra County Office of Education, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Sierra County Office of Education's basic financial statements, and have issued our report thereon dated December 14, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Sierra County Office of Education's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sierra County Office of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of Sierra County Office of Education's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item findings and questioned costs as item 2025-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sierra County Office of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2025-002.

Sierra County Office of Education's Response to Findings

Sierra County Office of Education's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Sierra County Office of Education's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Respectfully submitted,

SingletonAuman PC

SingletonAuman PC

Susanville, CA
December 14, 2025

Independent Auditor's Report on State Compliance

Board of Trustees
Sierra County Office of Education
Loyalton, California 96126

Members of the Board of Trustees:

Report on Compliance

Opinion

We have audited the Sierra County Office of Education (County Office) compliance with the requirements specified in the *2024-25 Guide* or *Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, as prescribed in Title 5, California Code Regulations 19810, issued by the Education Audit Appeals Panel, applicable to the County Office's state program requirements identified below for the year ended June 30, 2025.

In our opinion, Sierra County Office of Education complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2025.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County Office's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County Office's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County Office's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the County Office's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the County Office's compliance with the state laws and regulations applicable to the following items:

LOCAL EDUCATION AGENCIES

OTHER THAN CHARTER SCHOOLS:

A. Attendance	Yes
B. Teacher Certification and Misassignments	Yes
C. (reserved).....	N/A
D. Independent Study	N/A
E. Continuation Education	N/A
F. Instructional Time	N/A
G. Instructional Materials.....	Yes
H. Ratio of Administrative Employees to Teachers	N/A
I. Classroom Teacher Salaries	N/A
J. Early Retirement Incentive	N/A
K. GANN Limit Calculation	Yes
L. School Accountability Report Card	Yes
M. Juvenile Court Schools	N/A
N. Middle or Early College High Schools	N/A
O. K-3 Grade Span Adjustment	N/A
P. (reserved).....	N/A
Q. Apprenticeship: Related and Supplemental Instruction	N/A
R. Comprehensive School Safety Plan	Yes
S. District of Choice	N/A
TT. Home to School Transportation Reimbursement	Yes

**SCHOOL DISTRICTS, COUNTY OFFICES OF
EDUCATION, AND CHARTER SCHOOLS:**

T. Proposition 28 Arts and Music in Schools	N/A
U. After/Before School Education and Safety Program	N/A
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study-Course Based	N/A
Z. Immunizations	Yes
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G)	N/A
CZ. Career Technical Education Incentive Grant	N/A
DZ. Expanded Learning Opportunities Program	N/A
EZ. Transitional Kindergarten	N/A
FZ. Kindergarten Continuance	Yes

CHARTER SCHOOLS:

AA. Attendance	N/A
BB. Mode of Instruction	N/A
CC. Nonclassroom-Based Instruction/Independent Study.....	N/A
DD. Determination of Funding for Nonclassroom-Based Instruction	N/A
EE. Annual Instructional Minutes - Classroom Based	N/A
FF. Charter School Facility Grant Program	N/A

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

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in material weaknesses or significant deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance with the statutory requirements for programs noted above, which are required to be reported in accordance with the State's audit guide, 2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting prescribed in Title 5, California Code of Regulations Section 19810 and which are described in the accompanying Schedule of Finding and Questioned Costs as item 2025-002.

Sierra County Office of Education's Response to Findings

Sierra County Office of Education's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Sierra County Office of Education's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

SingletonAuman PC

SingletonAuman PC

Susanville, CA

December 14, 2025

SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? X Yes No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Noncompliance material to financial statements noted? Yes X No

3. State Awards

Any audit findings disclosed that are required to be reported in accordance with the state's Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting? X Yes No

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

SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

B. Yellow Book/Financial Statement Findings

Internal Control - Material Weakness

Finding 2025-001 Lack of Segregation of Duties (CDDC#30000)

Criteria upon which audit finding is based (Legal Citation)

AU-C Section 265 Communicating Internal Control Related Matters Identified in an Audit

Finding (Condition)

An inadequate segregation of duties exists in several key areas:

In the areas of cash, purchasing, payroll, fixed assets, debt and equity the County Office of Education does not have sufficient staff to separate the authorization, recording and custody functions as would be required in an ideal system of internal controls.

In the area of grant and entitlement revenue, accounts receivable, unearned revenue, and the financial reporting and closing process, the CBO has primary responsibility for recording and reconciling, and in some cases authorizing transactions, without review or approval by an individual or comparable accounting experience, or financial knowledge.

In the areas of payroll processing and purchasing, single individuals have duties which crossover conflicting areas of responsibility, such as custody of cash, as well as responsibility for recording and reconciling account activity, and authorizing transactions.

Amount of Questioned Costs, How Computed and Prevalence

None.

Effect

The County Office of Education has exposure to risk of financial statement misstatement and the potential risk of fraud that may not be prevented or detected by the County Office of Education's system of internal control.

Cause

Due to the number of personnel assigned to duties that involve access to the general ledger and other accounting records and who also have custody of and responsibility for handling cash and other assets, an inadequate segregation of duties exists.

Recommendation

In certain areas of cash, purchasing, payroll, fixed assets, debt and equity we recommend that the County Office of Education employees and Board maintain diligence for the risks of not having an adequate segregation of duties.

In the areas of Grants, and the Financial Reporting & close process, the County Office of Education should consider implementing a process whereby these activities are reviewed by an experienced governmental accountant. Additionally, the County Office of Education should consider having the Superintendent review the allocation of payroll & other expenditures to programs at least annually.

County Office of Education's Response

The County Office of Education concurs with this finding.

SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

C. Federal Award Findings and Questioned Costs

NONE

D. State Award Findings and Questioned Costs

State Compliance Finding

Finding 2025-002 Education Protection Account (CDDC#40000)

Criteria upon which audit finding is based (Legal Citation)

California Constitution, Article XIII, Section 36(e): Each local agency, as a condition of receiving funds from the Education Protection Account, shall annually post an accounting of how much money was received from the account and how that money was spent on its website.

Finding (Condition)

The Sierra County Office of Education did not post the required report of expenditures of Education Protection Account (EPA) funds for the fiscal year ended June 30, 2025, on its website.

Amount of Questioned Costs, How Computed and Prevalence

None.

Effect

Failure to comply with the constitutional requirement may result in noncompliance with state law, and could potentially jeopardize future funding from the Education Protection Account.

Cause

Lack of policies and procedures for review of program requirements.

Criteria or Specific Requirement

The Sierra County Office of Education did not have adequate monitoring controls in place to ensure that the EPA expenditure report was posted to the organization's website as required.

Recommendation

We recommend that the Sierra County Office of Education establish and implement formal procedures to ensure that the annual EPA expenditure report is posted timely to the website in accordance with Article XIII, Section 36 of the California Constitution.

County Office of Education's Response

The County Office of Education concurs with this finding.

SIERRA COUNTY OFFICE OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
Finding 2024-001 Lack of Segregation of Duties (CDDC#30000)	Not Implemented	See Current Year Finding 2025-1
Finding 2024-002 Sierra County Cash in County Treasury Weaknesses (CDDC#30000)	Implemented	

SIERRA COUNTY OFFICE OF EDUCATION

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2025

Person Monitoring Corrective Action Plan County Superintendent, Randy Jones

Finding 2025-001 Lack of Segregation of Duties (CDDC#30000)

Finding (Condition)

An inadequate segregation of duties exists in several key areas:

In the areas of cash, purchasing, payroll, fixed assets, debt and equity the County Office of Education does not have sufficient staff to separate the authorization, recording and custody functions as would be required in an ideal system of internal controls.

In the area of grant and entitlement revenue, accounts receivable, unearned revenue, and the financial reporting and closing process, the CBO has primary responsibility for recording and reconciling, and in some cases authorizing transactions, without review or approval by an individual or comparable accounting experience, or financial knowledge.

In the areas of payroll processing and purchasing, single individuals have duties which crossover conflicting areas of responsibility, such as custody of cash, as well as responsibility for recording and reconciling account activity, and authorizing transactions.

Corrective Action Planned

The County Office of Education accepts the responsibility for the internal controls for safeguarding the County Office assets including federal assets. The County Office believes that being aware of this weakness will insure that existing employees and Board members will maintain diligence to potential risks of not having adequate segregation of duties.

Expected Completion Date

Ongoing.

Finding 2025-002 Education Protection Account (CDDC#40000)

Finding (Condition)

The Sierra County Office of Education did not post the required report of expenditures of Education Protection Account (EPA) funds for the fiscal year ended June 30, 2025, on its website.

Corrective Action Planned

The County Office will review its policies and procedures to ensure that they are following the requirements for funding for the Education Protection Account Funds.

Expected Completion Date

June 30, 2026

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
COUNTY OF SIERRA
LOYALTON, CALIFORNIA**

AUDIT REPORT

JUNE 30, 2025

Sierra-Plumas Joint Unified School District
 Audit Report
 For The Year Ended June 30, 2025

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Sierra-Plumas Joint Unified School District
 Audit Report
 For The Year Ended June 30, 2025

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Independent Auditor's Report

To the Board of Trustees
Sierra-Plumas Joint Unified School District
Loyalton, California 96118

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sierra-Plumas Joint Unified School District ("the District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Sierra-Plumas Joint Unified School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Sierra-Plumas Joint Unified School District, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

Change in Accounting Principle

As described in Notes A and N to the financial statements, in 2025, Sierra-Plumas Joint Unified School District adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*, and Statement No. 100 Accounting Changes and Error Corrections. Both of these Statements had a material effect on the financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Exercise professional judgment and maintain professional skepticism throughout the audit.

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Fort Sage Unified School District's basic financial statements. The accompanying individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810 and is also not a required part of the basic financial statements. The individual nonmajor fund financial statements and other supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual nonmajor fund financial statements and other supplementary information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Report

Management is responsible for the other information included in the annual report. The other information as identified in the table of contents comprises the Local Education Agency Organization Structure but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2025 on our consideration of Sierra-Plumas Joint Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sierra-Plumas Joint Unified School District's internal control over financial reporting and compliance.

Respectfully submitted,



SingletonAuman PC

Susanville, CA
December 14, 2025

SIERRA PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Management's Discussion and Analysis (MD&A)

June 30, 2025

INTRODUCTION

Our discussion and analysis of Sierra Plumas Joint Unified School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2025. It should be read in conjunction with the District's financial statements (including notes and supplementary information), which follow this section.

FINANCIAL HIGHLIGHTS

- ❑ Total net position was \$8,307,271 at June 30, 2025. This was an increase of \$1,791,940 from the prior year.
- ❑ Overall revenues were \$10,468,157, which are more than expenses of \$8,676,217 by \$1,791,940.
- ❑ The General Fund reported a fund balance this year of \$4,568,924, a decrease of \$1,136,194 from last year.
- ❑ The total cost of the District's programs was \$8,676,217, a decrease of \$266,175 from the prior year.

OVERVIEW OF FINANCIAL STATEMENTS

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

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

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required supplementary information that further explains and supports the financial statements. A comparison of the District's budget for the year is included.

Government-Wide Statements

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

The two government-wide statements report the District's net position and how it has changed. Net position, the difference between the assets and liabilities, is one way to measure the District's financial health or position.

- ❑ Over time, increases or decreases in the District's net position is an indicator of whether its financial health is improving or deteriorating, respectively.

- To assess the overall health of the District, one needs to consider additional nonfinancial factors such as changes in enrollment, changes in the property tax base, changes in program funding by the Federal and State governments, and condition of facilities.

The government-wide financial statements of the District include governmental activities. Most of the District's basic services are included here, such as regular education, food service, maintenance and general administration. The Local Control Funding Formula and federal and state grants finance most of these activities.

Fund Financial Statements

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

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

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's combined net position was \$8,307,271 at June 30, 2025. See Table 1.

The significant changes in Table 1 line items for fiscal 2025 vs. 2024 are:

- Net pension liability and deferred inflows/outflows all fluctuated as a result of adjustments from the most recent actuarial valuation.
- Cash in banks decreased due to increased accounts receivable.
- Accounts receivable increased due to increased state revenue.

**Table 1:
Net Position**

	Governmental Activities		Total Percentage Change
	2025	2024	2025-2024
Assets			
Cash in County Treasury	\$ 6,657,207	\$ 6,846,191	-2.76%
Cash on Hand and in Banks	120,056	129,736	-7.46%
Cash in Revolving Fund	500	4,100	-87.80%
Accounts Receivable	730,361	174,176	319.32%
Due from Grantor Governments	853,521	402,652	111.97%
Prepaid Expenses	11,143	-	N/A
Capital Assets, Net of Accumulated Depreciation	4,175,151	3,851,316	8.41%
TOTAL ASSETS	12,547,939	11,408,171	
Deferred Outflow of Resources			
Deferred Pension Expenses	1,590,666	1,636,328	-2.79%
Deferred OPEB Expenses	158,912	281,210	-43.49%
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,749,578	1,917,538	
Liabilities			
Accounts Payable	549,649	506,622	8.49%
Due to Grantor Governments	2,243	168,899	-98.67%
Unearned Revenue	150,783	125,141	20.49%
Net Pension Liability	4,165,500	4,504,263	-7.52%
Net OPEB Liability	270,248	354,878	-23.85%
Long Term Debt	146,384	25,048	484.41%
TOTAL LIABILITIES	5,284,807	5,684,851	
Deferred Inflows of Resources			
Deferred Pension Revenues	705,439	1,008,812	-30.07%
TOTAL DEFERRED INFLOWS OF RESOURCES	705,439	1,008,812	
Net Position			
Net Investment in Capital Assets	4,175,151	3,851,316	8.41%
Restricted	4,632,160	2,485,719	86.35%
Unrestricted	(500,040)	295,011	-269.50%
TOTAL NET POSITION	\$ 8,307,271	\$ 6,632,046	

Changes in Net Position

The District's total revenues were \$10,468,157. A significant portion of the revenue (64%) comes from LCFF. Sources and operating grants & contributions account for 7.9% of revenue. Other unrestricted federal, state and local revenue made up the remainder which increased from the prior year. Overall, revenues increased from the prior year.

The total cost of all programs and services was \$8,942,392. The District's expenses related to educating and caring for students is (66.6%). Administrative activities accounted for 11.9% of total costs. The remaining expenses were for plant services (maintenance and operations), ancillary services, community services and other outgo (passed through to other districts). Program expenses increased from the prior year.

**Table 2:
Changes in Net Position**

	Governmental Activities		Total Percentage
	2025	2024	Change 2025-2024
Revenues			
Program Revenues:			
Charges For Services	\$ 268	\$ 852	-68.54%
Operating Grants & Contributions	830,061	1,396,626	-40.57%
General Revenues			
LCFF Sources	6,701,382	6,947,190	-3.54%
Federal Revenues	211,416	525,845	-59.79%
State Revenues	1,502,745	529,890	183.60%
Local Revenues	1,222,285	697,228	75.31%
TOTAL REVENUES	10,468,157	10,097,631	
Program Expenses			
Instruction	4,342,236	4,549,337	-4.55%
Instruction-Related Services	763,602	864,672	-11.69%
Pupil Services	671,390	399,102	68.23%
Ancillary Services	162,477	140,324	15.79%
Community Services	500	500	100.00%
General Administration	816,445	1,062,441	-23.15%
Plant Services	1,616,559	1,814,586	100.00%
Other Outgo	303,008	111,430	171.93%
TOTAL EXPENSES	8,676,217	8,942,392	
INCREASE IN NET POSITION	\$ 1,791,940	\$ 1,155,239	

Governmental Activities

Table 3 presents the cost of each of the District's functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by charges for services, operating grants and capital grants and contributions.

The cost of all governmental activities this year was \$8,676,217.

A major portion of costs were funded by grants and contributions of \$830,061.

Table 3
Net Cost of Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2025	2024	2025	2024
Instruction	\$ 4,342,236	\$ 4,549,337	\$ 3,970,447	\$ 3,857,109
Instruction-Related Service	763,602	864,672	700,060	743,866
Pupil Services	671,390	399,102	435,749	155,259
Ancillary Services	162,477	140,324	155,709	128,595
Community Services	500	500	437	383
General Administration	816,445	1,062,441	751,963	913,487
Plant Services	1,616,559	1,814,586	1,528,515	1,634,785
Other Outgo	303,008	111,430	303,008	111,430
TOTAL	\$ 8,676,217	\$ 8,942,392	\$ 7,845,888	\$ 7,544,914

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The overall financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$7,670,113 which is more than last year's ending fund balance of \$6,756,193, after the prior period adjustment.

General Fund Budgetary Highlights

Over the course of the year, the District revises its annual budget to reflect unexpected changes in revenues and expenditures. A schedule of the District's original and final budget amounts compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2025, the District had invested \$4,175,151 in a broad range of capital assets, including buildings, equipment and vehicles. During the year, the District invested in a dual wireless mic system, a smart tv, new music equipment, seven MacBooks, three Apple Mac Minis, and a new refrigerator.

Table 4
Capital Assets

	Governmental Activities		Total Percentage
	2025	2024	Change 2025-2024
Land	\$ 157,192	\$ 157,192	0.00%
Buildings & Improvements	9,774,196	9,355,083	4.48%
Equipment & Vehicles	2,399,688	2,158,828	11.16%
Work in Progress	63,797	-	N/A
Totals at Historical Cost	12,394,873	11,671,103	
Total Accumulated Depreciation	(8,219,722)	(7,819,787)	5.11%
NET CAPITAL ASSETS	\$ 4,175,151	\$ 3,851,316	

For the 2025-2026 fiscal year, the District anticipates spending of approximately \$1,059,746 on capital expenditures.

Net Pension Liability

In accordance with GASB 68, the District has recorded its portion of the statewide unfunded pension liability, which is as follows:

**Table 5
Net Pension Liability**

	Proportionate Share of Net Pension Liability		Total Percentage Change
	2025	2024	2025-2024
CalSTRS	\$ 2,858,532	\$ 2,882,554	-0.83%
CalPERS	1,306,968	1,621,709	-19.41%
TOTAL NET PENSION LIABILITY	\$ 4,165,500	\$ 4,504,263	

Other Long-Term Debt

At year end, the District had \$379,926 in Other Long-Term Debt, consisting of compensated absences, as well as Net OPEB Liability, which was newly implemented per GASB 75, as shown in Table 6. Net OPEB Liability is the unfunded liability for providing post-employment health insurance benefits to current and future retirees. Compensated absences liability increased from the prior year due to implementation of GASB 101. This standard requires that the District now recognize a portion of employee’s sick leave liability as a debt on its financial statements.

**Table 6
Other Long-Term Debt**

	Governmental Activities		Total Percentage Change
	2025	2024	2025-2024
Net OPEB Liability	\$ 270,248	\$ 354,878	-23.85%
Net Pension Liability	4,166,500	4,505,263	-7.52%
Compensated Absences	146,384	141,763	3.26%
TOTAL OTHER LONG-TERM DEBT	\$ 4,583,132	\$ 5,001,904	

ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES

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

- ❑ The inevitable increases in pension contributions which will be needed to pay the unfunded Net Pension Liability of PERS and STRS will require careful planning and budgeting.
- ❑ Current year grants that will end in the next three years
- ❑ Potential declines in countywide enrollment

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact:

Randy Jones, Director of Business Services
Sierra Plumas Joint Unified School District
109 Beckwith Road
Loyalton, CA 96118
530-993-1660

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2025

	Governmental Activities
ASSETS:	
Cash in County Treasury	\$ 6,657,207
Cash on Hand and in Banks	120,056
Cash in Revolving Fund	500
Accounts Receivable	730,361
Due from Grantor Governments	853,521
Prepaid Expenses	11,143
Capital Assets:	
Land	157,192
Land Improvements, Net	205,141
Buildings, Net	2,747,570
Equipment, Net	1,001,451
Work in Progress	63,797
Total Assets	<u>12,547,939</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred Outflows of Resources - Pensions	1,590,666
Deferred Outflows of Resources - OPEB	158,912
Total Deferred Outflows of Resources	<u>1,749,578</u>
LIABILITIES:	
Accounts Payable	549,649
Due to Grantor Governments	2,243
Unearned Revenue	150,783
Noncurrent Liabilities:	
Net Pension Liability	4,165,500
Total OPEB Liability	270,248
Due within one year	42,571
Due in more than one year	103,813
Total Liabilities	<u>5,284,807</u>
DEFERRED INFLOWS OF RESOURCES:	
Deferred Inflows of Resources - Pensions	662,066
Deferred Inflows of Resources - OPEB	43,373
Total Deferred Inflows of Resources	<u>705,439</u>
NET POSITION:	
Net Investment in Capital Assets	4,175,151
Restricted For:	
Federal and State Programs	1,738,958
Capital Projects	2,875,189
Other Purposes	18,013
Unrestricted	(500,040)
Total Net Position	<u>\$ 8,307,271</u>

The accompanying notes are an integral part of this statement.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
PRIMARY GOVERNMENT:				
Governmental Activities:				
Instruction	\$ 4,342,236	\$ --	\$ 371,789	\$ (3,970,447)
Instruction-Related Services	763,602	--	63,542	(700,060)
Pupil Services	671,390	268	235,373	(435,749)
Ancillary Services	162,477	--	6,768	(155,709)
Community Services	500	--	63	(437)
General Administration	816,445	--	64,482	(751,963)
Plant Services	1,616,559	--	88,044	(1,528,515)
Other Outgo	303,008	--	--	(303,008)
Total Governmental Activities	<u>8,676,217</u>	<u>268</u>	<u>830,061</u>	<u>(7,845,888)</u>
Total Primary Government	<u>\$ 8,676,217</u>	<u>\$ 268</u>	<u>\$ 830,061</u>	<u>(7,845,888)</u>
General Revenues:				
				6,701,382
LCFF Sources				211,416
Federal Revenues				1,502,745
State Revenues				<u>1,222,285</u>
Local Revenues				<u>9,637,828</u>
Total General Revenues				<u>1,791,940</u>
Change in Net Position				6,632,046
Net Position - Beginning				(116,715)
Prior Period Adjustment				<u>\$ 8,307,271</u>
Net Position - Ending				

The accompanying notes are an integral part of this statement.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2025

	General Fund	Capital Outlay Projects	Other Governmental Funds	Total Governmental Funds
ASSETS:				
Cash in County Treasury	\$ 4,221,266	\$ 2,530,407	\$ (94,466)	\$ 6,657,207
Cash on Hand and in Banks	--	--	120,056	120,056
Cash in Revolving Fund	500	--	--	500
Accounts Receivable	232,346	465,942	32,073	730,361
Due from Grantor Governments	849,210	--	4,311	853,521
Due from Other Funds	--	--	56,243	56,243
Prepaid Expenditures	11,143	--	--	11,143
Total Assets	<u>5,314,465</u>	<u>2,996,349</u>	<u>118,217</u>	<u>8,429,031</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 536,272	\$ 13,250	\$ 127	\$ 549,649
Due to Grantor Governments	2,243	--	--	2,243
Due to Other Funds	56,243	--	--	56,243
Unearned Revenue	150,783	--	--	150,783
Total Liabilities	<u>745,541</u>	<u>13,250</u>	<u>127</u>	<u>758,918</u>
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	500	--	--	500
Prepaid Items	11,143	--	--	11,143
Restricted Fund Balances	1,756,971	2,875,189	--	4,632,160
Committed Fund Balances	500,000	--	--	500,000
Assigned Fund Balances	115,123	107,910	--	223,033
Unassigned:				
Reserve for Economic Uncertainty	1,061,483	--	--	1,061,483
Other Unassigned	1,123,704	--	--	1,123,704
Unassigned, reported in nonmajor:				
Special Revenue Funds	--	--	118,090	118,090
Total Fund Balance	<u>4,568,924</u>	<u>2,983,099</u>	<u>118,090</u>	<u>7,670,113</u>
Total Liabilities and Fund Balances	<u>\$ 5,314,465</u>	<u>\$ 2,996,349</u>	<u>\$ 118,217</u>	<u>\$ 8,429,031</u>

The accompanying notes are an integral part of this statement.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 JUNE 30, 2025

Total fund balances - governmental funds balance sheet	\$ 7,670,113
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	4,175,151
Payables for compensated absences which are not due in the current period are not reported in the funds.	(146,384)
Recognition of the District's proportionate share of the net pension liability is not reported in the funds.	(4,165,500)
Deferred Resource Inflows related to the pension plans are not reported in the funds.	(662,066)
Deferred Resource Outflows related to the pension plans are not reported in the funds.	1,590,666
Recognition of the District's proportionate share of the net OPEB liability is not reported in the funds.	(270,248)
Deferred Resource Inflows related to the OPEB plans are not reported in the funds.	(43,373)
Deferred Resource Outflows related to the OPEB plans are not reported in the funds.	<u>158,912</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 8,307,271</u>

The accompanying notes are an integral part of this statement.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2025

	General Fund	Capital Outlay Projects	Other Governmental Funds	Total Governmental Funds
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 2,545,886	\$ --	\$ --	\$ 2,545,886
Education Protection Account Funds	681,427	--	--	681,427
Local Sources	3,474,070	--	--	3,474,070
Federal Revenue	292,711	51,009	141,583	485,303
Other State Revenue	1,879,284	--	104,939	1,984,223
Other Local Revenue	732,405	504,399	60,444	1,297,248
Total Revenues	<u>9,605,783</u>	<u>555,408</u>	<u>306,966</u>	<u>10,468,157</u>
Expenditures:				
Current:				
Instruction	4,648,330	--	--	4,648,330
Instruction - Related Services	846,155	--	--	846,155
Pupil Services	425,238	--	259,232	684,470
Ancillary Services	89,580	--	72,365	161,945
Community Services	500	--	--	500
General Administration	857,587	--	--	857,587
Plant Services	1,171,602	156,870	--	1,328,472
Other Outgo	303,008	--	--	303,008
Capital Outlay	343,734	336,928	43,108	723,770
Total Expenditures	<u>8,685,734</u>	<u>493,798</u>	<u>374,705</u>	<u>9,554,237</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>920,049</u>	<u>61,610</u>	<u>(67,739)</u>	<u>913,920</u>
Other Financing Sources (Uses):				
Transfers In	--	2,000,000	56,243	2,056,243
Transfers Out	(2,056,243)	--	--	(2,056,243)
Total Other Financing Sources (Uses)	<u>(2,056,243)</u>	<u>2,000,000</u>	<u>56,243</u>	<u>--</u>
Net Change in Fund Balance	(1,136,194)	2,061,610	(11,496)	913,920
Fund Balance, July 1	5,705,118	921,489	129,586	6,756,193
Fund Balance, June 30	<u>\$ 4,568,924</u>	<u>\$ 2,983,099</u>	<u>\$ 118,090</u>	<u>\$ 7,670,113</u>

The accompanying notes are an integral part of this statement.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Net change in fund balances - total governmental funds	\$ 913,920
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	723,770
The depreciation of capital assets used in governmental activities is not reported in the funds.	(399,935)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(4,621)
Pension contributions made after the measurement date but in current FY were de-expended & reduced NPL.	(946,212)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	1,553,906
Implementing GASB 75 required certain expenditures to be de-expended and recorded as deferred resource outflows.	<u>(48,888)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 1,791,940</u>

The accompanying notes are an integral part of this statement.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2025

	Foundation Trust Fund
ASSETS:	
Cash in County Treasury	\$ 102,933
Investments	<u>1,303,583</u>
Total Assets	<u>1,406,516</u>
LIABILITIES:	
Accounts Payable	\$ 30,000
Total Liabilities	<u>30,000</u>
NET POSITION:	
Held in Trust	<u>1,376,516</u>
Total Net Position	<u>\$ 1,376,516</u>

The accompanying notes are an integral part of this statement.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	Foundation Trust Fund
ADDITIONS:	
Investment Income	\$ 41,413
Net Increase in Fair Value of Investments	177,375
Total Additions	<u>218,788</u>
DEDUCTIONS:	
Scholarships	<u>30,000</u>
Total Deductions	<u>30,000</u>
Change in Fiduciary Net Position	188,788
Net Position-Beginning of the Year	1,187,727
Net Position-End of the Year	<u>\$ 1,376,515</u>

The accompanying notes are an integral part of this statement.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

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

- The organization is legally separate (can sue and be sued in its name)
- The District holds the corporate powers of the organization
- The District appoints a voting majority of the organization's board
- The District is able to impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the District
- There is fiscal dependency by the organization on the District

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

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

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

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

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

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

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

The District reports the following major governmental funds:

General Fund. This is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

Special Reserve for Capital Outlay Projects Fund. This fund exists primarily to provide for the accumulation of monies for capital outlay purposes. The fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other funds.

In addition, the District reports the following fund types:

Private-Purpose Trust Funds: These funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments not reported in other fiduciary fund types.

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

b. Measurement Focus, Basis of Accounting

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

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

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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

3. Compensated Absences

Employees of the District are granted vacation, sick leave, and other types of compensated absences in accordance with District policy, labor agreements, and applicable state and local regulations. Compensated absences are absences for which employees will be paid, such as vacation and sick leave, when agreed upon in contracts or labor agreements. Vacation and sick leave may be carried forward from year to year, subject to limits established by policy.

A liability for compensated absences is recognized when earned by employees if (a) the leave is attributable to services already rendered, (b) the leave accumulates and may be carried forward to future periods, and (c) it is more likely than not that the leave will be used for time off or otherwise paid in cash or settled through noncash means. The liability is measured using the pay or salary rates in effect as of the financial statement date, plus salary-related payments that are directly and incrementally associated with payments for compensated absences, as required by GASB Statement No. 101.

In accordance with GASB Statement No. 101, unused sick leave that, upon retirement, is converted to provide or enhance a defined benefit pension is excluded from the compensated absences liability. The value of such converted leave is instead included in the measurement of the District's net pension liability in accordance with applicable GASB standards.

In governmental funds, only the portion of the liability expected to be liquidated with expendable available financial resources is reported as a fund liability. The full liability is reported in the government-wide financial statements.

The District measured the liability based on a historical look-back period of three years with a last in first out flows assumption for use of accrued balances.

4. Encumbrances

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

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2025

5. Assets, Liabilities, and Equity

a. Deposits and Investments

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

In accordance with Education Code Section 41001, the District maintains substantially all its cash in the Sierra County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds, except for the Tax Override Funds, in which interest earned is credited to the general fund. Any investment losses are proportionately shared by all funds in the pool.

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

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

b. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

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

c. Capital Assets

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

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	50
Building Improvements	20
Vehicles	3-15
Furniture and Equipment	5-10
Computer Equipment	3-15
Lease Assets	3-15
Subscription Assets	3-15

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

d. Receivable and Payable Balances

The District believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

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

e. Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

f. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the Government-wide Statement of Activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

g. Property Taxes

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of Sierra bills and collects the taxes for the District.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

h. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance - represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

6. Deferred Inflows and Deferred Outflows of Resources

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

7. GASB 54 Fund Presentation

The District has no funds merged with the General Fund pursuant to GASB Statement No. 54.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

8. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan) and additions to/deductions from the CalPERS Plan and CalSTRS Plan's fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

Valuation Date (VD) (STRS)	June 30, 2023
Valuation Date (VD) (PERS)	June 30, 2023
Measurement Date (MD)	June 30, 2024
Measurement Period (MP)	July 1, 2023 to June 30, 2024

9. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ from those estimates.

10. Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

Level 1 Inputs:	Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date.
Level 2 Inputs:	Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
Level 3 Inputs:	Unobservable inputs for an asset or liability.

For the current fiscal year the District did not have any recurring or nonrecurring fair value measurements.

11. Implementation of New Standards

GASB Statement 100, Accounting Changes and Error Corrections

Effective for the fiscal year ended June 30, 2025, the District implemented GASB Statement No. 100, Accounting Changes and Error Corrections. GASB 100 requires that changes to or within the financial reporting entity, including changes in fund classification, be reported by adjusting the beginning balances of the affected funds as if the change occurred at the start of the reporting period. The statement also requires enhanced disclosures regarding accounting changes and error corrections.

Error Corrections

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

No error corrections were identified or recorded during the fiscal year ended June 30, 2025.

GASB Statement No. 101, *Compensated Absences*

In the current fiscal year, the District implemented GASB Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability for certain types of compensated absences - including parental leave, military leave, and jury duty leave - should not be recognized until the leave commences. A liability for specific types of compensated absences should not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and for all reporting periods thereafter.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

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

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

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

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

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

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2025

C. Excess of Expenditures Over Appropriations

As of June 30, 2025, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund:	
Certificated Salaries	\$ 144,918
Classified Salaries	64,116
Employee Benefits	3,924
Other Outgo	303,008
Special Reserve Fund for Capital Outlay Projects	
Services and Other Operating Expenditures	45,245
Capital Outlay	89,428

General fund: The District incurred unanticipated expenditures for inflationary salary increases and employee benefits.

Special Reserve Fund for Capital Outlay Projects. The District incurred unanticipated expenditures for services and other operating expenditures. The District does not budget for capital outlay.

D. Cash and Investments

1. Cash in County Treasury:

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Sierra County Treasury as part of the common investment pool (\$43,313,667 as of June 30, 2025). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$6,760,139. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

2. Cash on Hand, in Banks, and in Revolving Fund

Cash balances on hand and in banks (\$120,056 as of June 30, 2025) and in the revolving fund (\$500) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

3. Investments:

The District's investments at June 30, 2025 are shown below.

<u>Investment or Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
Flex Lng Ltd Ordinary Shares	N/A	\$ 21,980
AT&T, Inc	N/A	188,110
Cheveron Corporation	N/A	143,190
Constellation Energy Corporation	N/A	161,380
Intel Corp	N/A	22,400
KKR & Co Inc	N/A	332,575
Pfizer Inc	N/A	48,480
Dow Inc	N/A	26,480
Exelon Corporation	N/A	65,130
Ford Motor Co	N/A	10,850
Kinder Morgan Inc	N/A	29,400
Warner Bros Discovery Inc	N/A	13,844
Prologis Inc	N/A	105,120
RLJ Lodging Trust	N/A	7,280
Ventas Inc	N/A	126,300
Cash held in Investment Account	N/A	1,064
Total Investments		<u>\$ 1,303,583</u>

4. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not exposed to credit risk.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the District was not exposed to interest rate risk.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

5. Investment Accounting Policy

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

The District's investments in external investment pools are reported in conformity with GASB Statement No. 77 unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

E. Capital Assets

Capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
Capital assets not being depreciated:				
Land	\$ 157,192	\$ --	\$ --	\$ 157,192
Work in progress	--	63,797	--	63,797
Total capital assets not being depreciated	<u>157,192</u>	<u>63,797</u>	<u>--</u>	<u>220,989</u>
Capital assets being depreciated:				
Buildings	8,931,310	355,325	--	9,286,635
Improvements	423,773	63,788	--	487,561
Equipment	2,158,828	240,860	--	2,399,688
Total capital assets being depreciated	<u>11,513,911</u>	<u>659,973</u>	<u>--</u>	<u>12,173,884</u>
Less accumulated depreciation for:				
Buildings	(6,323,968)	(215,097)	--	(6,539,065)
Improvements	(254,811)	(27,609)	--	(282,420)
Equipment	(1,241,008)	(157,229)	--	(1,398,237)
Total accumulated depreciation	<u>(7,819,787)</u>	<u>(399,935)</u>	<u>--</u>	<u>(8,219,722)</u>
Total capital assets being depreciated, net	<u>3,694,124</u>	<u>260,038</u>	<u>--</u>	<u>3,954,162</u>
Governmental activities capital assets, net	<u>\$ 3,851,316</u>	<u>\$ 323,835</u>	<u>\$ --</u>	<u>\$ 4,175,151</u>

Depreciation was charged to functions as follows:

Plant Services	399,935
	<u>\$ 399,935</u>

F. Interfund Balances and Activities

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2025, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Cafeteria Special Revenue Fund	\$ 56,243	To supplement other funding Sources
	Total	<u>\$ 56,243</u>	

All amounts due are scheduled to be repaid within one year.

2. Transfers To and From Other Funds

Transfers to and from other funds at June 30, 2025, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General fund	Special Reserve for Capital Outlay	\$ 2,000,000	To provide resources for capital outlay projects
General fund	Cafeteria Special Revenue Fund	56,243	Supplement other funding sources
	Total	<u>\$ 2,056,243</u>	

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2025

G. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2025, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<u>Governmental activities:</u>					
Compensated absences *	141,763	4,621	--	146,384	42,571
Net Pension Liability *	4,505,263	--	338,763	4,166,500	--
Net OPEB Liability *	354,878	--	84,630	270,248	--
Total governmental activities	<u>\$ 5,001,904</u>	<u>\$ 4,621</u>	<u>\$ 423,393</u>	<u>\$ 4,583,132</u>	<u>\$ 42,571</u>

The funds typically used to liquidate other long-term liabilities in the past are as follows:

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

H. Joint Ventures (Joint Powers Agreements)

The District participates in two Joint Powers Agreements (JPA's), the Tri-County Schools Insurance Group and the Northeastern JPA. The insurance groups arrange for and provide property, liability, health and worker's compensation insurance for their members. The District pays premiums comensurate with the level of coverage requested. These are partial self-insurance programs.

An executive committee consisting of representatives from each member's District/District governs the JPA's. The governing boards control the operations of thier JPA's independent of any influence by the District beyond he District's representation on the governing boards.

The JPA's are independently accountable for their fiscal matters. The insurance groups maintain their own accounting records. The budget is not subject to any approval other than that of the executive committee. The relationship between the District and the JPA's is such that the JPA's are not component units of the County Office for financial reporting purposes.

Condensed financial information for the JPA's for June 30, 2025 was not available as of our report date.

I. Pension Plans

1. General Information About the Pension Plans

a. Plan Descriptions

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

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

b. Benefits Paid

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

The Plans' provisions and benefits in effect at June 30, 2025 are summarized as follows:

	CalSTRS	
	Before <u>Jan. 1, 2013</u>	On or After <u>Jan. 1, 2013</u>
Hire Date		
Benefit Formula	2% at 60	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	55-60	55-62
Monthly benefits, as a % of eligible compensation	1.1 - 2.4%	1.0 - 2.4%*
Required Employee Contribution Rates (at June 30, 2025)	10.250%	10.205%
Required Employer Contribution Rates (at June 30, 2025)	19.100%	19.100%
Required State Contribution Rates (at June 30, 2025)	10.828%	10.828%

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

**The contribution rate for CalSTRS 2% at 62 members is based , in part, on the normal cost of benefits and may increase or decrease in future years.

	CalPERS	
	Before <u>Jan. 1, 2013</u>	On or After <u>Jan. 1, 2013</u>
Hire Date		
Benefit Formula	2% at 60	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly For Life
Retirement Age	50-62	52-67
Monthly Benefits as a % of Eligible Compensation	1.1- 2.5%	1.0- 2.5%
Required Employee Contribution Rates (at June 30, 2025)	7.000%	8.000%
Required Employer Contribution Rates (at June 30, 2025)	26.810%	26.810%

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

c. Contributions

CalSTRS

For the fiscal year ended June 30, 2025 (measurement date June 30, 2024), California Education Code Section 22950 requires members to contribute monthly to the system 10.205% (if hired on or after January 1, 2013) or 10.25% (if hired before January 1, 2013) of the creditable compensation upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board remains at 19.1% of creditable compensation for the fiscal year ended June 30, 2025. Beginning in the fiscal year June 30, 2022 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Those adjustments are limited to 1% annually, not to exceed 20.25% of creditable compensation.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

CalPERS

California Public Employees' Retirement Law section 20814(c) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The Actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. For the fiscal year ended June 30, 2025 (measurement date June 30, 2024) the employee contribution rate was 8.00% and the employer contribution rate was 26.680% of covered payroll.

On Behalf Payments

Consistent with California Education Code Section 22955.1, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the fiscal year ended June 30, 2025 (measurement date June 30, 2024) the State contributed 10.828% of salaries creditable to CalSTRS. Consistent with the requirements of generally accepted accounting principles, the District has recorded these contributions as revenue and expense in the fund financial statements (current financial resources measurement focus). The government-wide financial statements have recorded revenue and expense for pension expense paid on behalf of the District (economic resources measurement focus). Contributions reported for on behalf payments are based on the District's proportionate share of the States contribution for the fiscal year. Contributions made by the state on behalf of the District and the State's pension expense associated with District employees for the past three fiscal years are as follows:

CalSTRS			
Year Ended June 30,	On Behalf Contribution Rate	On Behalf Contribution Amount	On Behalf Pension Expense
2023	10.828%	\$ 227,392	\$ 203,369
2024	10.828%	211,984	326,932
2025	10.828%	246,513	522,009

The State contributed an additional \$1.1 Billion to CalSTRS during the 2019-20 fiscal year under Senate Bill 90. In addition, CalSTRS received \$297 million during the 2021-22 fiscal year from Proposition 2 funds to offset previously forgone State contributions.

d. Contributions Recognized

For the fiscal year ended June 30, 2025 (measurement period June 30, 2024), the contributions recognized for each plan were:

	Fund Financial Statements (Current Financial Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
	Contributions - Employer	\$ 491,061	\$ 208,638
Contributions - State On Behalf Payments	522,009	--	522,009
Total Contributions	\$ 1,013,070	\$ 208,638	\$ 1,221,708

	Government-Wide Financial Statements (Economic Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
	Contributions - Employer	\$ 501,505	\$ 196,325
Contributions - State On Behalf Payments	246,513	--	246,513
Total Contributions	\$ 748,018	\$ 196,325	\$ 944,343

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2025 (measured June 30, 2024), the District reported net pension liabilities for its proportionate shares of the net pension liability of each plan as follows:

	Proportionate Share of Net Pension Liability
CalSTRS	\$ 2,858,532
CalPERS	1,306,968
Total Net Pension Liability	<u>\$ 4,165,500</u>

The District's net pension liability for each Plan is measured as the proportionate share of the total net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2024. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to measurement date June 30, 2024 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, as actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2024 and June 30, 2025 were as follows:

	CalSTRS		CalPERS	
	District's Proportionate Share	State's Proportionate Share*	Total For District Employees	District's Proportionate Share
Proportion June 30, 2024	0.0038%	0.0018%	0.0057%	0.0045%
Proportion June 30, 2025	0.0040%	0.0020%	0.0060%	0.0037%
Change in Proportion	0.0002%	0.0001%	0.0003%	-0.0008%

*Represents State's Proportionate Share on Behalf of District employees

a. Pension Expense

	CalSTRS	CalPERS	Total
Change in Net Pension Liability (Asset)	\$ (1,925)	\$ (314,742)	\$ (316,668)
State On Behalf Pension Expense	522,009	--	522,009
Employer Contributions to Pension Expense	491,061	208,638	699,699
Change in Contributions Subsequent to Measurement Date	10,444	(12,313)	(1,869)
Change in Other Outflows/Inflows of Resources	(397,133)	91,638	(305,495)
Total Pension Expense	<u>\$ 624,456</u>	<u>\$ (26,779)</u>	<u>\$ 597,676</u>

b. Deferred Outflows and Inflows of Resources

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	CalSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	\$ 491,061	\$ 208,638	\$ 699,699
Differences between actual and expected experience	294,622	132,538	427,160
Changes in assumptions	4,657	5,816	10,473
Change in employer's proportionate share	453,335	--	453,335
Net difference between projected and actual earnings	--	--	--
Total Deferred Outflows of Resources	<u>\$ 1,243,675</u>	<u>\$ 346,992</u>	<u>\$ 1,590,667</u>

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
Differences between actual and expected experience	\$ (131,956)	\$ (32,886)	\$ (164,842)
Change in employer's proportionate share	--	(286,674)	(286,674)
Net difference between projected and actual earnings	--	(35,664)	(35,664)
Total Deferred Inflows of Resources	\$ (306,842)	\$ (355,224)	\$ (662,066)

Pension contributions made subsequent to measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2026. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

Year Ended June 30	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Effect on Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2026	\$ 705,892	\$ 240,443	\$ (83,595)	\$ (104,873)	\$ 757,867
2027	199,212	31,805	(65,177)	(86,751)	79,089
2028	181,471	28,897	(59,791)	(87,955)	62,622
2029	84,246	28,897	(39,985)	(75,645)	(2,487)
2030	55,444	16,950	(29,148)	--	43,246
Thereafter	17,410	--	(29,146)	--	(11,736)
Total	\$ 1,243,675	\$ 346,992	\$ (306,842)	\$ (355,224)	\$ 928,601

c. Actuarial Assumptions

Total pension liabilities for the fiscal year ended June 30, 2025 were based on actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Fiscal Year	June 30, 2025	June 30, 2025
Measurement Date	June 30, 2024	June 30, 2024
Valuation Date	June 30, 2023	June 30, 2023
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Experience Study Period	-3	-19
Actuarial Assumptions:		
Discount Rate	7.10%	6.90%
Inflation	2.75%	2.3%
Wage Growth	3.50%	(3)
Investment Rate of Return	7.10%	6.90%
Post Retirement Benefit Increase	(1)	(4)
Mortality	(2)	(5)

- (1) CalSTRS post retirement benefit increases assumed at 2% simple (annually) maintaining 85% purchasing power level.
- (2) CalSTRS base mortality tables are custom tables derived to best fit the patterns of mortality among CalSTRS members. The projection scale was updated to use the MP-2021 Ultimate Projection Scale, applied generationally, based on mortality improvement through June 30, 2023.
- (3) Varies by entry age and service.
- (4) CalPERS post retirement benefit increases assumes 2.00% unless purchasing power protection allowance (PPPA) applies, at which point it increases to the applicable amount as determined under PPPA provisions.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

(5) CalPERS mortality table was developed based on CalPERS specific data. The table incorporates generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS June 30, 2024, actuarial valuation report that can be found on the CalPERS website.

d. Discount Rate

The discount rate used to measure the total pension liability was 7.10% for CalSTRS and 6.90% for CalPERS. The projection of cash flows used to determine the discount rate assumed the contributions from plan members, employers, and state contributing agencies (where applicable) will be made at statutory contribution rates. To determine whether the District bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the discount bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from the CalPERS and CalSTRS respective websites.

The CalPERS discount rate was increased from 7.50% to 7.65% at measurement date June 30, 2015 (Fiscal year June 30, 2016) to correct for an adjustment to exclude administrative expenses. Subsequently CalPERS discount rate was decreased from 7.65% to 7.15% at measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from actuarially determined amounts.

The CalSTRS discount rate was adjusted from 7.60% to 7.10% for measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from a new actuarial experience study.

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

CalSTRS and CalPERS are scheduled to review actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. CalSTRS completed its most recent ALM study with new policies in effect in July, 2023. CalPERS is conducting its next ALM study with stakeholder engagement and continues to follow a four-year cycle for these reviews.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest quarter of one percent.

The tables below reflect the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

CalSTRS		
<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long Term Expected Real Rate of Return*</u>
Public Equity	38.00%	5.25%
Private Equity	14.00%	6.75%
Real Estate	15.00%	4.05%
Inflation Sensitive	7.00%	3.65%
Fixed Income	14.00%	2.45%
Risk Mitigating Strategies	10.00%	2.25%
Cash/Liquidity	2.00%	0.05%

* Real return is net of assumed 2.75% inflation

CalPERS			
<u>Asset Class(1)</u>	<u>Assumed Asset Allocation</u>	<u>Long Term Expected Real Rate of Return</u>	<u>1,2</u>
Global Equity - cap weighted	30.00%	4.54%	
Global Equity - non-cap weighted	12.00%	3.84%	
Private Equity	13.00%	7.28%	
Treasury	5.00%	0.27%	
Mortgage-backed Securities	5.00%	0.50%	
Investment Grade Corporates	10.00%	1.56%	
High Yield	5.00%	2.27%	
Emerging Market Debt	5.00%	2.48%	
Private Debt	5.00%	3.57%	
Real Assets	15.00%	3.21%	
Leverage	-5.00%	-0.59%	

(1) An expected inflation of 2.30% used for this period

(2) Figures are based on the 2021-22 Asset Liability Management study

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

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

	<u>CalSTRS</u>	<u>CalPERS</u>
1% Decrease	6.10%	5.90%
Net Pension Liability	\$ 4,780,949	\$ 1,941,512
Current Discount Rate	7.10%	6.90%
Net Pension Liability	\$ 2,858,532	\$ 1,306,968
1% Increase	8.10%	7.90%
Net Pension Liability	\$ 940,173	\$ 782,784

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

3 Total Pension Liability, Pension Plan Fiduciary Net Position and Net Pension Liability

CalSTRS - Governmental Activities

	Increase (Decrease)				
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	State's Share of Net Pension Liability (c)	District's Share of Net Pension Liability (a) - (b) - (c)
Balance at June 30, 2024 (Previously Reported)	\$ 22,244,213	\$ 17,934,314	\$ 4,309,899	\$ 1,405,891	\$ 2,904,008
Changes for the year:					
CalSTRS Auditor Adjustment	--	--	--	--	--
Change in Prop share	1,218,548	982,450	236,098	92,154	143,944
Service Cost	519,689	--	519,689	171,267	348,422
Interest	1,662,815	--	1,662,815	547,990	1,114,825
Differences between expected and actual experience	181,766	--	181,766	59,902	121,864
Change in assumptions	--	--	--	--	--
Change in benefits	1,970	--	1,970	649	1,321
Contributions:					
Employer	--	512,467	(512,467)	(168,886)	(343,581)
Employee	--	282,648	(282,648)	(93,148)	(189,500)
State On Behalf Payments	--	235,550	(235,550)	(77,627)	(157,923)
Net Investment Income	--	1,562,352	(1,562,352)	(514,882)	(1,047,470)
Other Income	--	23,340	(23,340)	(7,692)	(15,648)
Benefit Payments, including refunds of employee contributions	(1,145,394)	(1,145,394)	0	--	0
Administrative expenses	--	12,118	(12,118)	(3,993)	(8,125)
Borrowing Costs	--	19,878	(19,878)	(6,551)	(13,327)
Other Expenses	--	418	(418)	(138)	(280)
Net Changes	<u>2,439,394</u>	<u>2,485,825</u>	<u>(46,431)</u>	<u>(955)</u>	<u>(45,476)</u>
Balance at June 30, 2025	<u>\$ 24,683,607</u>	<u>\$ 20,420,139</u>	<u>\$ 4,263,468</u>	<u>\$ 1,404,936</u>	<u>\$ 2,858,532</u>

(1)-INCLUDES REFUNDS OF EMPLOYEE CONTRIBUTIONS

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2025

CalPERS - Governmental Activities

	Increase (Decrease)		
	Total	Plan	Net
	Pension Liability (a)	Fiduciary Net Position (b)	Pension Liability (a) - (b)
Balance at June 30, 2024 (Previously Reported)	\$ 5,399,007	\$ 3,777,297	\$ 1,621,710
Changes for the year:			
Change in Proportionate Share	(991,827)	(693,910)	(297,917)
Service Cost	113,336	--	113,336
Interest	307,803	--	307,803
Differences between expected and actual experience	105,937	--	105,937
Change in Assumptions	--	--	--
Contributions:			
Employer	--	196,339	(196,339)
Employee	--	56,104	(56,104)
Net Investment Income	--	294,010	(294,010)
Plan to Plan Resource Movement	--	--	--
Benefit Payments, including refunds of employee contributions	(217,735)	(217,735)	--
Administrative expenses	--	(2,552)	2,552
Other expenses	--	--	--
Net Changes	(682,486)	(367,744)	(314,742)
Balance at June 30, 2025	<u>\$ 4,716,521</u>	<u>\$ 3,409,553</u>	<u>\$ 1,306,968</u>

(1) - Includes refunds of employee contributions

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

J. Postemployment Benefits Other Than Pension Benefits

1. General Information about the OPEB Plan

For the fiscal year ended June 30, 2025, the District reported Net OPEB liability, deferred outflows of resources, deferred inflows of resources and OPEB expense for the following plan:

<u>OPEB Plan</u>	<u>Net OPEB Liability (Asset)</u>	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>	<u>OPEB Expense (Benefit)</u>
District Plan	\$ 270,248	\$ 179,995	\$ 43,373	\$ 27,975

Plan Description

The District's defined benefit OPEB plan, provides OPEB for all permanent fulltime employees of the District. The is a single-employer defined benefit OPEB plan administered by the District. Authority to establish and amend the benefit terms and financing requirements lie with the District's board of directors. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

Benefits Provided

Confidential and Classified Employees with a minimum of 25 years of experience 5 years with the County Office of Education, who have reached the age of 55, may elect to take advantage of their choice of one of the following offers:

- A. 1 year of retiree benefits (at the Tiered Rate) for medical, dental, and vision plans for the retiree, spouse and family, or.
- B. \$17,537 for the term of 1 year.

Certificated employees with a minimum of 25 years of experience 5 years with the District, who have reached the age of 55, may elect to take advantage of their choice of one of the following offers:

- A. 3 years of retiree benefits (at the Tiered Rate) for medical, dental, and vision plans for the retiree, spouse and family, capped at the employer dollar contribution in the year of the unit member's final year of service, or.
- B. A lump sum dollar amount per year for 3 years set up at the dollar contribution per paragraph "A" above made by the employer in the year of the unit members final year of service.

All contracts with District employees will be renegotiated periodically in the future, thus costs and benefits are subject to change. Benefits and contribution requirements for the Other Post- Employment Benefits (OPEB) plan are established by various labor agreements.

|For the District, OPEB benefits are administered by its personnel. No separate financial statements are issued.

Employees Covered by Benefit Terms

At June 30, 2025, the following retirees were covered by the benefit terms:"

Inactive employees or beneficiaries currently receiving benefit payments	1
Active employees	6
Total number of participants	<hr style="width: 100%;"/> <hr style="width: 100%;"/> 7

The OPEB plan is closed to new entrants.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

2. Total OPEB Liability

The District's total OPEB liability of \$270,248 was measured as of June 30, 2024, and was determined by an actuarial valuation as of June 30, 2024.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2024
Measurement Date	June 30, 2024
Fiscal Year	July 1st to June 30th
Actuarial Cost Method	Entry Age Level Percent of Pay
Inflation	2.50%
Salary Increases	3.00% per year
Discount Rate	3.97%
Payroll Increase	3.00%
Healthcare Cost Trend Rates	7.50 percent for 2024, and decreasing to 4.00% by 2075
Mortality Rate	Certificated mortality rates for active employees from CalSTRS Experience Analysis (2015-2018). Classified mortality rates from CalPERS Experience Study (2000-2019).
Retiree's Share of Costs	0.00% of projected health insurance premiums

Discount Rate

The discount rate of 3.97% based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2025

Changes in Total OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Fiduciary Net Position	NetOPEB Liability
Balance at June 30, 2024	\$ 354,878	\$ --	\$ 354,878
Changes for the year:			
Service cost	7,846	--	7,846
Interest	11,558	--	11,558
Employer Contributions		41,828	(41,828)
Differences between expected and actual experience	(62,554)	--	(62,554)
Changes in assumptions or other inputs	338	--	338
Benefit payments	(41,828)	(41,828)	--
Net changes	(84,640)	--	(84,640)
Balance at June 30, 2025	\$ 270,248	\$ --	\$ 270,238

Changes of assumptions and other inputs reflect a change in the discount rate from 3.60% to 3.97% in measurement dates June 30, 2022, to June 30, 2024, respectively.

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

The following presents the total OPEB liability of the District, as well as what the County Office of Education's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.97%) or 1-percentage point higher (4.97%) than the current discount rate:

	1% Decrease 2.97%	Discount Rate 3.97%	1% Increase 4.97%
Total OPEB Liability	\$ 286,029	\$ 270,248	\$ 255,132

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

The following presents the total OPEB liability of the District, as well as what the County Office of Education's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point-lower (6.50% per year) or 1-percentage point higher (8.50% per year) than the current healthcare cost trend rates:

	1% Decrease 6.50%	Healthcare Cost Trend Rate 7.50%	1% Increase 8.50%
Total OPEB Liability	\$ 248,566	\$ 270,248	\$ 294,617

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

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

For the year ended June 30, 2024 the District recognized OPEB expense of \$27,875. At June 30, 2025 the District reported deferred outflows of resources related to the following sources:

	Deferred Outflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 158,615	\$ 17,542
Changes in assumptions or other inputs	297	25,831
Contributions made subsequent to measurement date	21,083	
	<u>\$ 179,995</u>	<u>\$ 43,373</u>

At June 30, 2024 the District did not report any deferred inflows of resources relating to OPEB.

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

Year Ended June 30,	Deferred Outflow of Resources	Deferred Inflow of Resources
2026	\$ 29,968	\$ 7,234
2027	29,968	7,234
2028	29,968	7,234
2029	29,968	7,234
2030	29,968	7,234
Thereafter	9,072	7,203
	<u>\$ 158,912</u>	<u>\$ 43,373</u>

K. Commitments and Contingencies

Litigation

The District is not involved in litigation. In the opinion of management and legal counsel, the disposition of all litigation pending will not have a material effect on the financial statements.

State and Federal Allowances, Awards, and Grants

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

L. Subsequent Events

Subsequent events were evaluated through December 14, 2025, the date that the financial statements were available to be issued.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

M. Deferred Resources

As of June 30, 2025 Deferred Outflows of Resources consisted of:

	Balance 07/01/2024	Increases	Decreases	Balance 06/30/2025
Governmental Activities				
Pension Related				
CalSTRS	\$ 1,329,283	\$ 607,106	\$ 654,282	\$ 1,282,107
CalPERS	<u>271,964</u>	<u>314,575</u>	<u>239,547</u>	<u>346,992</u>
Total Governmental Activities	<u>1,601,247</u>	<u>921,681</u>	<u>893,829</u>	<u>1,629,099</u>
Total Deferred Outflows of Resources	<u>\$ 1,601,247</u>	<u>\$ 921,681</u>	<u>\$ 893,829</u>	<u>\$ 1,629,099</u>

As of June 30, 2025 Deferred Inflows of Resources consisted of:

	Balance 07/01/2024	Increases	Decreases	Balance 06/30/2025
Governmental Activities				
Pension Related				
CalSTRS	\$ 740,707	\$ 204,034	\$ 637,899	\$ 306,842
CalPERS	<u>200,871</u>	<u>378,236</u>	<u>223,883</u>	<u>355,224</u>
Total Governmental Activities	<u>941,578</u>	<u>582,270</u>	<u>861,782</u>	<u>662,066</u>
Total Deferred Inflows of Resources	<u>\$ 941,578</u>	<u>\$ 582,270</u>	<u>\$ 861,782</u>	<u>\$ 662,066</u>

N. Prior Period Adjustment

Effective July 1, 2024, The District implemented GASB Statement No. 101, Compensated Absences, which establishes new recognition and measurement criteria for compensated absences. As a result the District changed its method of accounting for compensated absences to comply with the new standard. The implementation of GASB Statement No. 101 resulted in a restatement of the beginning net position of governmental activities as of July 1, 2024. The affected financial statement line item is "NonCurrent Liabilities." The change in accounting principle resulted in the following restatement of beginning net position.

Beginning Net Position as reported in June 30, 2024 Report	\$ 5,705,118.00
Adjustment to Beginning Balance :	
GASB 101 Implementation	<u>(116,715.00)</u>
Beginning Net Position, as Restated	<u>\$ 5,588,403.00</u>

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

EXHIBIT B-1

GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 2,275,310	\$ 2,387,478	\$ 2,545,886	\$ 158,408
Education Protection Account Funds	106,602	297,534	681,427	383,893
Local Sources	3,778,334	3,874,365	3,474,070	(400,295)
Federal Revenue	381,815	380,725	292,711	(88,014)
Other State Revenue	868,588	1,980,308	1,879,284	(101,024)
Other Local Revenue	259,501	349,827	732,405	382,578
Total Revenues	<u>7,670,150</u>	<u>9,270,237</u>	<u>9,605,783</u>	<u>335,546</u>
Expenditures:				
Current:				
Certificated Salaries	2,755,249	2,763,049	2,907,967	(144,918)
Classified Salaries	1,006,871	905,177	969,293	(64,116)
Employee Benefits	1,939,888	1,895,352	1,899,276	(3,924)
Books And Supplies	869,597	564,887	409,350	155,537
Services And Other Operating Expenditures	2,508,103	2,059,753	1,853,106	206,647
Other Outgo	--	--	303,008	(303,008)
Direct Support/Indirect Costs	268,288	299,857	--	299,857
Capital Outlay	40,672	705,493	343,734	361,759
Total Expenditures	<u>9,388,668</u>	<u>9,193,568</u>	<u>8,685,734</u>	<u>507,834</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,718,518)</u>	<u>76,669</u>	<u>920,049</u>	<u>843,380</u>
Other Financing Sources (Uses):				
Transfers Out	(76,470)	(2,070,411)	(2,056,243)	14,168
Other Sources	--	(2,154)	--	2,154
Total Other Financing Sources (Uses)	<u>(76,470)</u>	<u>(2,072,565)</u>	<u>(2,056,243)</u>	<u>16,322</u>
Net Change in Fund Balance	(1,794,988)	(1,995,896)	(1,136,194)	859,702
Fund Balance, July 1	5,705,118	5,705,118	5,705,118	
Fund Balance, June 30	<u>\$ 3,910,130</u>	<u>\$ 3,709,222</u>	<u>\$ 4,568,924</u>	<u>\$ 859,702</u>

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 CALIFORNIA STATE TEACHERS RETIREMENT SYSTEM
 LAST TEN FISCAL YEARS

	Measurement Year *									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District's proportion of the net pension liability (asset)	0.0040%	0.0038%	0.0034%	0.0037%	0.0036%	0.0034%	0.0033%	0.0039%	0.0036%	0.0036%
District's proportionate share of the net pension liability (asset)	\$ 2,900,560	\$ 2,894,107	\$ 2,365,900	\$ 1,700,575	\$ 3,520,199	\$ 3,027,678	\$ 3,072,827	\$ 2,861,337	\$ 2,817,073	\$ 2,408,453
State's proportionate share of the net pension liability (asset) associated with the District	1,426,514	1,405,891	1,184,850	855,691	1,814,649	1,651,814	1,759,421	1,699,058	1,698,505	1,481,126
Total	<u>\$ 4,327,074</u>	<u>\$ 4,299,998</u>	<u>\$ 3,550,750</u>	<u>\$ 2,556,266</u>	<u>\$ 5,334,848</u>	<u>\$ 4,679,492</u>	<u>\$ 4,832,248</u>	<u>\$ 4,560,395</u>	<u>\$ 4,515,578</u>	<u>\$ 3,889,579</u>
District's covered payroll	\$ 2,625,681	\$ 2,288,759	\$ 2,042,790	\$ 2,100,533	\$ 2,000,657	\$ 1,869,889	\$ 1,812,686	\$ 1,812,686	\$ 1,635,859	\$ 1,730,124
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	110.47%	126.45%	115.82%	80.96%	175.95%	161.92%	169.52%	157.85%	172.21%	139.21%
Plan fiduciary net position as a percentage of the total pension liability	82.46%	80.62%	81.00%	87.00%	72.00%	73.00%	71.00%	69.00%	70.00%	74.00%

* The amounts presented are determined as of the Plan's measurement year which was as of June 30 in each prior calendar year from the District's fiscal year end.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 SCHEDULE OF DISTRICT CONTRIBUTIONS
 CALIFORNIA STATE TEACHERS RETIREMENT SYSTEM
 LAST TEN FISCAL YEARS

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 491,061	\$ 501,505	\$ 437,153	\$ 345,640	\$ 339,236	\$ 342,097	\$ 304,419	\$ 261,570	\$ 184,031	\$ 238,081
Contributions in relation to the contractually required contribution	(491,061)	(501,505)	(437,153)	(345,640)	(339,236)	(342,097)	(304,419)	(261,570)	(184,031)	(238,081)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
District's covered payroll	\$ 2,571,000	\$ 2,625,681	\$ 2,288,759	\$ 2,042,790	\$ 2,100,533	\$ 2,000,567	\$ 1,869,889	\$ 1,812,686	\$ 1,635,856	\$ 1,730,124
Contributions as a percentage of covered payroll	19.51%	16.65%	19.10%	16.92%	16.15%	17.10%	16.28%	14.43%	11.25%	13.76%

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
 LAST TEN FISCAL YEARS

	Measurement Year *									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District's proportion of the net pension liability (asset)	0.0037%	0.0045%	0.0048%	0.0055%	0.0057%	0.0055%	0.0053%	0.0060%	0.0062%	0.0061%
District's proportionate share of the net pension liability (asset)	\$ 1,306,968	\$ 1,621,710	\$ 1,639,404	\$ 1,123,379	\$ 1,737,849	\$ 1,605,166	\$ 1,425,093	\$ 1,442,384	\$ 1,251,552	\$ 901,198
District's covered payroll	\$ 735,851	\$ 787,028	\$ 711,410	\$ 800,222	\$ 807,190	\$ 768,846	\$ 706,869	\$ 706,869	\$ 734,972	\$ 838,148
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	177.61%	206.05%	230.44%	140.38%	215.30%	208.78%	201.61%	204.05%	170.29%	107.52%
Plan fiduciary net position as a percentage of the total pension liability	72.29%	69.96%	70.00%	81.00%	70.00%	70.00%	71.00%	72.00%	74.00%	79.00%

* The amounts presented are determined as of the Plan's measurement year which was as of June 30 in each prior calendar year from the District's fiscal year end.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 SCHEDULE OF DISTRICT CONTRIBUTIONS
 CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
 LAST TEN FISCAL YEARS

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 208,638	\$ 195,325	\$ 199,669	\$ 162,984	\$ 165,646	\$ 159,186	\$ 138,869	\$ 113,552	\$ 83,351	\$ 80,032
Contributions in relation to the contractually required contribution	(208,638)	(195,325)	(199,669)	(162,984)	(165,646)	(159,186)	(138,869)	(113,552)	(83,351)	(80,032)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
District's covered payroll	\$ 771,305	\$ 735,851	\$ 787,028	\$ 711,410	\$ 800,222	\$ 807,190	\$ 768,846	\$ 706,869	\$ 734,972	\$ 838,148
Contributions as a percentage of covered payroll	27.05%	26.54%	25.37%	22.91%	20.70%	19.72%	18.06%	16.06%	11.34%	9.55%

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS LAST TEN FISCAL YEARS *

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018		
Total OPEB liability:										
Service cost	\$ 7,846	\$ 14,794	\$ 14,794	\$ 11,493	\$ 22,064	\$ 21,370	\$ 20,697	\$ 23,744		
Interest (on the total OPEB liability)	11,588	3,481	3,481	5,466	22,467	22,154	22,940	18,891		
Changes of benefit terms and actual experience	(62,544)	101,421	248,396	(385,627)	--	--	--	--		
Changes of assumptions	(41,828)	(83,139)	(83,139)	(58,018)	(33,337)	(38,308)	(69,360)	(62,657)		
Benefit payments, including refunds of employee contributions	14,163	--	--	--	--	--	(15,495)	--		
Net change in total OPEB liability	(84,630)	--	146,975	(386,482)	11,194	5,216	(41,218)	123,226		
Total OPEB liability - beginning	354,878	354,878	207,903	594,385	583,191	577,975	619,193	495,967		
Total OPEB liability - ending	\$ 270,248	\$ 354,878	\$ 354,878	\$ 207,903	\$ 594,385	\$ 583,191	\$ 577,975	\$ 619,193		
Plan fiduciary net position										
Employer Contribution	\$ 41,828	\$ 83,139	\$ 83,139	\$ 58,018	\$ 33,337	\$ 38,308	\$ 69,360	\$ 62,657		
Expected benefit payments	(41,828)	(83,139)	(83,139)	(58,018)	(33,337)	(38,308)	(69,360)	(62,657)		
Change in Fiduciary net position	--	--	--	--	--	--	--	--		
Fiduciary Net Position	--	--	--	--	--	--	--	--		
Beginning of the year	--	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --		
End of the year	--	--	--	--	--	--	--	--		
Net OPEB liability	\$ 270,248	\$ 354,878	\$ 354,878	\$ 207,903	\$ 594,385	\$ 583,191	\$ 577,975	\$ 619,193		
Covered Payroll	\$ 694,372	\$ 683,179	\$ 683,179	\$ 669,140	\$ 3,828,328	\$ 3,707,824	\$ 3,591,113	\$ 2,519,555		
Net OPEB liability as a percentage of covered-employee payroll	38.92%	51.95%	51.95%	31.07%	15.53%	15.73%	16.09%	24.58%		

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

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

EXHIBIT C-1

CAFETERIA FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Federal Revenue	\$ 154,088	\$ 141,583	\$ (12,505)
Other State Revenue	104,366	104,939	573
Other Local Revenue	<u>150</u>	<u>(2,241)</u>	<u>(2,391)</u>
Total Revenues	<u>258,604</u>	<u>244,281</u>	<u>(14,323)</u>
Expenditures:			
Current:			
Classified Salaries	105,084	101,631	3,453
Employee Benefits	48,026	45,468	2,558
Books And Supplies	121,421	106,578	14,843
Services And Other Operating Expenditures	11,226	5,555	5,671
Capital Outlay	<u>43,108</u>	<u>43,108</u>	<u>--</u>
Total Expenditures	<u>328,865</u>	<u>302,340</u>	<u>26,525</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(70,261)</u>	<u>(58,059)</u>	<u>12,202</u>
Other Financing Sources (Uses):			
Transfers In	<u>(70,411)</u>	<u>56,243</u>	<u>126,654</u>
Total Other Financing Sources (Uses)	<u>(70,411)</u>	<u>56,243</u>	<u>126,654</u>
Net Change in Fund Balance	(140,672)	(1,816)	138,856
Fund Balance, July 1	<u>(150)</u>	<u>(150)</u>	
Fund Balance, June 30	<u>\$ (140,822)</u>	<u>\$ (1,966)</u>	<u>\$ 138,856</u>

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

EXHIBIT C-2

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS
 CAPITAL PROJECTS FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Federal Revenue	\$ --	\$ 51,009	\$ 51,009
Other Local Revenue	<u>10,000</u>	<u>504,399</u>	<u>494,399</u>
Total Revenues	<u>10,000</u>	<u>555,408</u>	<u>545,408</u>
Expenditures:			
Current:			
Books And Supplies	3,015	2,249	766
Services And Other Operating Expenditures	109,376	154,621	(45,245)
Capital Outlay	<u>247,500</u>	<u>336,928</u>	<u>(89,428)</u>
Total Expenditures	<u>359,891</u>	<u>493,798</u>	<u>(133,907)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(349,891)</u>	<u>61,610</u>	<u>411,501</u>
Other Financing Sources (Uses):			
Transfers In	<u>2,000,000</u>	<u>2,000,000</u>	<u>--</u>
Total Other Financing Sources (Uses)	<u>2,000,000</u>	<u>2,000,000</u>	<u>--</u>
Net Change in Fund Balance	1,650,109	2,061,610	411,501
Fund Balance, July 1	921,489	921,489	
Fund Balance, June 30	<u>\$ 2,571,598</u>	<u>\$ 2,983,099</u>	<u>\$ 411,501</u>

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

LOCAL EDUCATION AGENCY

ORGANIZATION STRUCTURE

JUNE 30, 2025

The Sierra-Plumas Joint Unified School District was established in 1951 and comprises an area of approximately 1600 square miles located in Plumas and Sierra Counties. There were no changes in boundaries of the District during the current year. The District is currently operating two elementary schools, one middle school, two high schools and one continuation high school.

Governing Board

<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Kelly Champion	President	December 2026
Rhynie Hollitz	Vice-President	December 2026
Patty Hall	Member	December 2028
John Martinetti	Member	December 2024
Richard Jaquez	Member	December 2024

Administration

Sean Snider
District Superintendent

Randy Jones
Director of Business Services / CBO

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

TABLE D-1

SCHEDULE OF AVERAGE DAILY ATTENDANCE
 YEAR ENDED JUNE 30, 2025

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
TK/K-3:				
Regular ADA	126.48	126.48	126.84	126.84
TK/K-3 Totals	126.48	126.48	126.84	126.84
Grades 4-6:				
Regular ADA	80.80	80.80	79.96	79.96
Grades 4-6 Totals	80.80	80.80	79.96	79.96
Grades 7 and 8:				
Regular ADA	51.48	51.48	50.82	50.82
Grades 7 and 8 Totals	51.48	51.48	50.82	50.82
Grades 9-12:				
Regular ADA	119.70	119.70	119.77	119.77
Grades 9-12 Totals	119.70	119.70	119.77	119.77
ADA Totals	378.46	378.46	377.39	377.39

N/A - There were no audit findings which resulted in necessary revisions to attendance.

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

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 SCHEDULE OF INSTRUCTIONAL TIME
 YEAR ENDED JUNE 30, 2025

TABLE D-2

Grade Level	Ed Code 46207 Minutes Requirement	2024-25 Actual Minutes	Number of Minutes Credited Form J-13A	Total Minutes Offered	Number of Actual Days	Traditional Calendar		Total Days Offered	Multitrack Calendar Days Offered	In Compliance with Instructional Days Provision
						Number of Days Credited Form J-13A	Number of Days Offered			
Transitional Kindergarten	36,000	34,800	--	34,800	180	--	180	180	N/A	Not In Compliance
Kindergarten	36,000	38,050	--	38,050	180	--	180	180	N/A	In Compliance
Grade 1	50,400	55,000	--	55,000	180	--	180	180	N/A	In Compliance
Grade 2	50,400	54,150	--	54,150	180	--	180	180	N/A	In Compliance
Grade 3	50,400	54,150	--	54,150	180	--	180	180	N/A	In Compliance
Grade 4	54,000	56,220	--	56,220	180	--	180	180	N/A	In Compliance
Grade 5	54,000	56,370	--	56,370	180	--	180	180	N/A	In Compliance
Grade 6	54,000	56,370	--	56,370	180	--	180	180	N/A	In Compliance
Grade 7	54,000	65,034	--	65,034	180	--	180	180	N/A	In Compliance
Grade 8	54,000	65,034	--	65,034	180	--	180	180	N/A	In Compliance
Grade 9	64,800	65,034	--	65,034	180	--	180	180	N/A	In Compliance
Grade 10	64,800	65,034	--	65,034	180	--	180	180	N/A	In Compliance
Grade 11	64,800	65,034	--	65,034	180	--	180	180	N/A	In Compliance
Grade 12	64,800	65,034	--	65,034	180	--	180	180	N/A	In Compliance

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46200 through 46207. This schedule is required of all districts, including basic aid districts.

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

This schedule has been prepared based upon the original approval calendar and instructional time planned by the District for the 2024/2025 fiscal year, as well as approved J-13A days, as received by the District, which identified the number of closure days in 2024/2025.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

TABLE D-3

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
 YEAR ENDED JUNE 30, 2025

General Fund	Budget 2026 (see note 1)	2025	2024	2023
Revenues and other financial sources	\$ 9,409,307	\$ 9,605,783	\$ 9,792,051	\$ 9,792,051
Expenditures	10,672,324	8,685,734	8,736,060	8,736,060
Other uses and transfers out	132,232	2,056,243	308,858	308,858
Total outgo	<u>10,804,556</u>	<u>10,741,977</u>	<u>9,044,918</u>	<u>9,044,918</u>
Change in fund balance (deficit)	<u>(1,395,249)</u>	<u>(1,136,194)</u>	<u>747,133</u>	<u>747,133</u>
Ending fund balance	\$ <u>3,909,630</u>	\$ <u>4,568,924</u>	\$ <u>5,705,118</u>	\$ <u>5,569,223</u>
Available reserves (see note 2)	\$ <u>1,990,982</u>	\$ <u>2,215,187</u>	\$ <u>4,081,723</u>	\$ <u>3,631,622</u>
Available reserves as a percentage of total outgo (see note 3)	<u>18.4%</u>	<u>20.6%</u>	<u>45.1%</u>	<u>40.2%</u>
Total long-term debt	\$ <u>4,478,319</u>	\$ <u>4,478,319</u>	\$ <u>4,884,189</u>	\$ <u>4,383,427</u>
Average daily attendance at P-2	<u>378</u>	<u>378</u>	<u>356</u>	<u>351</u>

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

NOTES:

- 1 Budget 2026 is included for analytical purposes only and has not been subjected to audit.
- 2 Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

TABLE D-4

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
 REPORT WITH AUDITED FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2025

	Student Activity Special Revenue Fund
	<u> </u>
June 30, 2025, annual financial and budget report fund balances	\$ <u> -- </u>
Adjustments and reclassifications:	
Increasing (decreasing) the fund balance:	
Record Student Activity Fund Equity not reported on SACS Report	120,056
	<u> -- </u>
Net adjustments and reclassifications	<u> 120,056 </u>
June 30, 2025, audited financial statement fund balances	\$ <u><u> 120,056 </u></u>

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

There were no charter schools chartered by Sierra-Plumas Joint Unified School District.

Independent Auditor's Report on Internal Control over Financial Reporting and
On Compliance and Other Matters Based on an Audit of Financial Statements
Performed In Accordance With *Government Auditing Standards*

Board of Trustees
Sierra-Plumas Joint Unified School District
Loyalton, California 96118

Members of the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sierra-Plumas Joint Unified School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Sierra-Plumas Joint Unified School District's basic financial statements, and have issued our report thereon dated December 14, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Sierra-Plumas Joint Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sierra-Plumas Joint Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Sierra-Plumas Joint Unified School District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item findings and questioned costs as item(s) 2025-001 to 2025-003 that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sierra-Plumas Joint Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item(s) 2025-004 to 2025-008.

Sierra-Plumas Joint Unified School District's Response to Findings

Sierra-Plumas Joint Unified School District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Sierra-Plumas Joint Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Respectfully submitted,



SingletonAuman PC

Susanville, CA
December 14, 2025

Independent Auditor's Report on State Compliance

Board of Trustees
Sierra-Plumas Joint Unified School District
Loyalton, California 96118

Members of the Board of Trustees:

Report on Compliance

Opinion

We have audited the Sierra-Plumas Joint Unified School District (District) compliance with the requirements specified in the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, as prescribed in Title 5, California Code of Regulations Section 19810, issued by the Education Audit Appeals Panel, applicable to the District's state program requirements identified below for the year ended June 30, 2025.

In our opinion, Sierra-Plumas Joint Unified School District complied, in all material respects, with the compliance requirement referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2025.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

LOCAL EDUCATION AGENCIES

OTHER THAN CHARTER SCHOOLS:

A. Attendance	Yes
B. Teacher Certification and Misassignments	Yes
C. (reserved).....	N/A
D. Independent Study	No (See Below)
E. Continuation Education	No (See Below)
F. Instructional Time	Yes
G. Instructional Materials.....	Yes
H. Ratio of Administrative Employees to Teachers	Yes
I. Classroom Teacher Salaries	Yes
J. Early Retirement Incentive	N/A
K. GANN Limit Calculation	Yes
L. School Accountability Report Card	Yes
M. Juvenile Court Schools	N/A
N. Middle or Early College High Schools	N/A
O. K-3 Grade Span Adjustment	Yes
P. (reserved).....	N/A
Q. Apprenticeship: Related and Supplemental Instruction	N/A
R. Comprehensive School Safety Plan	Yes
S. District of Choice	N/A
TT. Home to School Transportation Reimbursement	N/A

**SCHOOL DISTRICTS, COUNTY OFFICES OF
EDUCATION, AND CHARTER SCHOOLS:**

T. Proposition 28 Arts and Music in Schools	Yes
U. After/Before School Education and Safety Program	N/A
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study-Course Based	No (See Below)
Z. Immunizations	Yes
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G)	N/A
CZ. Career Technical Education Incentive Grant	Yes
DZ. Expanded Learning Opportunities Program	Yes
EZ. Transitional Kindergarten	Yes
FZ. Kindergarten Continuance	Yes

CHARTER SCHOOLS:

AA. Attendance	N/A
BB. Mode of Instruction	N/A
CC. Nonclassroom-Based Instruction/Independent Study.....	N/A
DD. Determination of Funding for Nonclassroom-Based Instruction	N/A
EE. Annual Instructional Minutes - Classroom Based	N/A
FF. Charter School Facility Grant Program	N/A

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

We did not perform testing for Independent Study, Independent Study-course based, or Continuation Education. The procedures were not required to be performed because the ADA was below the testing threshold.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in material weaknesses or significant deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

Other Matters

The results of our auditing procedures disclosed instances of non compliance with the statutory requirements for programs noted above, which are required to be reported in accordance with the State's audit guide, 2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting prescribed in Title 5, California Code of Regulations Section 19810 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2025-004 to 2025-008.

Sierra Plumas Joint Unified School District's Response to Findings

Sierra Plumas Joint Unified School District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Sierra Plumas Joint Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



SingletonAuman PC

Susanville, CA

December 14, 2025

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2025

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? X Yes No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Noncompliance material to financial statements noted? Yes X No

2. State Awards

Any audit findings disclosed that are required to be reported in accordance with the state's Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting? X Yes No

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

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

B. Financial Statement Findings

Internal Control - Material Weakness

Finding 2025-001 Lack of Segregation of Duties (CDDC#30000)

Criteria upon which audit finding is based (Legal Citation)

AU-C Section 265 Communicating Internal Control Related Matters Identified in an Audit

Finding (Condition)

An inadequate segregation of duties exists in several key areas:

In the areas of cash, fixed assets, debt and equity the District does not have sufficient staff to separate the authorization, recording and custody functions as would be required in an ideal system of internal controls.

In the area of grant and entitlement revenue, accounts receivable, unearned revenue, and the financial reporting and closing process, the CBO has primary responsibility for recording and reconciling, and in some cases authorizing transactions, without review or approval by an individual or comparable accounting experience, or financial knowledge.

Amount of Questioned Costs, How Computed and Prevalence

None.

Effect

The District has exposure to risk of financial statement misstatement and the potential risk of fraud that may not be prevented or detected by the District's system of internal control.

Cause

Due to the number of personnel assigned to duties that involve access to the general ledger and other accounting records and who also have custody of and responsibility for handling cash and other assets, an inadequate segregation of duties exists.

Recommendation

In certain areas of cash, fixed assets, debt and equity we recommend that the District employees and Board maintain diligence for the risks of not having an adequate segregation of duties.

In the areas of Grants, and the Financial Reporting & close process, the District should consider implementing a process whereby these activities are reviewed by an experienced governmental accountant.

District's Response

The District concurs with this finding.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

B. Financial Statement Findings

Internal Control - Material Weakness

Finding 2025-002 Student Body Funds (CDDC#30000)

Criteria upon which audit finding is based (Legal Citation)

AU-C Section 265 Communicating Internal Control Related Matters Identified in an Audit

Finding (Condition)

The District student body funds do not appear to be maintaining the necessary documentation to support cash receipts, such as tracking of individual ticket sales. Additionally, the student body accounts are not depositing funds timely, and the student body funds, are unable to verify accounts that the deposits were made to.

Amount of Questioned Costs, How Computed and Prevalence

10 exceptions noted in 10 transactions tested.

Effect

The ASB funds are at risk for missappropriation.

Cause

Student Body groups have not implemented proper procedures to ensure the integrity of student body funds.

Recommendation

Our recommendation for the District is to provide additional training to ASB support staff and to follow ASB requirements as outlined in the Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference.

District's Response

The District concurs with this finding.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

B. Financial Statement Findings

Internal Control - Material Weakness

Finding 2025-003 Lack of Bank Reconciliations (CDDC#30000)

Criteria upon which audit finding is based (Legal Citation)

AU-C Section 265 Communicating Internal Control Related Matters Identified in an Audit

Finding (Condition)

We noted that the District did not prepare timely bank reconciliations for the revolving cash account during the fiscal year and no documentation was provided to demonstrate that the reconciliations were reviewed.

Amount of Questioned Costs, How Computed and Prevalence

None.

Effect

Without timely monthly reconciliations, the District is unable to verify the accuracy of records. This increases the risk of undetected errors, misstatements, or irregularities, and reduces the reliability of financial information.

Cause

It appears that the District does not have a formal process in place to ensure that bank reconciliations are completed timely and reviewed.

Recommendation

We recommend that the District implement a process to prepare and review bank account reconciliations on a monthly basis. Reconciliations should be documented, dated, and reviewed by someone independent of the account's day-to-day activity.

District's Response

The District concurs with this finding.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

C. State Compliance and Questioned Costs

Finding 2025-004 Unduplicated Pupils CDDC #40000

Criteria upon which audit finding is based (Legal Citation)
 California Education Code Section 42238

Finding (Conditions)

The District was unable to provide a Snap Shot 1.18 with NSLP programs listed. As a result, this caused the District to understate the total grant amount they were entitled to.

Amount of Questioned Costs, How Computed and Prevalence

	Data Field
Calculating the Cost of LCFF Unduplicated Pupil Count Audit Finding	
Total Adjusted Enrollment from the UPP exhibit as of P-2	1,208
Total Adjusted Unduplicated Pupil Count from the UPP exhibit as of P-2	489
Audit Adjustment - Number of Enrollment	
Audit Adjustment - Number of Unduplicated Pupil Count	(9)
Revised Adjusted Enrollment	1,208
Revised Adjusted Unduplicated Pupil Count	480
UPP calculated as of P-2	0.4048
Revised UPP for audit finding	0.3974
Charter Schools Only: Determinative School District Concentration Cap	
Revised UPP adjusted for Concentration Cap	0.3974
Supplemental and Concentration Grant TK/K-3 ADA	132
Supplemental and Concentration Grant 4-6 ADA	89
Supplemental and Concentration Grant 7-8 ADA	55
Supplemental and Concentration Grant 9-12 ADA	123
Adjusted Base Grant per TK/K-3 ADA	11,068
Adjusted Base Grant per 4-6 ADA	10,177
Adjusted Base Grant per 7-8 ADA	10,478
Adjusted Base Grant per 9-12 ADA	12,460
Supplemental Grant Funding calculated as of P-2	363,612
Revised Supplemental Grant Funding for audit finding	356,964
Supplemental Grant Funding audit adjustment	(6,648)
Concentration Grant Funding calculated as of P-2	--
Revised Concentration Grant Funding for audit finding	--
Concentration Grant Funding audit adjustment	--
Total Supplemental and Concentration audit adjustment	(6,648)

Effect

The absence of the NSLP on the Snap Shot 1.18 prevents us from being able to determine if the student is 181-free or 182-reduced in relation to the meal applications parent/guardians complete. This also exposes the District to audit findings, possible funding reversals, and compliance issues with state documentation requirements.

Cause

The noncompliance resulted from inadequate reporting of Snap Shot 1.18, Cal Pads and the NSLP column.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

Recommendation

It is recommended that the District strengthen internal controls over the data entry into Cal Pads, provide regular training to staff on documentation requirements, and conduct periodic internal reviews to ensure all required documentation is maintained.

District's Response

The District concurs with this finding.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

C. State Compliance and Questioned Costs

Finding 2025-005 Expanded Learning Opportunities Program CDDC#40000

Criteria upon which audit finding is based (Legal Citation)

California Education Code Section 46120: Governing ELOP requirements.

Finding (Conditions)

In our testing of the State Compliance, under the ELOP section of the audit guide, we noted some significant deficiencies: Under Expanded Learning Opportunities Program (ELOP), EC Section 46120 (b)(1)(B) states "For at least 30 non-school days, inclusive of extended school year days... no fewer than 8 hours of in person expanded learning opportunities per day." Downieville Elementary in the Sierra Plumas Joint Unified School District, ran for 21 non-school days. This is 9 days short of the required 30 non-school days per ELOP in the audit guide.

Amount of Questioned Costs, How Computed and Prevalence

	School District
Calculating the Cost of ELO-P Audit Finding	
Data Input and Calculated Fields "	
LEA Funding Rate	Rate 2
ELO-P Entitlement Calculation based on Rate 1 or Rate 2	165,948
Section A - Offering and Access	
Total Classroom-Based Enrollment, Grades TK/K-6"	
Total Classroom-Based UPC, Grades TK/K-6	
Students Eligible for ELO-P Offering and Access (Rate 1 = Item Number 3, Rate 2 = Item Number 4)	-
Number of Eligible Students Not Offered and Provided Access to ELO-P	
Proportional Penalty Factor	--
ELO-P Offering and Access Penalty [EC 46120(c)(2)]	--
Section B - Days	
Instructional Days"	180
ELO-P offered on instructional days totaling 9 hours [EC 46120(b)(1)(A)]	180
Required Intersession ELO-P days	30
Actual ELO-P intersession days totaling 9 hours	21
ELO-P days short	9
Penalty Factor	0
Penalty Calculation	7,169
Total penalty"	7,169

Effect

The District is out of compliance with CDE requirements.

Cause

The District is not following appropriate policies and procedures per the Ed Code set forth by the California Department of Education.

Recommendation

We recommend the District implement a program 30 non-school days of ELOP for all schools. This could be attained through weekends, summers, or any other non- regular school day.

District's Response

The District concurs with this finding.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

C. State Compliance and Questioned Costs

Finding 2025-006 Instructional Minutes CDDC#40000

Criteria upon which audit finding is based (Legal Citation)

California Education Code Sections 46207, 46208, 476012(d)(3), 47612.5, and California Code of Regulations, Title 5, 11960.

Finding (Conditions)

For grades TK instructional minutes totaled 34,800 which is 1200 minutes, per grade less than the require 36,000 instructional minutes required.

Amount of Questioned Costs, How Computed and Prevalence

Affected grade level(s)	TK
Affected grade level ADA	38
Derived Value of ADA by Grade Span	\$11,964
Number of required minutes	36,000
Number of minutes short	1,200
Percentage of Minutes Not Offered	3.33%
Affected LCFF Apportionment by Grade Span	\$460,258
Instructional Time Penalty by Grade Span	\$15,327

Effect

Insufficient instructional time offered to grade TK.

Cause

The District had incorrectly calculated of instructional time during a bell schedule revision.

Recommendation

We recommend that the District implement a bell schedule that maintains a sufficient amount of instruction time for all grades. If the district experiences modifications of the bell schedule during the year instructional minutes should be recalculated to ensure compliance with California instructional minutes requirements.

District's Response

The District concurs with this finding.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2025

C. State Compliance and Questioned Costs

Finding 2025-007 Kindergarten Continuance CDDC#40000

Criteria upon which audit finding is based (Legal Citation)

California Education Code Section 48000(c) requires that, for each kindergarten student retained for a second year, a Kindergarten Continuance form, signed by the parent or guardian, must be on file to document parental agreement with the retention.

Finding (Conditions)

During our review of student files for the 2024-25 school year, we noted that one kindergarten student retained for a second year did not have a completed Kindergarten Continuance form on file.

Amount of Questioned Costs, How Computed and Prevalence

The Average Daily Attendance (ADA) for the retention year for this student, \$10,647.02, must be excluded from the district's funding claim.

The questioned cost is calculated based on the ADA generated by this student during the retention year, as determined by the student's actual attendance records which was 161 days attended, divided by the total number of days, 180, in the school year resulting in 0.89. This number is then multiplied by the LCFF derived value per ADA, \$11,964.07 resulting in the estimated dollar value at \$10,647.02.

Excluded ADA	Derived Value of ADA - Kindergarten	Calculated Question Costs
1	11,964	10,647

Effect

The District was not in compliance with state requirements for kindergarten retention documentation. This could result in the district being ineligible to claim ADA for this student for the second year of kindergarten, potentially reducing state funding.

Cause

The District did not have adequate procedures in place to ensure that the required Kindergarten Continuance form was completed and retained for all students subject to retention.

Recommendation

We recommend the District implement procedures to ensure that a completed Kindergarten Continuance form is obtained and retained for every kindergarten student retained for a second year, in accordance with California Education Code Section 48011. Staff should be trained on the importance of this documentation for compliance and funding purposes.

District's Response

The District concurs with this finding.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

C. State Compliance and Questioned Costs

Finding 2025-008 Education Protection Account Website Requirement CDDC#40000

Criteria upon which audit finding is based (Legal Citation)

California Constitution, Article XIII, Section 36(e): Each local agency, as a condition of receiving funds from the Education Protection Account, shall annually post an accounting of how much money was received from the account and how that money was spent on its website.

Finding (Conditions)

The Sierra-Plumas Joint Unified School District did not post the required report of expenditures of Education Protection Account (EPA) funds for the fiscal year ended June 30, 2025, on its website. This omission was identified during our testing.

Amount of Questioned Costs, How Computed and Prevalence

None. This finding relates to a reporting requirement.

Effect

Failure to comply with the constitutional requirement may result in noncompliance with state law, and could potentially jeopardize future funding from the Education Protection Account.

Cause

The District did not have adequate monitoring controls in place to ensure that the EPA expenditure report was posted to the organization's website as required.

Recommendation

We recommend that the District establish and implement formal procedures to ensure that the annual EPA expenditure report is posted timely to the website in accordance with Article XIII, Section 36 of the California Constitution.

District's Response

The District concurs with this finding.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
Finding 2024-001 Lack of Segregation of Duties	Not Implemented	See Current Year Finding 2025-001.
Finding 2024-002 Sierra County Cash in Treasury Weaknesses	Implemented	

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2025

Person Monitoring Corrective Action Plan

District Superintendent - Sean Snider

Finding 2025-001 Lack of Segregation of Duties (CDDC#30000)

Finding (Condition)

An inadequate segregation of duties exists in several key areas:

In the areas of cash, purchasing, payroll, fixed assets, debt and equity the District does not have sufficient staff to separate the authorization, recording and custody functions as would be required in an ideal system of internal controls.

In the area of grant and entitlement revenue, accounts receivable, unearned revenue, and the financial reporting and closing process, the CBO has primary responsibility for recording and reconciling, and in some cases authorizing transactions, without review or approval by an individual or comparable accounting experience, or financial knowledge.

In the areas of payroll processing and purchasing, single individuals have duties which crossover conflicting areas of responsibility, such as custody of cash, as well as responsibility for recording and reconciling account activity, and authorizing transactions.

Corrective Action Planned

In areas of cash, purchasing, payroll, fixed assets, debt and equity the District employees and Board will maintain diligence for the risks of not having an adequate segregation of duties.

In the areas of Grants, and the Financial Reporting & close process, the District will consider implementing a process whereby these activities are reviewed by an experienced governmental accountant. Additionally, the District will consider having the Superintendent review the allocation of payroll & other expenditures to programs at least annually.

Expected Completion Date

Ongoing

Finding 2025-002 Student Body Funds (CDDC#30000)

Finding (Condition)

The District student body funds do not appear to be maintaining the necessary documentation to support cash receipts, such as tracking of individual ticket sales. Additionally, the student body accounts are not depositing funds timely, and the student body funds, are unable to verify accounts that the deposits were made to.

Corrective Action Planned

The District will implement policies and procedures in regards the student body funds to ensure that all cash receipts and cash disbursements are properly accounted for and approved.

Expected Completion Date

Ongoing

Finding 2025-003 Lack of Bank Reconciliations (CDDC#30000)

Finding (Condition)

We noted that the District did not prepare timely bank reconciliations for the revolving cash account during the fiscal year and no documentation was provided to demonstrate that reconciliations were reviewed.

Corrective Action Planned

The District will implement a process to prepare and review bank account on a monthly basis. Reconciliations should be documented, dated, and reviewed by someone independent of the account's day-to-day activity.

Expected Completion Date

Ongoing

Finding 2025-004 Unduplicated Pupils (CDDC #40000)

Finding (Conditions)

The District was unable to provide a Snap Shot 1.18 with NSLP programs listed. As a result, the students who are eligible for free or reduced-price meals could not be substantiated for audit purposes.

Corrective Action Planned

The district will strengthen internal controls over the inputting of information into Cal Pads, provide regular training to staff on documentation requirements, and conduct periodic internal reviews to ensure all required documentation is maintained and available for audit.

Expected Completion Date

Ongoing

Finding 2025-005 Expanded Learning Opportunities Program (CDDC#40000)

Finding (Conditions)

In our testing of the State Compliance, under the ELOP section of the audit guide, we noted some significant deficiencies: Under Expanded Learning Opportunities Program (ELOP), EC Section 46120 (b)(1)(B) states "For at least 30 non-school days, inclusive of extended school year days... no fewer than 8 hours of in person expanded learning opportunities per day." Downieville Elementary in the Sierra Plumas Joint Unified School District, ran for 21 non-school days. This is 9 days short of the required 30 non-school days per ELOP in the audit guide.

Corrective Action Planned

The District will implement policies and procedures for the 30 non-school days of ELOP for all schools. This could be attained through weekends, summers, or any other non- regular school day.

Expected Completion Date

Ongoing

Finding 2025-006 Instructional Minutes (CDDC#40000)

Finding (Conditions)

For grades TK instructional minutes totaled 34,800 which is 1200 minutes, per grade less than the require 36,000 instructional minutes required.

Corrective Action Planned

The District implement a bell schedule that maintains a sufficient amount of instruction time for grades TK-3rd. If the district experiences modifications of the bell schedule during the year instructional minutes should be recalculated to ensure compliance with California Laws.

Expected Completion Date

Ongoing

Finding 2025-007 Kindergarten Continuance (CDDC#40000)

Finding (Conditions)

During our review of student files for the 2024-25 school year, we noted that one kindergarten student retained for a second year did not have a completed Kindergarten Continuance form on file.

Corrective Action Planned

The district will implement procedures to ensure that a completed Kindergarten Continuance form is obtained and retained for every kindergarten student retained for a second year, in accordance with California Education Code Section 48011. Staff should be trained on the importance of this documentation for compliance and funding purposes.

Expected Completion Date

Ongoing

Finding 2025-008 Education Protection Account Website Requirement (CDDC#40000)

Finding (Conditions)

The Sierra-Plumas Joint Unified School District did not post the required report of expenditures of Education Protection Account (EPA) funds for the fiscal year ended June 30, 2025, on its website. This omission was identified during our testing.

Corrective Action Planned

The District will establish and implement formal procedures to ensure that the annual EPA expenditure report is posted timely to the website in accordance with Article XIII, Section 36 of the California Constitution.

Expected Completion Date

Ongoing

Sierra County Special Education

2024-2025 School Accountability Report Card

(Published During the 2025-2026 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2025-26 School Contact Information

School Name	Sierra County Special Education
Street	109 Beckwith Street
City, State, Zip	Loyalton, CA 96118
Phone Number	530-993-1660
Principal	Heidi Bethke
Email Address	hbethke@spjUSD.org
School Website	
Grade Span	
County-District-School (CDS) Code	46104626077267

2025-26 District Contact Information

District Name	Sierra County Office of Education
Phone Number	530-993-1660
Superintendent	James Berardi
Email Address	jberardi@spjUSD.org
District Website	www.sierracountyschools.org

2025-26 School Description and Mission Statement

Our mission is to provide a primary education with a goal of all children achieving literacy. We provide children with the tools to encourage their total development, enhance their self-esteem and realize their potential in a safe, secure environment.

Sierra County Office of Education Special Education serves Sierra-Plumas Joint Unified School District students. Please see individual Sierra-Plumas Joint Unified School District school sites' School Accountability Report Cards for more detail.

Sierra County Office of Education students include students who attend school in the State of Nevada and are reported as out-of-state students. Therefore, no data is reflected for those students in this report.

Sierra County Special Education student population is fewer than 10, therefore no data is reflected for those students in this report. Students attending Sierra-Plumas Joint Unified School District are listed under the enrollment of their respective schools.

About this School

2024-25 Student Enrollment by Grade Level

Grade Level	Number of Students
Transitional Kindergarten (TK)	N/A
Kindergarten	N/A
Grade 1	N/A
Grade 2	N/A
Grade 3	N/A
Grade 4	N/A
Grade 5	N/A
Grade 6	N/A
Grade 7	N/A
Grade 8	N/A
Grade 9	N/A
Grade 10	N/A
Grade 11	N/A
Grade 12	N/A
Total Enrollment	N/A

2024-25 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	N/A
Male	N/A
Non-Binary	N/A
American Indian or Alaska Native	N/A
Asian	N/A
Black or African American	N/A
Filipino	N/A
Hispanic or Latino	N/A
Native Hawaiian or Pacific Islander	N/A
Two or More Races	N/A
White	N/A
English Learners	N/A
Foster Youth	N/A
Homeless	N/A
Migrant	N/A
Socioeconomically Disadvantaged	N/A
Students with Disabilities	N/A

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)					234405.2	84
Intern Credential Holders Properly Assigned					4853	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)					12001.5	4.3
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)					11953.1	4.28
Unknown/Incomplete/NA					15831.9	5.67
Total Teaching Positions					279044.8	100

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2022-23 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)					231142.4	83.24
Intern Credential Holders Properly Assigned					5566.4	2
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)					14938.3	5.38
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)					11746.9	4.23
Unknown/Incomplete/NA					14303.8	5.15
Total Teaching Positions					277698	100

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2023-24 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown/Incomplete/NA						
Total Teaching Positions						

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2021-22	2022-23	2023-24
Permits and Waivers			
Misassignments			
Vacant Positions			
Total Teachers Without Credentials and Misassignments			

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2021-22	2022-23	2023-24
Credentialed Teachers Authorized on a Permit or Waiver			
Local Assignment Options			
Total Out-of-Field Teachers			

Class Assignments

Indicator	2021-22	2022-23	2023-24
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)			
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)			

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2025-26 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Sierra County Office of Education Special Education serves Sierra-Plumas Joint Unified School District students. Those students use textbooks issued by their school of enrollment. Please see the sections on Textbooks within the individual Sierra-Plumas school sites' School Accountability Report Cards for more detail.

Year and month in which the data were collected N/A

Subject	List of Textbooks and Other Instructional Materials / Indicate if from Most Recent Adoption / Year of Adoption	Percent Students Lacking Own Assigned Copy
Reading/Language Arts		N/A
Mathematics		N/A
Science		N/A
History-Social Science		N/A
Foreign Language		N/A
Health		N/A
Visual and Performing Arts		N/A
Science Laboratory Equipment (grades 9-12)		N/A

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

To determine the condition of our facilities, our district performs an annual inspection using the Facilities Inspection Tool which is issued by the Office of Public School Construction. Based on that survey we've answered the questions you see on this report. Please note that the information reflects the condition of our building as of the date of the report. Since that time, those conditions may have changed.

Year and month of the most recent FIT report June 2025

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned

School Facility Conditions and Planned Improvements

Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs		X		Roof needs repair
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
English Language Arts/Literacy (grades 3-8 and 11)					47	48
Mathematics (grades 3-8 and 11)					35	37

2024-25 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					

White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2024-25 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					

Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
Science (grades 5, 8 and high school)					30.73	32.33

2024-25 CAASPP Test Results in Science by Student Group

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2024-25 Career Technical Education Programs

Sierra County Office of Education Special Education serves Sierra-Plumas Joint Unified School District students. Please see the Sierra-Plumas Joint Unified School District individual school sites' School Accountability Report Cards for more detail.

2024-25 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	

2024-25 Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
Pupils Enrolled in Courses Required for UC/CSU Admission	
Graduates Who Completed All Courses Required for UC/CSU Admission	

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2024-25 California Physical Fitness Test Participation Rates

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2025-26 Opportunities for Parental Involvement

Sierra County Office of Education welcomes parental involvement. This process is altered each year in accordance with student attendance, parent schedules and district school parent involvement activities. Parents are most involved with their children at their individual sites.

C. Engagement

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school Dropout Rates;
- High school Graduation Rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
Dropout Rate							8.2	8.9	
Graduation Rate							86.2	86.4	

2024-25 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2023-24 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at www.cde.ca.gov/ds/ad/acgrinfo.asp.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students			
Female			
Male			
Non-Binary			
American Indian or Alaska Native			
Asian			
Black or African American			
Filipino			
Hispanic or Latino			
Native Hawaiian or Pacific Islander			
Two or More Races			
White			
English Learners			
Foster Youth			
Homeless			
Socioeconomically Disadvantaged			
Students Receiving Migrant Education Services			
Students with Disabilities			

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
Non-Binary				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions data.

Suspensions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
						3.6%	3.28%	

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

This table displays expulsions data.

Expulsions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
						0.08%	0.07%	

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
Non-Binary		
American Indian or Alaska Native		
Asian		
Black or African American		
Filipino		
Hispanic or Latino		
Native Hawaiian or Pacific Islander		
Two or More Races		
White		
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students Receiving Migrant Education Services		
Students with Disabilities		

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2025-26 School Safety Plan

Sierra County Office of Education is situated in a small rural town. Staff members remain vigilant during school breaks and before and after school each day. Being very small and intimate, the staff is very familiar with all of the parents, guardians and other family members of the children. The school building is situated securely between Loyalton Elementary School, Loyalton Middle School and the District Office Complex. All visitors are asked to check in at the school office, and regular school volunteers are screened. Our Safety Plan is based on the National Emergency Management System. The plan covers emergency action procedures and general crisis management for potential situations in the classroom, outside the building and while on school buses. The School Safety Plan is reviewed annually by the administrators and the Board of Education. The school runs practice safety drills (fire, earthquake, intruder) several times a year on a surprise basis to monitor the effectiveness of each drill. This includes a week-long safety training for all staff and students.

2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

2023-24 Secondary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

2024-25 Secondary Average Class Size and Class Size Distribution

This table displays the 2024-25 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

2024-25 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

2024-25 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The “Other” category is for all other student support services staff positions not listed.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2023-24 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2023-24 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	n/a	n/a	n/a	n/a
District	N/A	N/A	n/a	\$88,171
Percent Difference - School Site and District	N/A	N/A	n/a	n/a
State	N/A	N/A	\$11,146	\$100,245
Percent Difference - School Site and State	N/A	N/A	n/a	n/a

Fiscal Year 2024-25 Types of Services Funded

Sierra County Office of Education Special Education serves Sierra-Plumas Joint Unified School District students. Please see the Sierra-Plumas Joint Unified School District individual school sites' School Accountability Report Cards for more detail.

Fiscal Year 2023-24 Teacher and Administrative Salaries

This table displays the 2023-24 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary		
Mid-Range Teacher Salary		
Highest Teacher Salary		
Average Principal Salary (Elementary)		
Average Principal Salary (Middle)		
Average Principal Salary (High)		
Superintendent Salary		
Percent of Budget for Teacher Salaries		
Percent of Budget for Administrative Salaries		

2024-25 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

Percent of Students in AP Courses

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

Subject	Number of AP Courses Offered
Computer Science	
English	
Fine and Performing Arts	
Foreign Language	
Mathematics	
Science	
Social Science	
Total AP Courses Offered Where there are student course enrollments of at least one student.	

Professional Development

In conjunction with Sierra-Plumas Joint Unified School District, a Professional Learning Community (PLC) was implemented and meets regularly throughout the school year (typically 2 full days before students arrive on campus in the fall, additional full days as scheduled, and the remainder are partial days on Wednesdays with Early Release). The primary focus is the utilization of technology in order to increase student achievement. Please see the Sierra-Plumas Joint Unified School District individual school sites' School Accountability Report Cards for more detail.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2023-24	2024-25	2025-26
Number of school days dedicated to Staff Development and Continuous Improvement	39	39	39

Downieville Elementary School

2024-2025 School Accountability Report Card

(Published During the 2025-2026 School Year)



General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2025-26 School Contact Information

School Name	Downieville Elementary School
Street	130 School St.
City, State, Zip	Downieville, CA 95936-0396
Phone Number	530.289.3473
Principal	James Berardi
Email Address	jberardi@spjUSD.org
School Website	dvl.sierracountyschools.org
Grade Span	
County-District-School (CDS) Code	46701776050611

2025-26 District Contact Information

District Name	Sierra-Plumas Joint Unified School District
Phone Number	530-993-1660
Superintendent	Sean Snider
Email Address	ssnider@spjUSD.org
District Website	www.sierracountyschools.org

2025-26 School Description and Mission Statement

Downieville is located on the western slopes of the Sierra Nevada and is the county seat. Its year-round population is approximately 325, but that number swells during the summer due to tourism. Presently, the chief employers in the community are the County of Sierra, Cal-Trans, tourist-related businesses and the schools. Along with recreation, the economy was formerly based in mining and forestry, but the last decade has seen an employment decline in these areas causing an exodus of families from the region. Many homes have been purchased as second homes and are only used during the summer tourist season.

Downieville Elementary School is a small community of three multi-grade classrooms. The first is a pre-K through first grade class until lunch when the pre-K and Kindergarten student's day is over and the first grade students join the second and third grade class. The fourth and fifth grade class makes up the remainder of the school. The school is located at the same site as the Junior-Senior High school. They share their site administrator, office, special education, facility, custodial and kitchen staff. This highly unique school offers the students the opportunity to receive a lot of direct attention from either their certificated instructor or the aide in the classroom. The kids have an opportunity to work at their grade level or move up or down as needed to become successful.

The mission of the Downieville Schools is to provide all students with opportunities, encouragement, and support needed for a successful transition into the 21st Century job market and community. This will be achieved through the collaboration of all stakeholders--staff, students, parents, and community members.

The vision of the Downieville Schools is to provide students with a standards-based curriculum and extra curricular program with academic rigor, creativity, and a safe learning environment. Students from Downieville will be productive, compassionate, & responsible citizens of the global community.

The attendance area includes several small communities from Bassetts to Alleghany along the Highway 49 corridor.

About this School

2024-25 Student Enrollment by Grade Level

Grade Level	Number of Students
Transitional Kindergarten (TK)	1
Kindergarten	1
Grade 1	5
Grade 2	3
Grade 3	4
Grade 4	3
Grade 5	3
Grade 6	6
Total Enrollment	26

2024-25 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	42
Male	58
Hispanic or Latino	31
Two or More Races	13.8
White	41.4
English Learners	23.7
Foster Youth	11.3
Homeless	41.4
Socioeconomically Disadvantaged	76.9
Students with Disabilities	13.8

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	1.5	60	17.4	66.48	234405.2	84
Intern Credential Holders Properly Assigned	1	40	0	0	4853	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0	0	8.3	31.96	12001.5	4.3
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0	0	0.2	0.95	11953.1	4.28
Unknown/Incomplete/NA	0	0	0.1	0.53	15831.9	5.67
Total Teaching Positions	2.5	100	26.2	100	279044.8	100

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2022-23 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	2.5	100	16.3	66.02	231142.4	83.24
Intern Credential Holders Properly Assigned	0	0	0.6	2.67	5566.4	2
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0	0	1.6	6.76	14938.3	5.38
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0	0	4.8	19.42	11746.9	4.23
Unknown/Incomplete/NA	0	0	1.2	5.06	14303.8	5.15
Total Teaching Positions	2.5	100	24.7	100	277698	100

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2023-24 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	2.5	100				
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown/Incomplete/NA						
Total Teaching Positions	2.5					

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2021-22	2022-23	2023-24
Permits and Waivers	0.00	0	
Misassignments	0.00	0	
Vacant Positions	0.00	0	
Total Teachers Without Credentials and Misassignments	0.00	0	

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2021-22	2022-23	2023-24
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0	
Local Assignment Options	0.00	0	
Total Out-of-Field Teachers	0.00	0	

Class Assignments

Indicator	2021-22	2022-23	2023-24
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	33.3	0	0
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	33.3	33.3	33.3

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2025-26 Quality, Currency, Availability of Textbooks and Other Instructional Materials

The main fact about textbooks that the Williams legislation calls for is whether schools have enough books in core classes for all students. The law also asks districts to reveal whether those books are presenting what is required by the California Content Standards.

Year and month in which the data were collected	12/2022
--	---------

Subject	List of Textbooks and Other Instructional Materials / Indicate if from Most Recent Adoption / Year of Adoption	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	K-5 - Wonders - McGraw-Hill Adopted 2016 6th grade- Windows and Mirrors Levels 1 & 2 , EMC Publishing LLC, 2016, Adopted 2016	0
Mathematics	K-5- My Math-McGraw Hill Adopted 2016 6th grade: Course 1 Common Core- Prentice Hall Adopted 2016	0
Science	K-5- California Elevate Science- Pearson Adopted 2021 6th grade- 2018 Science Dimensions - Houghton Mifflin Harcourt Adopted 2021	0
History-Social Science	K-5- MyWorld - Pearson Adopted 2019 6th grade- National Geographic World History- Cengage National Geographic Adopted 2019	0

Health	Health Promotion Waves curriculum - Health Wave, 2010, all reproducible units.	0
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Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

Our facilities maintenance personnel performs an annual inspection using a survey called the Facilities Inspection Tool, which is issued by the Office of Public School Construction.

Based on that survey, we've answered the questions you see on this report. Please note that the information reflects the condition of our buildings as of the date of the report. Since that time, those conditions may have changed.

Year and month of the most recent FIT report	April 2025
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System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			Gym needs new roof
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
X			

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
English Language Arts/Literacy (grades 3-8 and 11)	23		33	44	47	48
Mathematics (grades 3-8 and 11)	14		31	30	35	37

2024-25 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus

the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	--	--	--	--	--
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

2024-25 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	--	--	--	--	--
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
Science (grades 5, 8 and high school)	--	--	27.27	30.11	30.73	32.33

2024-25 CAASPP Test Results in Science by Student Group

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	--	--	--	--	--
Female	0	0	0	0	0
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	0	0	0	0	0

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2024-25 California Physical Fitness Test Participation Rates

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	100%	100%	100%	100%	100%

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2025-26 Opportunities for Parental Involvement

Parents are a welcome asset to our school. They play a very important role through their active participation and involvement in the school. Parent volunteers are welcome in the classroom with standard fingerprinting clearance requirements. Parents and community members are also encouraged to participate in the Site Council, PTO and Booster organizations. We continue to share photos and information through our school website, social media and classroom newsletters.

2024-25 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
Non-Binary				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities	--			

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions data.

Suspensions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
0%	0.04%	0%	0%	2.57%		3.6%	3.28%	

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

This table displays expulsions data.

Expulsions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
0%	0%	0%	0%	0%		0.08%	0.07%	

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
Non-Binary		
American Indian or Alaska Native		
Asian		
Black or African American		
Filipino		
Hispanic or Latino		
Native Hawaiian or Pacific Islander		
Two or More Races		
White		
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students Receiving Migrant Education Services		
Students with Disabilities		

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2025-26 School Safety Plan

Downieville Elementary is situated in the small rural town of Downieville, California. Although, due to its small size, Downieville does not have a lot of crime that you would see in much larger suburban areas we still consider the safety of students and staff a priority. The Leadership team of the Sierra-Plumas Joint Unified School District has a Safety Plan in place. Our Safety Plan is based on the National Emergency Management System and is reviewed by the Board of Education annually.

All students are supervised by a school employee. In their classroom, there is always a certificated teacher and/or a classified aide with the children. During outside activities, recess and lunch times, the school provides a dedicated aide to be with the children.

Being very small and intimate, the staff is very familiar with all of the parents, guardians and other family members of our children. This unique situation allows us to keep track of who is on our campus much easier. This, however, does not mean that visitors do not have to check in at the front office.

The School Safety Plan has been given to all certificated staff members to be kept in a binder in their classrooms. The school runs practice “safety drills” several times a year.

The site administrator is in contact with the Sierra County Sheriff’s Office on a regular basis. They have been invited to have an officer attend extra-curricular activities as well as have an officer come on campus at any time. Their presence is and will always be welcome.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
TK	N/A	0	0	0
K	N/A	0	0	0
1	N/A	0	0	0
2	N/A	0	0	0
3	N/A	0	0	0
4	N/A	0	0	0
5	N/A	0	0	0
6	N/A	0	0	0
Other	3	3	0	0

2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
TK	0	0	0	0
K	0	0	0	0
1	0	0	0	0
2	0	0	0	0
3	0	0	0	0
4	0	0	0	0
5	0	0	0	0
6	0	0	0	0
Other	3	3	0	0

2024-25 Elementary Average Class Size and Class Size Distribution

This table displays the 2024-25 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
TK	0	0	0	0
K	0	0	0	0
1	0	0	0	0
2	0	0	0	0
3	0	0	0	0
4	0	0	0	0
5	0	0	0	0
6	0	0	0	0
Other	3	3	0	0

2024-25 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

2024-25 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The “Other” category is for all other student support services staff positions not listed.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	0
Library Media Services Staff (Paraprofessional)	0
Psychologist	.2
Social Worker	
Nurse	.2
Speech/Language/Hearing Specialist	0
Resource Specialist (non-teaching)	.2
Other	N/A

Fiscal Year 2023-24 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2023-24 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$27,733	\$2,481	\$25,252	\$61,349
District	N/A	N/A	\$15,391	\$72,076
Percent Difference - School Site and District	N/A	N/A	48.5	-4.1
State	N/A	N/A	\$11,146	\$86,335
Percent Difference - School Site and State	N/A	N/A	80.4	-24.7

Fiscal Year 2024-25 Types of Services Funded

According to the goals in our LCAP, budgeted funds were used to support students in the following programs and positions: District-wide intervention coordinator, RTI teacher, Intervention Aides, EIA/EL Aide to assist English Learners with core classes, Library Aide and athletics. In addition, funding was provided for the purchase of technology to assist in our educational goals. Funding is also provided for professional development to keep teachers and administrators up to date in methods and curriculum.

Fiscal Year 2023-24 Teacher and Administrative Salaries

This table displays the 2023-24 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$44,135	\$54,773
Mid-Range Teacher Salary	\$67,367	\$78,981
Highest Teacher Salary	\$100,007	\$117,337
Average Principal Salary (Elementary)	\$120,883	\$128,425
Average Principal Salary (Middle)		\$137,947
Average Principal Salary (High)	\$114,759	\$138,809
Superintendent Salary	\$160,000	\$176,162
Percent of Budget for Teacher Salaries	27.58%	24.71%
Percent of Budget for Administrative Salaries	4.71%	5.91%

Professional Development

SPJUSD has continued early release Wednesdays, which focus on professional development and MTSS activities. One Wed each month is dedicated to MTSS, data analysis, and trainings surrounding our RTI program and other intervention services. Teachers assess and plan interventions to help all students be successful and target areas where extra help is needed.

School funds have been available for staff to attend a variety of subject specific or general professional development programs

Professional Development

during the school year and summers. Release time is provided for programs offered during the school year. Administration makes every effort to encourage and support professional development. Teachers are allowed up to 5 staff development activities in a school year with compensation.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2023-24	2024-25	2025-26
Number of school days dedicated to Staff Development and Continuous Improvement	39	39	39

Downieville Jr/Sr High School

2024-2025 School Accountability Report Card

(Published During the 2025-2026 School Year)



General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2025-26 School Contact Information

School Name	Downieville Jr/Sr High School
Street	130 School St.
City, State, Zip	Downieville, CA 95936
Phone Number	530.289.3473
Principal	James Berardi
Email Address	jberardi@spjUSD.org
School Website	dvl.sierracountyschools.org
Grade Span	
County-District-School (CDS) Code	46701774632303

2025-26 District Contact Information

District Name	Sierra-Plumas Joint Unified School District
Phone Number	530.993.1660
Superintendent	Sean Snider
Email Address	ssnider@spjUSD.org
District Website	www.sierracountyschools.org

2025-26 School Description and Mission Statement

Downieville is located on the western slopes of the Sierra Nevada and is the county seat. Its year-round population is approximately 300, but that number swells during the summer due to tourism. Presently, the chief employers in the community are the County of Sierra, Cal-Trans, tourist-related businesses and the schools. Along with recreation, the economy was formerly based in mining and forestry, but the last decade has seen an employment decline in these areas causing an exodus of families from the region. Many homes have been purchased as second homes and are only used during the summer tourist season.

Downieville Junior-Senior High School is a small community of five classrooms. We have few teachers that need to wear many hats. There are two full time teachers and three part-time. In addition to their main subject matter, these teachers also provide a selection of elective offerings.

The mission of the Downieville Schools is to provide all students with opportunities, encouragement, and support needed for a successful transition into the 21st Century job market and community. This will be achieved through the collaboration of all stakeholders--staff, students, parents, and community members.

The vision of the Downieville Schools is to provide students with a standards-based curriculum and extra curricular program with academic rigor, creativity, and a safe learning environment. Students from Downieville will be productive, compassionate, & responsible citizens of the global community.

The attendance area includes several small communities from Bassetts to Alleghany along the Highway 49 corridor.

About this School

2024-25 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 7	3
Grade 8	5
Grade 9	6
Grade 10	1
Grade 11	3
Grade 12	4
Total Enrollment	22

2024-25 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	50%
Male	50%
Hispanic or Latino	28.6
Two or More Races	9.5
White	52.4
English Learners	26.8
Foster Youth	.04
Homeless	14.3
Socioeconomically Disadvantaged	47.9
Students with Disabilities	9.5

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	1.1	23.3	17.4	66.48	234405.2	84
Intern Credential Holders Properly Assigned	0	0	0	0	4853	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	3.7	76.49	8.3	31.96	12001.5	4.3
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0	0	0.2	0.95	11953.1	4.28
Unknown/Incomplete/NA	0	0	0.1	0.53	15831.9	5.67
Total Teaching Positions	4.8	100	26.2	100	279044.8	100

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2022-23 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	0.4	16.14	16.3	66.02	231142.4	83.24
Intern Credential Holders Properly Assigned	0	0	0.6	2.67	5566.4	2
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0	2.81	1.6	6.76	14938.3	5.38
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	2.3	80.7	4.8	19.42	11746.9	4.23
Unknown/Incomplete/NA	0	0	1.2	5.06	14303.8	5.15
Total Teaching Positions	2.8	100	24.7	100	277698	100

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2023-24 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	3.5	100%				
Intern Credential Holders Properly Assigned	0					
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0					
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0					
Unknown/Incomplete/NA	0					
Total Teaching Positions	3.5	100%				

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2021-22	2022-23	2023-24
Permits and Waivers	0.00	0	0
Misassignments	3.70	0	0
Vacant Positions	0.00	0	0
Total Teachers Without Credentials and Misassignments	3.70	0	0

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2021-22	2022-23	2023-24
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0	0
Local Assignment Options	0.00	2.3	0
Total Out-of-Field Teachers	0.00	2.3	0

Class Assignments

Indicator	2021-22	2022-23	2023-24
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	12.5	12.5
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0	0

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2025-26 Quality, Currency, Availability of Textbooks and Other Instructional Materials

The main fact about textbooks is that the Williams legislation asks whether schools have enough books in core classes for all students. The law also asks districts to reveal whether those books are presenting what is required by the California Content Standards.

Year and month in which the data were collected 1/31/2019

Subject	List of Textbooks and Other Instructional Materials / Indicate if from Most Recent Adoption / Year of Adoption	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Mirrors and Windows- Connecting with Literature- Levels 1-5 and British Tradition (2016) The Norton Reader And Norton Literature- Norton Everyday Use: Rhetoric at Work - Pearson	0
Mathematics	Grade 7 - Mathematics, Course 2 Common Core Math, Pearson/Prentice Hall, 2013 Adopted 2015 Grade 8 - Mathematics, Course 3 Common Core Math, Pearson/Prentice Hall, 2013 Adopted 2015 Algebra 1 - Algebra 1 Common Core - Pearson, 2015 Adopted 2015 Geometry - Geometry Common Core - Pearson, 2015 Adopted 2015 Algebra 2 - Algebra II Common Core - Pearson, 2015 Adopted 2015 Trigonometry/Advanced Math Topics - PreCalculus - Houghton Mifflin Company, 2004 Adopted 2009 Calculus - Calculus Common Core - Pearson, 2015 Adopted 2015	0

	Financial Algebra - Advanced Algebra with Financial Applications - South-Western Cengage Learning, 2014	
Science	<p>6-8 grades- 2018 Science Dimensions - Houghton Mifflin Harcourt Adopted 2021</p> <p>Biology - 2018 Science Dimensions Biology- Houghton Mifflin Harcourt Adopted 2021</p> <p>Earth Science - 2018 Science Dimensions Earth Science- Houghton Mifflin Harcourt Adopted 2021</p> <p>Physics-2020 Science Dimensions Physics - Houghton Mifflin Harcourt Adopted 2021</p> <p>Chemistry-2020 Science Dimensions Chemistry- Houghton Mifflin Harcourt Adopted 2021</p> <p>AP Chemistry- 2017 Klein Organic Chemistry. Third Edition- Houghton Mifflin Harcourt Adopted 2021</p>	0
History-Social Science	<p>World Geography - Glencoe Adopted 2000</p> <p>Impact: Principles of American Democracy McGraw-Hill Adopted 2019</p> <p>Impact: United States History and Geography: McGraw-Hill Adopted 2019</p> <p>Impact: World History, Culture and Geography: McGraw-Hill</p> <p>Impact: Principles of Economics: McGraw-Hill</p> <p>World History: Medieval and Early Modern times: National Geographic</p> <p>American Stories: Beginnings to WWI: National Geographic</p>	0
Foreign Language	Advencemos! levels 1-4 Holt McDougal	-
Health	Health Promotion Waves curriculum - Health Wave, 2010, all reproducible units.	0

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

To determine the condition of our facilities, our district sent experts from our facilities team to perform an inspection using a survey called the Facilities Inspection Tool, which is issued by the Office of Public School Construction.

School Facility Conditions and Planned Improvements

Based on that survey, we've answered the questions you see on this report. Please note that the information reflects the condition of our buildings as of the date of the report. Since that time, those conditions may have changed.

Year and month of the most recent FIT report

April 2025

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			Gym needs new roof
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
X			

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
English Language Arts/Literacy (grades 3-8 and 11)	33	46	33	44	47	48
Mathematics (grades 3-8 and 11)	18	15	31	30	35	37

2024-25 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus

the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	13	13	100.00	0.00	46.15
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

2024-25 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	13	13	100.00	0.00	15.38
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
Science (grades 5, 8 and high school)	--	15.38	27.27	30.11	30.73	32.33

2024-25 CAASPP Test Results in Science by Student Group

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	13	13	100.00	0.00	15.38
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	0	0	0	0	0

2024-25 Career Technical Education Programs

Our school offers courses intended to help students prepare for the world of work. These career technical education courses (CTE, formerly known as vocational education) are open to all students. These courses include but are not limited to wood and metals shop classes, a Financial Algebra course and on line career oriented courses with Fuel Ed such as web design, child development, business, etc.

2024-25 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	--
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	--
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	--

2024-25 Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
Pupils Enrolled in Courses Required for UC/CSU Admission	100%
Graduates Who Completed All Courses Required for UC/CSU Admission	100%

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2024-25 California Physical Fitness Test Participation Rates

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 7	--	--	--	--	--
Grade 9	--	--	--	--	--

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2025-26 Opportunities for Parental Involvement

Parents are a welcome asset to our school. They play a very important role through their active participation and involvement in the school. Parent volunteers are welcome in the classroom with standard fingerprinting clearance requirements. Parents and community members are also encouraged to participate in the Site Council, PTO and Booster organizations. We continue to share photos and information through our school website, social media and classroom newsletters.

C. Engagement

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school Dropout Rates;
- High school Graduation Rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
Dropout Rate	--	--		0	13.3		8.2	8.9	
Graduation Rate	--	--		96.6	86.7		86.2	86.4	

2024-25 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2023-24 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at www.cde.ca.gov/ds/ad/acgrinfo.asp.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	--	--	--
Female	--	--	--
Male	--	--	--
Non-Binary	--	--	--
American Indian or Alaska Native	--	--	--
Asian	--	--	--
Black or African American	--	--	--
Filipino	--	--	--
Hispanic or Latino	--	--	--
Native Hawaiian or Pacific Islander	--	--	--
Two or More Races	--	--	--
White	--	--	--
English Learners	--	--	--
Foster Youth	--	--	--
Homeless	--	--	--
Socioeconomically Disadvantaged	--	--	--
Students Receiving Migrant Education Services	--	--	--
Students with Disabilities	--	--	--

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
Non-Binary				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions data.

Suspensions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
0%	0%	--	0%	2.57%		3.6%	3.28%	

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

This table displays expulsions data.

Expulsions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
0%	0%	--	0%	0%		0.08%	0.07%	

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	--	--
Female	--	--
Male	--	--
Non-Binary	--	--
American Indian or Alaska Native	--	--
Asian	--	--
Black or African American	--	--
Filipino	--	--
Hispanic or Latino	--	--
Native Hawaiian or Pacific Islander	--	--
Two or More Races	--	--
White	--	--
English Learners	--	--
Foster Youth	--	--
Homeless	--	--
Socioeconomically Disadvantaged	--	--
Students Receiving Migrant Education Services	--	--
Students with Disabilities	--	--

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2025-26 School Safety Plan

Downieville Jr/Sr High is situated in the small rural town of Downieville, California. Although, due to its small size, Downieville does not have a lot of crime that you would see in much larger suburban areas, but we still consider the safety of students and staff a priority. The Leadership team of the Sierra-Plumas Joint Unified School District has a Safety Plan in place. Our Safety Plan is based on the National Emergency Management System and is reviewed by the Board of Education annually.

All students are supervised by a school employee. In their classroom, there is always a certificated teacher and/or a classified aide with the children.

Being very small and intimate, the staff is very familiar with all of the parents, guardians and other family members of our children. This unique situation allows us to keep track of who is on our campus much easier. This, however, does not mean that visitors do not have to check in at the front office.

The School Safety Plan has been given to all certificated staff members to be kept in a binder in their classrooms. The school runs practice “safety drills” several times a year.

The site administrator is in contact with the Sierra County Sheriff’s Office on a regular basis. They have been invited to have an officer attend extra-curricular activities as well as have an officer come on campus at any time. Their presence is and will always be welcome.

2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	3.6	3	0	0
Mathematics	3.6	3	0	0
Science	3.6	3	0	0
Social Science	3.6	3	0	0

2023-24 Secondary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	4	3	0	0
Mathematics	6	3	0	0
Science	5	3	0	0
Social Science	4	5	0	0

2024-25 Secondary Average Class Size and Class Size Distribution

This table displays the 2024-25 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	3.6	3	0	0
Mathematics	3.6	3	0	0
Science	3.6	3	0	0
Social Science	3.6	3	0	0

2024-25 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

2024-25 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The “Other” category is for all other student support services staff positions not listed.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	N/A
Library Media Services Staff (Paraprofessional)	N/A
Psychologist	.2
Social Worker	
Nurse	.2
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	.4
Other	

Fiscal Year 2023-24 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2023-24 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$31,628	\$255	\$31,372	\$51,442
District	N/A	N/A	\$15,391	\$72,076
Percent Difference - School Site and District	N/A	N/A	68.3	-21.6
State	N/A	N/A	\$11,146	\$86,335
Percent Difference - School Site and State	N/A	N/A	97.8	-41.9

Fiscal Year 2024-25 Types of Services Funded

According to the goals in our LCAP, budgeted funds were used to support students in the following programs and positions: District-wide intervention coordinator, RTI teacher, Intervention Aides, EIA/EL Aide to assist English Learners with core classes, Library Aide, athletics, and advanced placement and on-line classes (Fuel Ed). AP Exams are purchased for each student enrolled in AP coursework. In addition, funding was provided for the purchase of technology to assist in our educational goals. Funding is also provided for professional development to keep teachers and administrators up to date in methods and curriculum.

Fiscal Year 2023-24 Teacher and Administrative Salaries

This table displays the 2023-24 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$44,135	\$54,773
Mid-Range Teacher Salary	\$67,367	\$78,981
Highest Teacher Salary	\$100,007	\$117,337
Average Principal Salary (Elementary)	\$120,883	\$128,425
Average Principal Salary (Middle)		\$137,947
Average Principal Salary (High)	\$114,759	\$138,809
Superintendent Salary	\$160,000	\$176,162
Percent of Budget for Teacher Salaries	27.58%	24.71%
Percent of Budget for Administrative Salaries	4.71%	5.91%

2024-25 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

Percent of Students in AP Courses

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

Subject	Number of AP Courses Offered
Computer Science	
English	
Fine and Performing Arts	
Foreign Language	
Mathematics	
Science	
Social Science	
Total AP Courses Offered Where there are student course enrollments of at least one student.	

Professional Development

SPJUSD has continued early release Wednesdays, which focus on professional development and MTSS activities. One Wed each month is dedicated to MTSS, data analysis, and trainings surrounding our RTI program and other intervention services. Teachers assess and plan interventions to help all students be successful and target areas where extra help is needed.

School funds have been available for staff to attend a variety of subject specific or general professional development programs during the school year and summers. Release time is provided for programs offered during the school year. Administration makes every effort to encourage and support professional development. Teachers are allowed up to 5 staff development activities in a school year with compensation.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2023-24	2024-25	2025-26
Number of school days dedicated to Staff Development and Continuous Improvement	39	39	39

Loyalton Elementary School

2024-2025 School Accountability Report Card (Published During the 2025-2026 School Year)



General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fq/aa/lc/>
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2025-26 School Contact Information

School Name	Loyalton Elementary School
Street	111 Beckwith Road
City, State, Zip	Loyalton, CA 96118
Phone Number	530.993.4482
Principal	Staci Armstrong
Email Address	sarmstrong@spjUSD.org
School Website	https://les.sierracountyschools.org/
Grade Span	
County-District-School (CDS) Code	46701776050629

2025-26 District Contact Information

District Name	Sierra-Plumas Joint Unified School District
Phone Number	530.993.1660
Superintendent	Sean Snider
Email Address	ssnider@spjUSD.org
District Website	www.sierracountyschools.org

2025-26 School Description and Mission Statement

Loyalton Elementary School is a small school with a big heart. Teachers and staff work hard to keep the small school atmosphere while providing academics and other programs comparable to larger schools. Our mission is to provide a primary education in which all children achieve literacy. We provide children with the tools to encourage their total development, enhance their self-esteem, and realize their potential in a safe, secure environment.

Loyalton Elementary School is one of five Sierra-Plumas Joint Unified School District schools near Sierraville, Calpine, Beckwourth, Chilcoot, and Vinton.

Our Loyalton Sports Club offers soccer, flag football, volleyball, and basketball as extracurricular sports. Soccer, volleyball, and flag football are fall sports, and basketball is a winter sport. Basketball players participate in a four-day tournament hosted by our Sports Club. Sierra Valley Little League baseball and softball seasons occur in the spring. Back-to-School Night occurs shortly after school starts every year. It is a time when parents can meet their child's teacher, see the classroom, and learn the details of the curriculum and classroom procedures. In December, the students and staff work hard on a holiday performance presented just before the winter break. In the spring, the Open House/Art Show/Nacho Feed all occur on the same big night!

Loyalton Elementary School's Mission (Updated Mission created by LES staff, parents, and Site Council in the Spring of 2021).: The Mission of Loyalton Elementary is to prepare our students to become lifelong learners who are responsible, contributing citizens in a diverse society.

L.E.S. students, staff, and parents will collaborate to promote rigorous, high-level learning in a caring, safe, and engaging environment.

Each student will be able to reach their full potential academically, physically, socially, and emotionally.

About this School

2024-25 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	39
Grade 1	21
Grade 2	27
Grade 3	35
Grade 4	25
Grade 5	23
Grade 6	29
Total Enrollment	199

2024-25 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	45.4
Male	57.2
American Indian or Alaska Native	1
Hispanic or Latino	17
Native Hawaiian or Pacific Islander	1.5
Two or More Races	7.7
White	74.2
English Learners	3.1
Foster Youth	0.5
Homeless	14.9
Socioeconomically Disadvantaged	36.1
Students with Disabilities	18

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	8.2	100	17.4	66.48	234405.2	84
Intern Credential Holders Properly Assigned	0	0	0	0	4853	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0	0	8.3	31.96	12001.5	4.3
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0	0	0.2	0.95	11953.1	4.28
Unknown/Incomplete/NA	0	0	0.1	0.53	15831.9	5.67
Total Teaching Positions	8.2	100	26.2	100	279044.8	100

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2022-23 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	7.2	87.88	16.3	66.02	231142.4	83.24
Intern Credential Holders Properly Assigned	0	0	0.6	2.67	5566.4	2
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	1	12.12	1.6	6.76	14938.3	5.38
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0	0	4.8	19.42	11746.9	4.23
Unknown/Incomplete/NA	0	0	1.2	5.06	14303.8	5.15
Total Teaching Positions	8.2	100	24.7	100	277698	100

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2023-24 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown/Incomplete/NA						
Total Teaching Positions						

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2021-22	2022-23	2023-24
Permits and Waivers	0.00	0	
Misassignments	0.00	1	
Vacant Positions	0.00	0	
Total Teachers Without Credentials and Misassignments	0.00	1	

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2021-22	2022-23	2023-24
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0	
Local Assignment Options	0.00	0	
Total Out-of-Field Teachers	0.00	0	

Class Assignments

Indicator	2021-22	2022-23	2023-24
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	40	40
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	28.5	23	23

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2025-26 Quality, Currency, Availability of Textbooks and Other Instructional Materials

The central question regarding textbooks that the Williams legislation calls for is whether schools have enough books in core classes for all students. The law also asks districts to reveal whether those books meet the California Content Standards.

Year and month in which the data were collected 11/20/2024

Subject	List of Textbooks and Other Instructional Materials / Indicate if from Most Recent Adoption / Year of Adoption	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	K-5: Wonders- McGraw Hill Adopted 2016 6th: Mirrors & Windows- EMC Adopted 2016 K-6: Step Up to Writing - Adopted Renewal 2023 3-6: Mystery Writing Supplemental	0
Mathematics	K-5: My Math-McGraw Hill- Adopted 2016 6th: Course 1 Common Core- Prentice Hall Adopted 2016	0
Science	TK-5th: Savvas- Elevate Science Adopted 2022 6th: Houghton Mifflin Harcourt Adopted 2022 2nd - 6th: Mystery Science - Supplemental	0
History-Social Science	K-5: Savvas - MyWorld Interactive Adopted 2019 6th Grade History-Social Science National Geographic/Cenage Adopted 2019	0

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

To determine the condition of our facilities, our district sent experts from our facilities team to perform an inspection using a survey called the Facilities Inspection Tool, which is issued by the Office of Public School Construction.

Based on that survey, we've answered the questions you see on this report. Please note that the information reflects the condition of our buildings as of the date of the report. Since that time, those conditions may have changed.

Year and month of the most recent FIT report June 2025

School Facility Conditions and Planned Improvements

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer			X	HVAC doesn't work properly; kitchen AC not working; kitchen sewer backing up occasionally
Interior: Interior Surfaces	X			Small tears in wallpaper throughout the building.
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials			X	Need reflective EXIT signs
Structural: Structural Damage, Roofs			X	Roof leaks and is ruining ceiling tiles
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			Need new equipment installed; need fence and gate installed around little kids equipment

Overall Facility Rate

Exemplary	Good	Fair	Poor
			X

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
English Language Arts/Literacy (grades 3-8 and 11)	30	42	33	44	47	48
Mathematics (grades 3-8 and 11)	34	31	31	30	35	37

2024-25 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus

the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	113	106	93.81	6.19	41.51
Female	44	43	97.73	2.27	53.49
Male	69	63	91.30	8.70	33.33
American Indian or Alaska Native	--	--	--	--	--
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	18	18	100.00	0.00	16.67
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	12	12	100.00	0.00	50.00
White	80	73	91.25	8.75	46.58
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	17	17	100.00	0.00	17.65
Military	0	0	0	0	0
Socioeconomically Disadvantaged	45	43	95.56	4.44	27.91
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	27	25	92.59	7.41	16.00

2024-25 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	113	106	93.81	6.19	31.13
Female	44	43	97.73	2.27	44.19
Male	69	63	91.30	8.70	22.22
American Indian or Alaska Native	--	--	--	--	--
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	18	18	100.00	0.00	27.78
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	12	12	100.00	0.00	25.00
White	80	73	91.25	8.75	32.88
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	17	17	100.00	0.00	5.88
Military	0	0	0	0	0
Socioeconomically Disadvantaged	45	43	95.56	4.44	18.60
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	27	25	92.59	7.41	8.00

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
Science (grades 5, 8 and high school)	35.71	19.05	27.27	30.11	30.73	32.33

2024-25 CAASPP Test Results in Science by Student Group

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	23	21	91.30	8.70	19.05
Female	--	--	--	--	--
Male	19	17	89.47	10.53	11.76
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	15	13	86.67	13.33	23.08
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2024-25 California Physical Fitness Test Participation Rates

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	100%	100%	100%	100%	100%

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2025-26 Opportunities for Parental Involvement

Parent involvement and partnership is an integral part of Loyalton Elementary School. Parent participation is encouraged on district-level committees such as the Local Control and Accountability Plan (LCAP) Advisory Committee and the School Attendance Review Board (SARB). At the site level, parents participate in the School Site Council (SCC) helping craft the School Plan for Student Achievement (SPSA). Additionally parents are encouraged to participate in Grizzly Cubs Parents' Club (GCPC), our local parent organization, and Sports Club, which supports the sports program for grades TK-8.

Loyalton Elementary School has an open-door policy. After a parent signs in at the office, they may volunteer to help in their child's classroom. Parents wishing to volunteer must have their fingerprints scanned and registered with the district and the Department of Justice. Parents are also encouraged to chaperone field trips and participate in special classroom and school activities.

If you would like information about parent involvement at Loyalton Elementary School, you can contact Staci Armstrong, Principal, at 530-993-4482 ext. 210.

2024-25 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
Non-Binary				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions data.

Suspensions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
0%	1.94%		0%	2.57%		3.6%	3.28%	

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

This table displays expulsions data.

Expulsions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
0%	0%		0%	0%		0.08%	0.07%	

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
Non-Binary		
American Indian or Alaska Native		
Asian		
Black or African American		
Filipino		
Hispanic or Latino		
Native Hawaiian or Pacific Islander		
Two or More Races		
White		
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students Receiving Migrant Education Services		
Students with Disabilities		

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2025-26 School Safety Plan

At Loylton Elementary School our belief in student safety is supported by providing campus supervision before, during and immediately after school as students board the busses. Once students arrive at school, there are morning supervisors on our campus at 7:45 a.m. each day that provide supervision for the safety of students. Students have the choice to go outside (weather permitting) or they stay inside and have breakfast, once finished with breakfast students go outside.

A thorough inspection on playground equipment every summer and at winter break by the school maintenance supervisor helps to reduce playground injuries. During the school year, a daily inspection is done by school maintenance and turned into the office each morning.

In addition, visitors on our campus are required to sign in at the office for a visitors' pass.

The Leadership team of the Sierra-Plumas Joint Unified School District and the School Site Council review the School Safety Plan annually. Our Safety Plan is based on the National Emergency Management System and is reviewed by the Board of Education annually. The safety plan was reviewed and approved by the school board on October 2024. The Plan is discussed with faculty and staff at inservice days before school starts.

The Safety Task Force which involves all local agencies to go over safety at each school site with site administrators, worked with site administrators and provided a one day training in June with all staff members and local law enforcement agencies as well as local fire departments. Training included practice intruder drills which included what to do in the chance if there was an active shooter.

At LES safety drills are done throughout the school year; September-May. These drills are practiced monthly. The Safety Plan includes contingencies for fire, earthquake, intruder/safe lockdown.

Our office has our Injury and Illness Plan binder as well as our safe Schools binder. These are reviewed annually, and reviewed with staff in August with staff before they return to school with students.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	9	4	0	0
1	20	1	0	0
2	22	0	1	0
3	22	0	1	0
4	15	2	0	0
5	17	1	1	0
6	17	1	0	0
Other	11	1	0	0

2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	19	1	0	0
1	23	0	1	0
2	16	2	0	0
3	24	0	1	0
4	23	0	1	0
5	15	1	1	0
6	16	1	1	0
Other	0	0	0	0

2024-25 Elementary Average Class Size and Class Size Distribution

This table displays the 2024-25 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students

2024-25 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

2024-25 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The "Other" category is for all other student support services staff positions not listed.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2023-24 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2023-24 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$9,681	\$1,252	\$8,429	\$71,459
District	N/A	N/A	\$15,391	\$72,076
Percent Difference - School Site and District	N/A	N/A	-58.5	11.2
State	N/A	N/A	\$11,146	\$86,335
Percent Difference - School Site and State	N/A	N/A	-24.4	-9.6

Fiscal Year 2024-25 Types of Services Funded

Loyalton Elementary, for the 2024-2025 school year, in coordination with our LCAP, has been budgeted to support students in the following areas: an Intervention Teacher/Coordinator who works with grades 4th-6th four days a week and oversees 1st-3rd-grade intervention. A full-time EL Aide position provides services to our EL students five days a week. We also have funding to support our technology needs for our educational goals, including smartboards in each classroom, a Chromebook ratio of 1 to 1 for students 1st-6th students, and iPads shared in grades TK/K. We also provide support through our technology, including Chromebooks with MobyMax, Learning A to Z, and other online interventions.

Our school site also offers credentialed staff tutoring two days a week. There are four tutoring blocks for grades: 1st grade, 2nd-3rd, 4th-6th, and EL tutoring.

Our site provides counseling services for our students through TinyEye.

Fiscal Year 2023-24 Teacher and Administrative Salaries

This table displays the 2023-24 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$44,135	\$54,773
Mid-Range Teacher Salary	\$67,367	\$78,981
Highest Teacher Salary	\$100,007	\$117,337
Average Principal Salary (Elementary)	\$120,883	\$128,425
Average Principal Salary (Middle)		\$137,947
Average Principal Salary (High)	\$114,759	\$138,809
Superintendent Salary	\$160,000	\$176,162
Percent of Budget for Teacher Salaries	27.58%	24.71%
Percent of Budget for Administrative Salaries	4.71%	5.91%

Professional Development

Teachers are given time each year to improve their teaching skills and to extend their knowledge of the subjects they teach. Here, you'll see how much time we set aside each year for their continuing education and professional development.

Our school district has early release Wednesdays for staff to receive professional development from 1:45 to 3:15. In the 2024-2025 school year, SPJUSD focused on literacy and had two monthly professional development sessions facilitated by TNTP. The other two Wednesday professional development times at LES focused on MTSS and PBIS. In addition, PLC grade band teams meet 3 times a year.

During the summer, professional development time was granted to train on the platforms and strategies needed for successful student outcomes. Additionally, all teachers received a professional development day at the beginning of the school year, facilitated by Kip Shubert, that focused on how educators impact students and how their impact affects student self-esteem and learning.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2023-24	2024-25	2025-26
Number of school days dedicated to Staff Development and Continuous Improvement	39	39	39

Loyalton Middle School

2024-2025 School Accountability Report Card (Published During the 2025-2026 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fq/aa/lc/>
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2025-26 School Contact Information

School Name	Loyalton Middle School
Street	109 Beckwith Road
City, State, Zip	Loyalton, CA 96118
Phone Number	530.993.4482
Principal	Laurie Petterson
Email Address	lpetterson1@spjUSD.org
School Website	
Grade Span	
County-District-School (CDS) Code	46701776089650

2025-26 District Contact Information

District Name	Sierra-Plumas Joint Unified School District
Phone Number	530-993-1660
Superintendent	Sean Snider
Email Address	ssnider@spjUSD.org
District Website	www.sierracountyschools.org

2025-26 School Description and Mission Statement

Nestled in the scenic Sierra Valley within the eastern Sierra Nevada mountain region, Loyalton Middle School is a small rural school serving students in grades 6–8. Reopened in the fall of 2025, the school brings together students who were previously split between the elementary (6th grade) and high school (7th–8th grades), making it one of the few districts in the area to offer a true middle school experience. Loyalton Middle School provides a comprehensive educational program designed to meet the diverse academic, social, and vocational interests of its students while fostering connection and community in a supportive environment.

Loyalton Middle School empowers students in grades 6–8 to grow academically, socially, and emotionally within a safe, inclusive, and engaging learning community. Our mission is to rebuild and strengthen a school culture that inspires curiosity, confidence, and pride, preparing every student to thrive in school and beyond.

About this School

2024-25 Student Enrollment by Grade Level

Grade Level	Number of Students
-------------	--------------------

2024-25 Student Enrollment by Student Group

Student Group

Percent of Total Enrollment

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown/Incomplete/NA						
Total Teaching Positions						

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2022-23 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown/Incomplete/NA						
Total Teaching Positions						

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2023-24 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown/Incomplete/NA						
Total Teaching Positions						

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2021-22	2022-23	2023-24
Permits and Waivers			
Misassignments			
Vacant Positions			
Total Teachers Without Credentials and Misassignments			

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2021-22	2022-23	2023-24
Credentialed Teachers Authorized on a Permit or Waiver			
Local Assignment Options			
Total Out-of-Field Teachers			

Class Assignments

Indicator	2021-22	2022-23	2023-24
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)			
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)			

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2025-26 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Williams legislation calls for a description of whether or not schools have enough books in core classes for all students. The law also asks districts to reveal whether those books are presenting what is required by the California Content Standards.

Year and month in which the data were collected November, 2024

Subject	List of Textbooks and Other Instructional Materials / Indicate if from Most Recent Adoption / Year of Adoption	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Grades 6-8: Windows and Mirrors Levels Levels 1&2 , EMC Publishing LLC, 2016, Adopted 2016	0
Mathematics	Grade 6-Mathematics, CPM, 2013 CPM Mathematics, Course 1 Grade 7 - Mathematics, CPM, 2013 CPM Mathematics, Course 2 Grade 8 - Mathematics, 2013 CPM Mathematics, Course 3.	0
Science	Grade 6-HMH Science Dimensions National, Houghton Mifflin Harcourt, 2018 Grade 7 - HMH Science Dimensions National, Houghton Mifflin Harcourt, 2018. Adopted 2022 Grade 8 - HMH Science Dimensions National, Houghton Mifflin Harcourt, 2018. Adopted 2022	0
History-Social Science	Social Studies 6- World History, Ancient Civilizations, National Geographic/Cengage, 2017 Social Studies 7 - Medieval to Early Modern Times, National Geographic/Cengage, 2017 Adopted 2019	0

	Social Studies 8 - United States History, American Stories Beginning to World War I, National Geographic/Cengage, 2017. Adopted 2019.	
Foreign Language		0
Health	Health Promotion Waves curriculum - Health Wave, 2010, all reproducible units. Adopted 2011	N/A
Visual and Performing Arts		0
Science Laboratory Equipment (grades 9-12)		N/A

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

To determine the condition of our facilities our district performs an annual inspection using the Facilities Inspection Tool, which is issued by the Office of Public School Construction.

Based on that survey, we've answered the questions you see on this report. Please note that the information reflects the condition of our buildings as of the date of the report. Since that time, those conditions may have changed.

Year and month of the most recent FIT report

September 2025

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			Room 1 water intrusion at or near HVAC unit
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical		X		
Restrooms/Fountains: Restrooms, Sinks/ Fountains			X	Electrical issues with wall heaters; water drainage issues
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			Sidewalk needs repair

Overall Facility Rate

Exemplary	Good	Fair	Poor
		X	

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
English Language Arts/Literacy (grades 3-8 and 11)						
Mathematics (grades 3-8 and 11)						

2024-25 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2024-25 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
Science (grades 5, 8 and high school)						

2024-25 CAASPP Test Results in Science by Student Group

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2024-25 California Physical Fitness Test Participation Rates

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	100%	100%	100%	100%	100%
Grade 7	100%	100%	100%	100%	100%

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2025-26 Opportunities for Parental Involvement

Parents play a vital role in the Loyalton Middle School learning community. Our staff values and encourages active parental engagement in various school activities and events throughout the year.

Grizzlies Day: Each August, before the school year begins, LMS hosts Grizzlies Day, an open-house-style event where parents and students meet teachers, explore classrooms, and visit activity and club booths to learn about academic, extracurricular, and co-curricular opportunities. This festive event serves as a celebratory kickoff for the new school year. Community organizations also participate, providing information about their services and partnerships with the school.

Back-to-School Night: In September, parents are invited to connect with teachers and staff, gaining insight into their child's educational experience.

Annual Events and Volunteering: Parents contribute significantly through their participation in:

Committees and Organizations:

School Site Council: A panel of 3 school staff members and 3 parent representatives.

Sports Clubs: Parents support school sports programs financially and physically.

GCPC: Parents support schoolwide enrichments.

Special Education and English Language Learner Panels: Offering insights and support for specialized programs.

Local Education Foundation:

Community Partnerships:

Musica Sierra: A nonprofit that enriches music education through funding instructors, performances, and workshops for students.

2025-26 Opportunities for Parental Involvement

Communication and Resources:

School Calendar and Weekly Updates: Found on the LMS Facebook page, including weekly automated phone calls and emails sent Saturday evenings.

Daily Bulletin: Available through PowerSchool at spjUSD.powerschool.org/public.

Parents are always welcome to visit classrooms, serve as field trip chaperones, and participate in school activities. Loyaltan Middle School appreciates the partnership with families in creating a strong, supportive learning environment.

2024-25 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
Non-Binary				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions data.

Suspensions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

This table displays expulsions data.

Expulsions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
Non-Binary		
American Indian or Alaska Native		
Asian		
Black or African American		
Filipino		
Hispanic or Latino		
Native Hawaiian or Pacific Islander		
Two or More Races		
White		
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students Receiving Migrant Education Services		
Students with Disabilities		

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2025-26 School Safety Plan

Loyalton Middle School staff and students benefit from a safe and secure learning environment. The school emphasizes vigilance, with staff actively monitoring campus before, during, and after school hours. Visitors are required to check in at the office, where they undergo screening and receive visitor tags before accessing classrooms. Regular school volunteers follow an established screening process to ensure student safety.

The Comprehensive School Safety Plan (CSSP) is reviewed, updated, and approved annually by the Sierra-Plumas Joint Unified School District leadership and the School Site Council. The CSSP aligns with the National Emergency Management System and is reviewed by the Board of Education each year, with input from local community agencies. The most recent updates and board approval occurred in Oct 2024. School faculty and a student representative reviewed the plan during the fall semester.

Key Elements of the CSSP Include:

Emergency Preparedness: Monthly safety drills focus on fire, earthquake, intruder, chemical spills, and other campus dangers.
A.L.I.C.E. Training: Teachers in the district were trained in A.L.I.C.E. (Alert, Lockdown, Inform, Counter, Evacuate) protocols in fall 2023 and continue to participate in active shooter scenarios with local law enforcement and emergency medical personnel.
Health and Safety: District personnel review student health records and share relevant health information with staff to ensure special needs are addressed.

Loyalton Middle School fosters a positive school culture with low suspension rates and proactive behavior interventions. LMS Bear Buck program is guided by PBIS principles: Best Version, Effort, Attitude, Respect, and Support.

Additionally, Friday Night Live provides opportunities for students to engage in positive activities and foster community spirit. At

2025-26 School Safety Plan

the start of each year, students are paired with "buddies" from other classes who serve as mentors and support throughout the school year.

Through these efforts, Loyalton Middle School ensures a secure, supportive, and prepared environment for all students and staff.

2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

2023-24 Secondary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

2024-25 Secondary Average Class Size and Class Size Distribution

This table displays the 2024-25 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

2024-25 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

2024-25 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The "Other" category is for all other student support services staff positions not listed.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2023-24 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2023-24 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	N/A	N/A	N/A	N/A
District	N/A	N/A	N/A	N/A
Percent Difference - School Site and District	N/A	N/A	N/A	N/A
State	N/A	N/A	N/A	N/A
Percent Difference - School Site and State	N/A	N/A	N/A	N/A

Fiscal Year 2024-25 Types of Services Funded

According to the goals in our LCAP, budgeted funds were used to support students in the following programs and positions: District-wide intervention coordinator, two teacher aides/lunchtime supervisors, EL Aide to assist English Learners with core classes, Library Aide,

Fiscal Year 2024-25 Types of Services Funded

We have added additional counseling services from one-half day to one and a half days. Our school counselor meets with students once a week and as needed on other days via Zoom. Additionally, the district has funded counseling services through an internet company called Tiny Eye who employ California certified therapists who meet with our students once per week via Zoom. This has allowed our students access to reliable services for their social and emotional well-being. All classrooms have ventilations systems to mitigate for Covid and for smoke due to local fires that persist in the fall.

Fiscal Year 2023-24 Teacher and Administrative Salaries

This table displays the 2023-24 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$44,135	\$54,773
Mid-Range Teacher Salary	\$67,367	\$78,981
Highest Teacher Salary	\$100,007	\$117,337
Average Principal Salary (Elementary)	\$120,883	\$128,425
Average Principal Salary (Middle)		\$137,947
Average Principal Salary (High)	\$114,759	\$138,809
Superintendent Salary	\$160,000	\$176,162
Percent of Budget for Teacher Salaries	27.58%	24.71%
Percent of Budget for Administrative Salaries	4.71%	5.91%

Professional Development

For the 2025-2026 school year, SPJUSD has continued Early Release Wednesdays (ERW), which focus on professional development and MTSS activities. During the past few years, we have spent time at Professional Learning Communities (PLCs) and faculty meetings on school-wide common literacy strategies such as note taking strategies using the Cornell note-taking system, writing across the curriculum, explicit goals and success criteria, and deep reading strategies. In addition, the district has promoted training in SEL, brain science, and trauma-informed instruction school and district-wide. The PLCs continue to encourage teacher collaboration for the improvement of subject area teaching, classroom management, and student learning and the development of systems to allow for continual improvement. Teacher meetings are held weekly every Wednesday afternoon. More and more, we are including teaching strategies, plans for intervention, and school planning into these meetings. Student data is the beginning point of all planning each school year. One ERW per month is dedicated to MTSS and intervention. During that Wednesday, the staff reviews student data; is trained on best practices around relationship-building; teaching students with trauma; collective instructional strategies; and ways to support students' social and emotional needs. With the adoption of our SST digital platform, Beyond SST, teachers participate in training for its use and time is spent discussing student needs and how to support individual students. In addition to test scores, the staff looks at grades and attendance data to plan for the success of each student in meeting individual goals. This data drives the direction the school takes in professional development, support services, and school goals for each year. School funds have been available for staff to attend a variety of subject-specific or general professional development programs during the school year and summer. There is a provision in the certificated contract to pay stipends to teachers for attending in-service programs during holidays or school vacations. Release time is provided for programs offered during the school year. The administration makes every effort to encourage and support professional development.

All teachers received a day-long training during our in-service days in August on building relationships as a team with the yearly

Professional Development

theme "Better Together." Additionally, in the spring the entire district participated in LGBTQ+ training. Also, our staff reviewed ALICE strategies to ensure all staff understand the protocols when we train our students. Every year, we also receive a review of our online platform "Beyond SST" to record and create a strong accountability system for all teachers when implementing accommodations and collective strategies for our students in need of SSTs and 504 plans. All teachers have been trained in this system and had numerous training throughout the school year.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2023-24	2024-25	2025-26
Number of school days dedicated to Staff Development and Continuous Improvement	39	39	39

Loyalton High School

2024-2025 School Accountability Report Card (Published During the 2025-2026 School Year)



General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2025-26 School Contact Information

School Name	Loyalton High School
Street	700 Fourth Street
City, State, Zip	Loyalton, CA 96118-0037
Phone Number	530-993-4454
Principal	Caroline Griffin
Email Address	cgriffin@spjUSD.org
School Website	https://lhs.sierracountyschools.org
Grade Span	
County-District-School (CDS) Code	46701774634259

2025-26 District Contact Information

District Name	Sierra-Plumas Joint Unified School District
Phone Number	530-993-1660
Superintendent	Sean Snider
Email Address	ssnider@spjUSD.org
District Website	www.sierracountyschools.org

2025-26 School Description and Mission Statement

Nestled in the scenic Sierra Valley within the eastern Sierra Nevada mountain region, Loyalton High School is a small rural school serving grades 9-12. The school offers a comprehensive educational experience designed to meet the diverse academic and vocational interests of its students.

Students at Loyalton High School benefit from a variety of courses aligned with college and career pathways, including Advanced Placement (AP) and A-G options, as well as Career and Technical Education (CTE) pathways in Agriscience and Construction. Many courses within the Agriscience Pathway are A-G approved. Graduates consistently excel in rigorous university programs and enter the workforce equipped with marketable skills.

With its small enrollment, Loyalton High School provides personalized attention and counseling to support each student's academic journey. The dedicated staff fosters student success through a wide range of co-curricular and extracurricular activities.

Highlights include an award-winning Agriculture Program and Future Farmers of America (FFA) chapter, which has been recognized with numerous accolades, including:

Outstanding Single Department (2015-2016, 2021-2022, 2022-2023)

Regional Outstanding Young Teacher (2012-2013, 2014-2015)

Star Advisor (2015)

State of California Teacher of Excellence (2021)

State of California Teacher Mentor (2023)

Honorary American Degree (National 2023)

In addition to academics, students are encouraged to engage in athletics, clubs, peer conflict mediation, Club Live/Friday Night Live, and peer tutoring, fostering a well-rounded and active school community.

Vision and Mission Statement

Updated in 2022, Loyalton High School's vision and mission are:

"LHS inspires all students to become confident lifelong learners and responsible citizens ready to meet the challenges of the

2025-26 School Description and Mission Statement

future using their unique talents and potential. We accomplish this vision through our commitment to high expectations and achievement for all students, whatever pathway they choose. In partnership with families and the community, we encourage students to become knowledgeable, critical thinkers; effective communicators; and healthy individuals who exercise self-discipline and productive, positive citizenship."

Athletic Mission Statement

Loyalton High School athletics emphasize academic success while promoting health, fitness, commitment, teamwork, competition, and good sportsmanship. The program aims to benefit students, the school, and the broader community.

About this School

2024-25 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 7	31
Grade 8	16
Grade 9	25
Grade 10	36
Grade 11	29
Grade 12	28
Total Enrollment	165

2024-25 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	57.1
Male	50
American Indian or Alaska Native	1.3
Black or African American	1.3
Hispanic or Latino	19.5
Two or More Races	1.3
White	81.8
English Learners	2.6
Foster Youth	0.6
Homeless	3.9
Socioeconomically Disadvantaged	29.2
Students with Disabilities	9.7

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	6.5	57.61	17.4	66.48	234405.2	84
Intern Credential Holders Properly Assigned	0	0	0	0	4853	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	4.6	41.07	8.3	31.96	12001.5	4.3
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0	0	0.2	0.95	11953.1	4.28
Unknown/Incomplete/NA	0.1	1.23	0.1	0.53	15831.9	5.67
Total Teaching Positions	11.3	100	26.2	100	279044.8	100

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2022-23 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	6.6	58.14	16.3	66.02	231142.4	83.24
Intern Credential Holders Properly Assigned	0.6	5.8	0.6	2.67	5566.4	2
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.5	5.1	1.6	6.76	14938.3	5.38
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	2.2	19.79	4.8	19.42	11746.9	4.23
Unknown/Incomplete/NA	1.2	10.99	1.2	5.06	14303.8	5.15
Total Teaching Positions	11.3	100	24.7	100	277698	100

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2023-24 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	12					
Intern Credential Holders Properly Assigned	1					
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	3					
Unknown/Incomplete/NA						
Total Teaching Positions	12					

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2021-22	2022-23	2023-24
Permits and Waivers	0.00	0	0
Misassignments	4.60	0.5	
Vacant Positions	0.00	0	
Total Teachers Without Credentials and Misassignments	4.60	0.5	

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2021-22	2022-23	2023-24
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0	1
Local Assignment Options	0.00	2.2	1
Total Out-of-Field Teachers	0.00	2.2	2

Class Assignments

Indicator	2021-22	2022-23	2023-24
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	52.3	13	13
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	6.3	0	0

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2025-26 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Williams legislation calls for a description of whether or not schools have enough books in core classes for all students. The law also asks districts to reveal whether those books are presenting what is required by the California Content Standards.

Year and month in which the data were collected September, 2025

Subject	List of Textbooks and Other Instructional Materials / Indicate if from Most Recent Adoption / Year of Adoption	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	<p>Grades 9-12: Windows and Mirrors Levels 3&4, American, and British Literature, EMC Publishing LLC, 2016, Adopted 2016</p> <p>AP English Lit: Norton Introduction to Literature - W.W. Norton & Company, 2002 Adopted 2003</p> <p>AP English Lang: The Norton Reader: An Anthology of Nonfiction Prose, W.W. Norton & Company, 2000 Adopted 2003</p> <p>AP English Lang: Everything's an Argument, Bedford/St. Martin's, 2001 Adopted 2003</p> <p>Grades 9-12: Holt Handbook - Holt, Rinehart, & Winston, 2003 Adopted 2003</p>	0
Mathematics	<p>Mathematics, 2013 CPM Mathematics, Course 3.</p> <p>Algebra 1 - CPM Mathematics, 2013</p> <p>Geometry - Geometry Common Core - Pearson, 2015 Adopted 2015</p> <p>Algebra 2 - Algebra II Common Core - CPM -Pearson</p> <p>Trigonometry/Advanced Math Topics - PreCalculus - Houghton Mifflin Company, 2004</p>	0

	<p>Adopted 2009</p> <p>Calculus - Calculus Common Core - Pearson, 2015 Adopted 2015</p>	
Science	<p>Biology - HMH Science Dimensions National, Biology, Houghton Mifflin Harcourt, 2018. Adopted 2022</p> <p>Earth Science - HMH Science Dimensions National, Earth Science, Houghton Mifflin Harcourt, 2018. Adopted 2022</p> <p>Chemistry - HMH Science Dimensions National, Chemistry, Houghton Mifflin Harcourt, 2018. Adopted 2022</p> <p>AP Chemistry - Chemistry, AP Edition, 8th Edition, Brooks/Cole Cengage Learning, 2012 Adopted 2022</p> <p>Physics - HMH Science Dimensions National, Physics, Houghton Mifflin Harcourt, 2018. Adopted 2022</p> <p>Agriscience 1 & 2, Agricultural Biology, Veterinary Medical Applications, Animal Science, Ornamental Horticulture - ICEV-Online Curriculum 2024</p>	0
History-Social Science	<p>World History - Impact: California, World History Culture and Geography Modern. McGraw Hill, 2017 Adopted 2019</p> <p>US History - Impact: California, US History and Geography, Continuity and Change. McGraw Hill, 2017 Adopted 2019</p> <p>Government - Impact: California, Principles in American Democracy. McGraw Hill, 2017 Adopted 2019</p> <p>AP Government - American Government, 13th Edition, Wadsworth Cengage Learning, 2013 Adopted 2013</p> <p>Economics - Impact: California, Principles of Economics. McGraw Hill, 2017 Adopted 2019</p> <p>AP US History - The American Pageant - Volumes I and II - Houghton Mifflin 2006 Adopted 2006</p> <p>AP Government - The Lanahan Readings in the American Polity: 5th Edition, 2011 Adopted 2013</p>	0

Foreign Language	Spanish: Senderos Levels 1, 2, 3, & 4 Vista Higher Learning 2023 Adopted 2024	0
Health	Health Promotion Waves curriculum - Health Wave, 2010, all reproducible units. Adopted 2011 Positive Prevention Plus 2024 (Human Growth and Development) Middle School and High School Future Focus - Career Choices/Get Focused My10yearplan.com	N/A
Visual and Performing Arts	Color: A Workshop Approach - McGraw Hill, 2005 (classroom set only) Adopted 2008 Living with Art - McGraw Hill, 2008 (classroom set only) Adopted 2008 Floral Design - ICEV- Online Curriculum 2024	0
Science Laboratory Equipment (grades 9-12)	A grant provided for the purchase of updated lab equipment in 2011. In addition, a chemical sweep in 2010 made it necessary for an entirely new purchase of chemicals for science labs in 2011. Science equipment for outdoor science labs was donated by Learning Landscapes in 2014. Lab Equipment for Agriculture classroom bought with Ag Incentive Grant and CETIG.	N/A

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

To determine the condition of our facilities our district performs an annual inspection using the Facilities Inspection Tool, which is issued by the Office of Public School Construction.

Based on that survey, we've answered the questions you see on this report. Please note that the information reflects the condition of our buildings as of the date of the report. Since that time, those conditions may have changed.

Year and month of the most recent FIT report

June 2025

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			New bleachers were installed in the summer of 2023. Fixed to the ground benches were added in the locker rooms.
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			All hallway fountains were updated to hydration stations with both mouth-drinking fountain and water bottle filling. One water fountain has been disconnected in gym but there is a new hydration station on the opposite side.

School Facility Conditions and Planned Improvements

Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			The Gym roof is in need of inspection and repair. Maintenance teams have patched and are monitoring problem areas. The roof needs to be a on the repair list for the future.
External: Playground/School Grounds, Windows/ Doors/Gates/Fences			X	The external windows in the school are older single pane units with poor sealing ability and poor latching systems. There are no playground structures for our high school students.

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
English Language Arts/Literacy (grades 3-8 and 11)	39	51	33	44	47	48
Mathematics (grades 3-8 and 11)	32	33	31	30	35	37

2024-25 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	74	69	93.24	6.76	50.72
Female	45	43	95.56	4.44	55.81
Male	29	26	89.66	10.34	42.31
American Indian or Alaska Native	--	--	--	--	--
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	14	14	100.00	0.00	78.57
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--

White	56	52	92.86	7.14	40.38
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	25	23	92.00	8.00	26.09
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

2024-25 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	74	69	93.24	6.76	33.33
Female	45	43	95.56	4.44	27.91
Male	29	26	89.66	10.34	42.31
American Indian or Alaska Native	--	--	--	--	--
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	14	14	100.00	0.00	35.71
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	56	52	92.86	7.14	30.77
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0

Socioeconomically Disadvantaged	25	23	92.00	8.00	21.74
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
Science (grades 5, 8 and high school)	24.19	38.89	27.27	30.11	30.73	32.33

2024-25 CAASPP Test Results in Science by Student Group

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	61	55	90.16	9.84	40.00
Female	39	38	97.44	2.56	36.84
Male	22	17	77.27	22.73	47.06
American Indian or Alaska Native	--	--	--	--	--
Asian	0	0	0	0	0
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	46	41	89.13	10.87	36.59
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	16	14	87.50	12.50	35.71
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

2024-25 Career Technical Education Programs

Loyalton High School offers a wide array of UC/CSU-aligned courses. All English (English 9/10; English 9/10 Honors; English 11/12; Creative Writing; Ethnic Studies; and AP Literature & Composition/AP Language & Composition), science (Earth Science, Chemistry, Biology, AP Chemistry, Agriculture Biology, Veterinary Science, Horticulture, Fire Science), and history (World History, AP World History, U.S. History, AP U.S. History, Government, AP Government, and Economics) courses, as well as all math courses (Algebra 1, Algebra 2, Geometry, Trigonometry/Advanced Math, and AP Calculus), are UC/CSU-aligned—except: Pre-Algebra, Financial Algebra, & Consumer Math.

We also offer A-G-approved courses in fine arts and other disciplines, including Studio Art, Graphic Art, Filmmaking, Floriculture, Ceramics, Fire Science, Creative Writing, and Ethnic Studies, as well as world languages. LHS provides seven in-person AP courses (AP Language & Composition, AP Literature & Composition, AP 2-D Art, AP Calculus, and AP Chemistry), along with additional AP courses online (AP World History, AP Spanish, AP French, and AP Psychology) through our online course provider, STRIDES Learning Solutions (Peak/FuelEd). Our AP World Languages courses are offered through Middlebury Online Courses via STRIDES Learning, while AP U.S. History and AP Government are available through UC Scout.

Through CTE programs at LHS, students engage in activities that connect education with career exploration and guidance. Construction and Agriscience Pathway programs, FFA competitions, meetings, and LDE & CDE field days allow students to interact with industry leaders and visit colleges. This year, our College & Career Specialist (C&C Specialist) is organizing two college field trips, including visits to career technical education schools and community colleges with CTE certificate programs.

2024-25 Career Technical Education Programs

These trips give students opportunities to explore careers accessible immediately after high school.

The course advisor links the curriculum to current occupational realities, providing insight into the agricultural career landscape. Students also participate in career assessments such as the ASVAB CEP program and I-CEV (online career and instructional courses), where they can earn industry-based certifications in their chosen fields. Additionally, through the North State Together grant, SPJUSD has strengthened its Sierra Strong organization, which focuses on advancing careers in education and healthcare.

Loyalton High School offers a coherent pathway for students to achieve Agriscience Completer status through its diverse agriculture courses. The following courses are University of California A-G aligned and lead to completer status and CTE certifications: Agriscience 1 and 2, Ag Biology, Floriculture, Horticulture, and Veterinary Science. Additional courses leading to CTE certification and completer status include Advanced Agriscience/Ag Mechanics, Ag Leadership, Ag Business, and Animal Science.

These courses are taught by a highly qualified and credentialed advisor who ensures the agriculture program meets FFA and State Standards. The local CTE Agriculture plan is developed collaboratively with school leadership and an advisory panel of industry experts. Every student participates in a Supervised Agricultural Experience (SAE) project tailored to their interests, which promotes essential soft skills such as work ethic, integrity, and dependability.

The LHS agriculture department also integrates classroom learning with practical applications through an on-site “learning landscape area” and Learning Laboratory, located on school district property. Students study the area’s animal and plant populations as part of their coursework. Caroline Griffin led the program through August 2024, when Mr. Touthulong Vang became the new advisor. The agriculture program also maintains an active advisory board with local ranching and farming, and other agricultural industry representatives.

Each year, a large percentage of Agriscience Pathway students earn CTE certificates after completing industry assessments, including:

CTE Tier 1 Certification – Floral

CTE Tier 2 Certification – Floral

Benz School of Floral Design (Principles of Floral Design Certification)

CTE Tier 1 Certification – Horticulture

YQCA (Youth for the Quality Care of Animals) National Certification, 2025

CTE Tier 1 Chemistry

CTE Tier 1 Agricultural Mechanics

Program effectiveness and curricular alignment to industry needs are evaluated annually to meet requirements for Ag Incentive Grants, CTEIG, and Perkins funding. The LHS agriculture department meets quarterly with a local industry sector panel to stay current on trends and ensure curricular alignment.

While our construction and woodshop programs do not currently offer a formal CTE Pathway, they provide training in basic woodshop, construction, advanced woodworking, advanced construction, and cabinetry.

LHS has also piloted a CTE program in the Engineering Technology Pathway, but it is currently on hold as the teacher is at the new Middle School. It included three courses: Mechatronics 1 (Introductory), Advanced Mechatronics (Concentrator), and a Capstone course planned for future implementation. Due to a reduced FTE allocation this year, the Capstone course could not be offered in 2024–25, but this will change with the move of 7th and 8th grade to the new middle school. A three-year grant from the California K12 Workforce Alliance supports the development of the Capstone curriculum and equipment acquisition. This pathway will align with post-secondary opportunities at Sierra College.

2024-25 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	89
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	65
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	29

2024-25 Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
Pupils Enrolled in Courses Required for UC/CSU Admission	100
Graduates Who Completed All Courses Required for UC/CSU Admission	39

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2024-25 California Physical Fitness Test Participation Rates

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 7	100	100	100	100	100
Grade 9	100	100	100	100	100

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2025-26 Opportunities for Parental Involvement

Parents play a vital role in the Loyaltan High School learning community. Our staff values and encourages active parental engagement in various school activities and events throughout the year.

2025-26 Opportunities for Parental Involvement

Grizzlies Day: Each August, before the school year begins, LHS hosts Grizzlies Day, an open-house-style event where parents and students meet teachers, explore classrooms, and visit activity and club booths to learn about academic, extracurricular, and co-curricular opportunities. This festive event serves as a celebratory kickoff for the new school year. Community organizations also participate, providing information about their services and partnerships with the school.

Back-to-School Night: In September, parents are invited to connect with teachers and staff, gaining insight into their child's educational experience.

Annual Events and Volunteering: Parents contribute significantly through their participation with:

School Site Council: A panel of five school staff members and five parent/student representatives.

Booster and Sports Clubs: Parents support school sports programs financially and physically.

Special Education and English Language Learner Panels: Offering insights and support for specialized programs.

Agricultural Advisory Board: Meeting at least three times annually to guide agricultural education programs.

Local Education Foundation: Many parents serve as active members of this nonprofit, supporting educational initiatives (www.sierraschoolsfoundation.org).

WASC Committees: Parents participate in accreditation reviews.

Community Partnerships:

Local Project Competition - LHS Agriculture Dept all students with their Novice or Advanced SAE (Supervised Agriculture Experience)

Senior Projects: Serving as judges for presentations in May.

Mock Job Interviews: Providing real-world experience for students.

Sporting Events, Fundraisers, and Scholarships: Assisting with logistics and organization.

Four-Year Planning Session: Attending an evening event in May to review and adjust their child's academic plan with staff, tailored to college and career goals.

Committees and Organizations:

Musica Sierra: A nonprofit that enriches music education through funding instructors, performances, and workshops for students.

Communication and Resources:

School Calendar and Weekly Updates: Found on the LHS website (<https://lhs.sierracountyschools.org/>), including weekly automated phone calls sent Sunday evenings. Texts of these communications are also posted online alongside quarterly newsletters.

Daily Bulletin: Available through PowerSchool at spjUSD.powerschool.org/public. Parents needing login credentials can contact the school office at (530) 993-4454.

Parents are always welcome to visit classrooms, serve as field trip chaperones, and participate in school activities. Loyalton High School appreciates the partnership with families in creating a strong, supportive learning environment. We offer Spanish translation services as needed.

C. Engagement

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school Dropout Rates;
- High school Graduation Rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
Dropout Rate	0	8.7	0	0	13.3	0	8.2	8.9	
Graduation Rate	95.5	91.3	100	96.6	86.7	100	86.2	86.4	

2024-25 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2023-24 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at www.cde.ca.gov/ds/ad/acgrinfo.asp.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	23	21	91.3
Female			
Male			
Non-Binary			
American Indian or Alaska Native			
Asian			
Black or African American	1		
Filipino			
Hispanic or Latino	1		
Native Hawaiian or Pacific Islander			
Two or More Races	1		
White	19	18	94.7
English Learners			
Foster Youth			
Homeless	2		
Socioeconomically Disadvantaged	6		
Students Receiving Migrant Education Services			
Students with Disabilities	5		

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
Non-Binary				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions data.

Suspensions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
0%	4.4%		0%	2.57%		3.6%	3.28%	

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

This table displays expulsions data.

Expulsions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
0%	0%		0%	0%		0.08%	0.07%	

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
Non-Binary		
American Indian or Alaska Native		
Asian		
Black or African American		
Filipino		
Hispanic or Latino		
Native Hawaiian or Pacific Islander		
Two or More Races		
White		
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students Receiving Migrant Education Services		
Students with Disabilities		

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2025-26 School Safety Plan

Loyalton High School staff and students benefit from a safe and secure learning environment. The school emphasizes vigilance, with staff actively monitoring the campus before, during, and after school hours. Visitors are required to check in at the office, where they undergo screening and receive visitor tags before accessing classrooms. Regular school volunteers follow an established screening process to ensure student safety.

The Comprehensive School Safety Plan (CSSP) is reviewed, updated, and approved annually by the Sierra-Plumas Joint Unified School District leadership and the School Site Council. The CSSP aligns with the National Emergency Management System and is reviewed by the Board of Education each year, with input from local community agencies. The most recent updates and board approval occurred in Spring 2025. School faculty and a student representative reviewed the plan during the fall semester.

Key Elements of the CSSP Include:

Emergency Preparedness: Monthly safety drills focus on fire, earthquake, intruder, chemical spills, and other campus dangers.

A.L.I.C.E. Training: Teachers were retrained in A.L.I.C.E. (Alert, Lockdown, Inform, Counter, Evacuate) protocols in fall 2023 and continue to participate in active shooter scenarios with local law enforcement and emergency medical personnel.

Health and Safety: District personnel review student health records and share relevant health information with staff to ensure special needs are addressed.

Loyalton High School fosters a positive school culture with low suspension rates and proactive behavior interventions. Restorative justice practices, such as the LHS Peace ROARriors Program, focus on conflict mediation and positive peer interactions. This program is guided by PBIS principles: Respect, Open-mindedness, Ambition, and Resilience.

Additionally, Friday Night Live provides opportunities for students to engage in positive activities and foster community spirit. At the start of each year, students are paired with "buddies" from other classes who serve as mentors and support throughout the school year.

Through these efforts, Loyalton High School ensures a secure, supportive, and prepared environment for all students and staff.

2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	9	14	1	0
Mathematics	8	19	0	0
Science	10	12	1	0
Social Science	7	16	0	0

2023-24 Secondary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	10	13		
Mathematics	9	15	1	
Science	11	7	2	
Social Science	7	15		

2024-25 Secondary Average Class Size and Class Size Distribution

This table displays the 2024-25 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	17	9	0	0
Mathematics	13	9	1	0
Science	12.67	9	0	0
Social Science	16	6	0	0

2024-25 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

2024-25 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The "Other" category is for all other student support services staff positions not listed.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	.33
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2023-24 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2023-24 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$12,373	\$1,329	\$11,044	\$66,110
District	N/A	N/A	\$15,391	\$72,076
Percent Difference - School Site and District	N/A	N/A	-32.9	3.4
State	N/A	N/A	\$11,146	\$86,335
Percent Difference - School Site and State	N/A	N/A	2.5	-17.4

Fiscal Year 2024-25 Types of Services Funded

According to the goals in our LCAP, budgeted funds were used to support students in the following programs and positions: District-wide intervention coordinator, three noon Lunch Supervisors and Intervention Aides, EL Aide to assist English Learners with core classes, Library Aide, FFA, athletics, advanced placement, CTE pathways courses, and online classes, along with a TOSA/C&C Specialist position to facilitate CTE Pathways in health and education, as well as Independent Study and Online Learning. Currently students in grades 9-12 have access to the LHS Independent Study Program. For grades 7 and 8, students meet with our middle school IS teacher several times per week. Our ISP students in grades 9-12 have access to all high school level courses through the Strides Learning/PEAK online courses. These courses come with California credentialed teachers for weekly discussions, help, and standards-based education. The IS coordinator also meets once per week with the students to check in and monitor progress. The online courses are also available for students who wish to take individual courses that are not available at our in-person site due to our small size and lack of room in our schedule. The school district funds all of the licenses for the online courses. AP Exams are purchased by SPJUSD for each student enrolled in AP coursework. In addition, funding was provided for the purchase of technology to assist in our educational goals. Smartboards are installed in every classroom and ChromeBooks were purchased on a 1 to 1 ratio. Funding is also provided for professional development to keep teachers and administrators up to date in methods and curriculum. Classroom furniture updates are currently underway and

Fiscal Year 2024-25 Types of Services Funded

each year or two, carpet is replaced in two classrooms. The district is also providing resources to make a number of safety enhancements at the school, including a new front access system and replacing our bleachers in the gym. We have an intervention teacher who provides one-on-one services for students who are performing below standard in ELA and Mathematics. Additionally, we have after-school tutoring help for homework and reteaching where needed.

The district received grant funding through the North State Together grant to boost our college and career readiness for students interested in pursuing a career in education and health care. The C&C Specialist manages and implements this grant as well.

We have added additional counseling services from one-half day to one and a half days. Our school counselor meets with students once a week and as needed on other days via Zoom. Additionally, the district has funded counseling services through an internet company called Tiny Eye who employ California certified therapists who meet with our students once per week via Zoom. This has allowed our students access to reliable services for their social and emotional well-being. All classrooms have ventilations systems as an after fact from COVID and for smoke due to local fires that persist in the fall. This year, we implemented Second Step SEL for our middle school students one day per week during our 30-minute Flex class used for Accelerated Reading time and homework help.

Fiscal Year 2023-24 Teacher and Administrative Salaries

This table displays the 2023-24 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$44,135	\$54,773
Mid-Range Teacher Salary	\$67,367	\$78,981
Highest Teacher Salary	\$100,007	\$117,337
Average Principal Salary (Elementary)	\$120,883	\$128,425
Average Principal Salary (Middle)		\$137,947
Average Principal Salary (High)	\$114,759	\$138,809
Superintendent Salary	\$160,000	\$176,162
Percent of Budget for Teacher Salaries	27.58%	24.71%
Percent of Budget for Administrative Salaries	4.71%	5.91%

2024-25 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

Percent of Students in AP Courses	19
--	----

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

Subject	Number of AP Courses Offered
Computer Science	
English	1
Fine and Performing Arts	1
Foreign Language	1
Mathematics	1
Science	1
Social Science	3
Total AP Courses Offered Where there are student course enrollments of at least one student.	8

Professional Development

For the 2024-25 school year, SPJUSD has continued Early Release Wednesdays (ERW), which focus on professional development and MTSS activities. During the past few years, we have spent time at Professional Learning Communities (PLCs) and faculty meetings on school-wide common literacy strategies such as note taking strategies using the Cornell note-taking system, writing across the curriculum, explicit goals and success criteria, and deep reading strategies. In addition, the district has promoted training in SEL, brain science, and trauma-informed instruction school and district-wide. The PLCs continue to encourage teacher collaboration for the improvement of subject area teaching, classroom management, and student learning and the development of systems to allow for continual improvement. Teacher meetings are held weekly every Tuesday afternoon. More and more, we are including teaching strategies, plans for intervention, and school planning into these meetings. Student data is the beginning point of all planning each school year. One ERW per month is dedicated to MTSS and intervention. During that Wednesday, the staff reviews student data; is trained on best practices around relationship-building; teaching students with trauma; collective instructional strategies; and ways to support students' social and emotional needs. With the adoption of our SST digital platform, Beyond SST, teachers participate in training for its use and time is spent discussing student needs and how to support individual students. In addition to test scores, the staff looks at grades and attendance data to plan for the success of each student in meeting individual goals. This data drives the direction the school takes in professional development, support services, and school goals for each year. School funds have been available for staff to attend a variety of subject-specific or general professional development programs during the school year and summer. There is a provision in the certificated contract to pay stipends to teachers for attending in-service programs during holidays or school vacations. Release time is provided for programs offered during the school year. The administration makes every effort to encourage and support professional development. Also, our site included: Social Emotional Learning training, Step up to Writing, and Literacy leadership team.

All teachers received a day-long training during our in-service days in August on building relationships as a team with the yearly theme "Better Together." Additionally, in the spring the entire district participated in LGBTQ+ training. Also, our staff reviewed ALICE strategies to ensure all staff understand the protocols when we train our students. Every year, we also receive a review of our online platform "Beyond SST" to record and create a strong accountability system for all teachers when implementing accommodations and collective strategies for our students in need of SSTs and 504 plans. All teachers have been trained in this system and had numerous training throughout the school year. Finally, the last Early Release Wednesdays were dedicated to preparing for our WASC Self-Study for the 2023-2024 school year.

This table displays the number of school days dedicated to staff development and continuous improvement.

Professional Development

Subject	2023-24	2024-25	2025-26
Number of school days dedicated to Staff Development and Continuous Improvement	39	39	39

Sierra Pass Continuation School

2024-2025 School Accountability Report Card

(Published During the 2025-2026 School Year)



General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2025-26 School Contact Information

School Name	Sierra Pass Continuation School
Street	109 Beckwith Road
City, State, Zip	Loyalton CA 96118
Phone Number	530-993-1660 x160
Principal	Caroline Griffin
Email Address	cgriffin@spjUSD.org
School Website	www.sierracountyschools.org
Grade Span	9-12
County-District-School (CDS) Code	46701774630034

2025-26 District Contact Information

District Name	Sierra-Plumas Joint Unified School District
Phone Number	530 993-1660
Superintendent	Sean Snider
Email Address	ssnider@spjUSD.org
District Website	www.sierracountyschools.org

2025-26 School Description and Mission Statement

Sierra Pass Continuation High School is a very small alternative education school located in Sierra County, a rural frontier county in the eastern Sierra Nevada Mountains. We strive to give the students a comprehensive high school experience while addressing their unique educational needs with personalized academics and scheduling. Students receive personalized attention in an individualized setting with the focus on achieving each student's academic needs and goals. The dedicated staff of one full time teacher and one full time instructional aide can tailor each student's academic and vocational programs to directly address their needs, while meeting the requirements for graduation based on the California High School Graduation Requirements and a unique set of courses and projects.

About this School

2024-25 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 10	0
Grade 11	2
Grade 12	1
Total Enrollment	3

2024-25 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	28
Male	72
Hispanic or Latino	20
White	80
Socioeconomically Disadvantaged	20
Students with Disabilities	20

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	0	0	17.4	66.48	234405.2	84
Intern Credential Holders Properly Assigned	0	0	0	0	4853	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0	0	8.3	31.96	12001.5	4.3
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.2	100	0.2	0.95	11953.1	4.28
Unknown/Incomplete/NA	0	0	0.1	0.53	15831.9	5.67
Total Teaching Positions	0.2	100	26.2	100	279044.8	100

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2022-23 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	0	0	16.3	66.02	231142.4	83.24
Intern Credential Holders Properly Assigned	0	0	0.6	2.67	5566.4	2
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0	0	1.6	6.76	14938.3	5.38
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.2	100	4.8	19.42	11746.9	4.23
Unknown/Incomplete/NA	0	0	1.2	5.06	14303.8	5.15
Total Teaching Positions	0.2	100	24.7	100	277698	100

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2023-24 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown/Incomplete/NA						
Total Teaching Positions						

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2021-22	2022-23	2023-24
Permits and Waivers	0.00	0	
Misassignments	0.00	0	
Vacant Positions	0.00	0	
Total Teachers Without Credentials and Misassignments	0.00	0	

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2021-22	2022-23	2023-24
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0	
Local Assignment Options	0.20	0.2	
Total Out-of-Field Teachers	0.20	0.2	

Class Assignments

Indicator	2021-22	2022-23	2023-24
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0		
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0	0

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2025-26 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected		November 2025
Subject	List of Textbooks and Other Instructional Materials / Indicate if from Most Recent Adoption / Year of Adoption	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Grades 7 & 8: Windows and Mirrors Levels Levels 1&2 , EMC Publishing LLC, 2016, Adopted 2016 Grades 9-12: Windows and Mirrors Levels 3&4, American, and British Literature, EMC Publishing LLC, 2016, Adopted 2016 Grades 7-12: Holt Handbook - Holt, Rinehart, & Winston, 2003 Adopted 2003 Grades 10-12: Literature & Language Arts, Third to Sixth Courses - Holt, Rinehart, & Winston, 2003 Adopted 2003 Basic English Composition, American Guidance Services, Inc. (AGS), 2003, Not Adopted Basic English Grammar, American Guidance Services, Inc. (AGS), 2003, Not Adopted Basic English, American Guidance Services, Inc. (AGS), 2002, Not Adopted Exploring Literature, American Guidance Services, Inc. (AGS), 1999, Not Adopted World Literature, American Guidance Services, Inc. (AGS), 1999, Not Adopted American Literature, American Guidance Services, Inc. (AGS), 1999, Not Adopted	0
Mathematics	Grade 8 - Mathematics, Course 3 Common Core Math, Pearson/Prentice Hall, 2013 Adopted 2015 Algebra 1 - Algebra 1 Common Core - Pearson, 2015 Adopted 2015 Geometry - Geometry Common Core - Pearson, 2015 Adopted 2015 Algebra 2 - Algebra II Common Core - Pearson, 2015 Adopted 2015 Trigonometry/Advanced Math Topics - PreCalculus - Houghton Mifflin Company, 2004 Adopted 2009 Calculus - Calculus Common Core - Pearson, 2015 Adopted 2015	0

	<p>Algebra 1 - Glencoe/McGraw-Hill Companies, 2008 Adopted 2009</p> <p>Basic Math Skills, American Guidance Services, Inc. (AGS), 2003</p> <p>Life Skills Mathematics, American Guidance Services, Inc. (AGS), 2003</p> <p>Pre Algebra, American Guidance Services, Inc. (AGS), 2004</p> <p>Algebra, American Guidance Services, Inc. (AGS), 2004</p> <p>Algebra 2, American Guidance Services, Inc. (AGS), 2004</p> <p>Geometry, American Guidance Services, Inc. (AGS), 2005</p> <p>Consumer Mathematics, American Guidance Services, Inc. (AGS), 2003</p>	
Science	<p>Biology - Biology, Glencoe McGraw-Hill, 2012 Adopted 2013</p> <p>Earth Science - Geology, The Environment, and the Universe, McGraw-Hill Companies, 2013 Adopted 2013</p> <p>Chemistry - Chemistry - Glencoe McGraw Hill, 2013 Adopted 2013</p> <p>AP Chemistry - Chemistry, AP Edition, 8th Edition, Brooks/Cole Cengage Learning, 2012 Adopted 2013</p> <p>Physics - Physics - Pearson, 2012 Adopted 2013</p> <p>Biology - Glencoe/McGraw-Hill, 2012 Adopted 2013</p> <p>Earth Science - Geology, The Environment, and the Universe, McGraw-Hill Companies, 2013 Adopted 2013</p> <p>Earth Science, American Guidance Services, Inc. (AGS), 2004, Not Adopted</p> <p>Biology, American Guidance Services, Inc. (AGS), 2004, Not Adopted</p> <p>Physical Science, American Guidance Services, Inc. (AGS), 2004, Not Adopted</p>	0
History-Social Science	<p>World History - Impact: California, World History Culture and Geography Modern. McGraw Hill, 2017 Adopted 2019</p> <p>US History - Impact: California, US History and Geography, Continuity and Change. McGraw Hill, 2017 Adopted 2019</p> <p>Government - Impact: California, Principles in American Democracy. McGraw Hill, 2017 Adopted 2019</p> <p>World History, American Guidance Services, Inc. (AGS), 2001, Not Adopted</p> <p>World Geography, American Guidance Services, Inc. (AGS), 2001, Not Adopted</p> <p>US History, American Guidance Services, Inc. (AGS), 2005, Not Adopted</p> <p>History of Our Nation, 1865 to Present, American Guidance Services, Inc. (AGS), 2005, Not Adopted</p> <p>US Government, American Guidance Services, Inc. (AGS), 2005, Not Adopted</p> <p>Economics, American Guidance Services, Inc. (AGS), 2005, Not Adopted</p>	0
Foreign Language	Senderos	N/A
Health	Health Promotion Waves curriculum - Health Wave, 2010, all reproducible units Adopted 2011	N/A

Discover Health, American Guidance Services, Inc. (AGS), 2000,
Not Adopted

Visual and Performing Arts

N/A

**Science Laboratory Equipment
(grades 9-12)**

N/A

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

To determine the condition of our facilities, our district performs an annual inspection using the Facilities Inspection Tool, which is issued by the Office of Public School Construction. Sierra Pass school consists of one portable building and relocatable restroom.

Based on that survey, we've answered the questions you see on this report. Please note that the information reflects the condition of our building as of the date of the report. Since that time, those conditions may have changed.

Year and month of the most recent FIT report

November 2025

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			Fixed center divider.
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation		X		
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains		X		Drinking fountains are located outside and the classroom also has the 5 gal dispenser.
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences		X		Ramp needs replacing

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
English Language Arts/Literacy (grades 3-8 and 11)			33	44	47	48
Mathematics (grades 3-8 and 11)			31	30	35	37

2024-25 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus

the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	--	--	--	--	--
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	0	0	0	0	0
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	0	0	0	0	0
Foster Youth	--	--	--	--	--
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

2024-25 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	--	--	--	--	--
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	0	0	0	0	0
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	0	0	0	0	0
Foster Youth	--	--	--	--	--
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
Science (grades 5, 8 and high school)	--	--	27.27	30.11	30.73	32.33

2024-25 CAASPP Test Results in Science by Student Group

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	--	--	--	--	--
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	--	--	--	--	--
English Learners	0	0	0	0	0
Foster Youth	0	0	0	0	0
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	0	0	0	0	0

2024-25 Career Technical Education Programs

Being a continuation school, Sierra Pass has limited time that the students attend class. They are required to spend 15 hours a week at school. Students have access to our Strides Online Learning/ FuelEd Online platform to access different CTE electives if they choose. Our teacher spends time with them on assisting students with resume writing, filling our applications, and doing career research. The staff also provides support for students to participate in the work experience program after school and on weekends. We are also limited on facilities that can provide CTE classes. Students participate in the district's Work Experience Program. Workability provides on-the-job training for those students with an IEP. They attended Sierra Pass Music Enrichment every week.

2024-25 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	0
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	0
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	0

2024-25 Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
Pupils Enrolled in Courses Required for UC/CSU Admission	100
Graduates Who Completed All Courses Required for UC/CSU Admission	0

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2024-25 California Physical Fitness Test Participation Rates

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2025-26 Opportunities for Parental Involvement

Due to the small size of the school, the parents of Sierra Pass are in close communication and connection with staff. Parents are encouraged and welcome to visit their child's classroom at any time during the school day. Meetings with parents occur at the beginning of each school year and whenever a student appears to be falling behind their scheduled course of study for graduation. Students and parents are encouraged to participate in annual four-year planning sessions held each spring before the start of the next school year with the lead teacher. These sessions provide an opportunity to review the student's progress

2025-26 Opportunities for Parental Involvement

toward graduation and determine classes for the following year.

At the beginning of each school year, parents and students are provided with their login information for PowerSchool, which allows them to monitor the completion and grades of assignments for each class. Because pupil numbers are so small, staff and parents connect easily and in a familial fashion, helping ensure an open-door culture and consistent communication. The primary instructor at Sierra Pass contacts parents and guardians on a regular basis to check in and communicate progress toward course completion and graduation.

Additionally, the Loyalton High School Site Council also supports Sierra Pass, providing guidance and oversight to help meet the academic and programmatic needs of continuation students.

C. Engagement

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school Dropout Rates;
- High school Graduation Rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
Dropout Rate	--	--		0	13.3		8.2	8.9	
Graduation Rate	--	--		96.6	86.7		86.2	86.4	

2024-25 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2023-24 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at www.cde.ca.gov/ds/ad/acgrinfo.asp.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students			
Female			
Male			
Non-Binary			
American Indian or Alaska Native			
Asian			
Black or African American			
Filipino			
Hispanic or Latino			
Native Hawaiian or Pacific Islander			
Two or More Races			
White			
English Learners			
Foster Youth			
Homeless			
Socioeconomically Disadvantaged			
Students Receiving Migrant Education Services			
Students with Disabilities			

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
Non-Binary				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions data.

Suspensions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
0%			0%	2.57%		3.6%	3.28%	

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

This table displays expulsions data.

Expulsions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
0%			0%	0%		0.08%	0.07%	

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
Non-Binary		
American Indian or Alaska Native		
Asian		
Black or African American		
Filipino		
Hispanic or Latino		
Native Hawaiian or Pacific Islander		
Two or More Races		
White		
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students Receiving Migrant Education Services		
Students with Disabilities		

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2025-26 School Safety Plan

Sierra Pass Continuation High School staff and students enjoy a safe place to work and learn. The two staff members remain vigilant during school breaks and before and after school each day. The district School Safety Plan is reviewed annually. Monthly safety drills are performed; students are well aware of safety procedures during safety drills. Sierra Pass staff are trained in A.L.I.C.E. protocols. District personnel are assigned to review health records and report to the staff the special health needs of students.

The Leadership team of the Sierra-Plumas Joint Unified School District has completed an update of our district/schools Safety Plan. Our Safety Plan is based on the National Emergency Management System and is reviewed by the Board of Education annually.

2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	6	1	0	0
Mathematics	3	2	0	0
Science	1	2	0	0
Social Science	4	2	0	0

2023-24 Secondary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	2	1		
Mathematics	1	2		
Science	3	1		
Social Science	3	4		

2024-25 Secondary Average Class Size and Class Size Distribution

This table displays the 2024-25 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	3	1		
Mathematics	3	1		
Science	3	1		
Social Science	3	1		

2024-25 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

2024-25 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The “Other” category is for all other student support services staff positions not listed.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2023-24 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2023-24 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$15,509	\$201	\$15,308	\$36,451
District	N/A	N/A	\$15,391	\$72,076
Percent Difference - School Site and District	N/A	N/A	-0.5	-54.7
State	N/A	N/A	\$11,146	\$86,335
Percent Difference - School Site and State	N/A	N/A	34.8	-73.4

Fiscal Year 2024-25 Types of Services Funded

According to the goals in our LCAP, budgeted funds were used to support students in the following programs and positions: Intervention Aide, EIA/EL Aide to assist English Learners with core classes, and Library Aide. In addition, funding was provided for the purchase of technology to support our educational goals. Smartboards are installed in classrooms, and students were issued Chromebooks on a 1:1 ratio. Funding is also provided for professional development to keep teachers and administrators up to date on instructional methods and curriculum.

Extra aide services were provided to support students with their individual academic needs and goals and to ensure detailed feedback on assessed work. Additionally, funds are used to expand counseling services and to provide lessons and activities geared toward strengthening social-emotional health. Counseling services are available every Monday and Wednesday, as needed, and occur either in person or via Zoom. Counseling has also been added through an online platform called Tiny Eye. Staff work actively in academic and career advising.

A Homeless and Foster Youth Coordinator assists students in accessing the resources they need to be successful in school. County resources are also used to support college and career services, aptitude assessments, and other social-emotional and career counseling needs. The College & Career Specialist works with students one-on-one, in partnership with the Foster Youth/Homeless Youth Coordinator, to assist the lead teacher in creating graduation plans. Additionally, students attend field trips to regional community and four-year colleges, Job Corps, and other post-high school programs.

Students at Sierra Pass also engage in weekly music instruction with embedded social-emotional learning (SEL) in each lesson.

Fiscal Year 2023-24 Teacher and Administrative Salaries

This table displays the 2023-24 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$44,135	\$54,773
Mid-Range Teacher Salary	\$67,367	\$78,981
Highest Teacher Salary	\$100,007	\$117,337
Average Principal Salary (Elementary)	\$120,883	\$128,425
Average Principal Salary (Middle)		\$137,947
Average Principal Salary (High)	\$114,759	\$138,809
Superintendent Salary	\$160,000	\$176,162
Percent of Budget for Teacher Salaries	27.58%	24.71%
Percent of Budget for Administrative Salaries	4.71%	5.91%

2024-25 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

Percent of Students in AP Courses	0
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This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

Subject	Number of AP Courses Offered
Computer Science	
English	
Fine and Performing Arts	
Foreign Language	
Mathematics	
Science	
Social Science	
Total AP Courses Offered Where there are student course enrollments of at least one student.	0

Professional Development

Sierra Pass Continuation High School has one certificated teacher. He seeks out professional development in all areas of curriculum and behavior. School funds are available for staff to attend a variety of subject specific or general professional development programs during the school year and summers. There is a provision in the certificated contract to pay stipends to teachers for attending in-service programs during school holidays or school vacations. Release time is provided for programs offered during the school year. Administration makes every effort to encourage and support professional development, and this year's focus on trauma-informed instruction and social emotional health.

Professional Development

All teachers received a day-long training during our in-service days in August of 2022 on trauma informed instruction, and in the spring of 2023, all teachers received training in equity and diversity through a certified LGBTQ+ services expert. In August of 2023, all district staff were trained in the A.L.I.C.E active-shooter training and another in the fall reviewing trauma informed instruction and a motivational training to focus on the "why" of our dedication to teaching. Additionally, teachers receive training in our writing curriculum Step Up to Writing.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2023-24	2024-25	2025-26
Number of school days dedicated to Staff Development and Continuous Improvement	39	39	39

CSBA POLICY GUIDE SHEET – January 13, 2026 __*First Reading*

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 1114 - District-Sponsored Social Media

Policy updated in conjunction with the accompanying administrative, with minor revisions.

Board Policy 2120 - Superintendent Recruitment and Selection

Policy updated to reference CSBA's, "California Consultants and Leadership" search services, which provides guidance to districts recruiting and selecting a Superintendent. Additionally, policy updated to remove from the list related to the Governing Board's search and selection process items which are rarely carried out by the Board, and to add duties that a professional advisor may facilitate. In addition, policy updated to clarify material related to discussing, negotiating, and voting on the Superintendent's contract. Policy also updated to reflect **NEW LAW (SB 521, 2025)**, which prohibits the employment of a person as Superintendent if within the past five years the candidate was convicted of any felony involving accepting or giving, or offering to give, any bribe, conflict of interest, the embezzlement of public money, extortion or theft of public money, perjury, or conspiracy to commit any of those crimes arising directly out of their official duties as a public employee.

Board Policy 7131 - Relations with Local Agencies

Policy updated to add that (1) the Governing Board is required to meet with appropriate local agency recreation and park authorities to review possible methods of coordinating the planning, design, and construction of new school facilities and school sites, or major additions to existing school facilities and recreation and park facilities in the community, and (2) the district is required to recommend measures for inclusion in the city/county general plan to ensure the availability of adequate school facilities to address a new development. Additionally, policy updated to clarify material related to development within the district, including that in order to adequately mitigate additional students generated by such development, the Board may make certain findings required by law and that upon such findings, notify the city council or county board of supervisors. In addition, policy updated to add material related to a district workforce housing development.

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Community Relations

Policy 1114: District-Sponsored Social Media

CSBA NOTE: The following optional policy is for use by districts that have created one or more official district (i.e., district-sponsored) social media accounts. "Social media" is defined in the accompanying administrative regulation as an online platform for collaboration, interaction, or active participation, or that allows users to post content, including social networking sites such as Instagram, TikTok, Facebook, X/Twitter, SnapChat, YouTube, or LinkedIn.

District strategies for effective use of online social media may be incorporated into the district's comprehensive communications plan. For more information related to informing the public, see BP 1100 - Communication with the Public.

The Governing Board recognizes the value of social media to share district information with families and the community and promote community involvement and collaboration in district decisions. The purpose of any official district social media account shall be to further the district's vision and mission, to support student learning and staff professional development, and to enhance communication and engagement with students, families, staff, and community members.

The Superintendent or designee shall ensure that the content posted by the district on an official district social media account is accessible to individuals with disabilities.

CSBA NOTE: To minimize liability to the district, it is important to clearly define which social media accounts are official district social media accounts and to specify the standards, guidelines, and protocols for their use. Board policies and administrative regulations do not apply to personal social media accounts, such as those created by students, staff members, individual Governing Board members, or other individuals since those accounts are not sponsored by the district even though they may sometimes include discussion of district-related issues. For more information, see BB 9010 - Public Statements, BB 9012 - Board Member Electronic Communications, and BB 9320 - Meetings and Notices.

The Superintendent or designee shall develop content guidelines and protocols for official district social media accounts to ensure public access, appropriate and responsible use, and compliance with law, ~~board~~Board policy, and administrative regulation.

Guidelines for Content

CSBA NOTE: Social media platforms typically allow users to post or reply to content posted on users' accounts, which is or can be made viewable to other users and even the public. This may create a "limited public forum," which grants individuals certain freedom of speech rights and limits the district's ability to remove comments or posts. Any removal of content by the district should be based on viewpoint-neutral considerations to protect against possible legal challenges. This may include, but is not limited to, removing content that constitutes discrimination, harassment, or bullying, as specified in the accompanying administrative regulation, or that is unrelated to the purpose of the account. Additionally, in order to help maintain the district's ability to remove content, users should be informed of the purpose of the account(s) and the limited nature of the discussion. District staff should regularly monitor all such accounts so that materials are promptly removed as permitted by law. See the accompanying administrative regulation for language regarding removal of posts and monitoring of accounts. It is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel to ensure that any provisions related to removal of posts or discipline of students or staff are consistent with law.

Official district social media accounts shall be used only for their stated purposes and in a manner consistent with this policy and administrative regulation. This policy is not intended to create an open public forum or otherwise guarantee an individual's right to free speech on any of the official district social media accounts even if one or more features on the account that permit interaction with and between members of the public are enabled.

The Superintendent or designee shall ensure that the limited purpose of official district social media accounts is clearly communicated to users. Each account shall contain a statement specifying the purposes of the account, that the account shall only be used for such purposes, and any other user expectations or conditions as specified in the accompanying administrative regulation.

~~Official district social media accounts may not contain content~~Content that is obscene, libelous, or so incites students as to create a clear and present danger of the commission of unlawful acts on school premises, violation of school rules, or substantial disruption of the school's orderly operation- shall not be permitted on official district social media accounts.

CSBA NOTE: Staff and students who post prohibited content on official district social media accounts are subject to discipline in accordance with Board policies and administrative regulations. Pursuant to Education Code 48900(r), a student may be subject to suspension or expulsion if the student engages in an act of bullying by means of an electronic act, as defined. For more information on student suspension and expulsion, including when bullying is through an electronic act, see AR 5144.1 - Suspension and Expulsion/Due Process. Pursuant to Education Code 48900, an "electronic act" includes, but is not limited to, posts on a social networking site such as a social media platform.

When staff and students misuse the district's technological resources, they also may be subject to cancellation of user privileges in accordance with the district's Acceptable Use Agreement. For more information regarding acceptable use of the district's technological resources, see BP/E 4040 - Employee Use of Technology and BP/E 6163.4 - Student Use of Technology.

~~Staff or students who post prohibited content~~Staff or students who post on, reply from, or otherwise ~~engage with~~use an official district social media account in a manner that violates ~~board~~Board policies and administrative regulations shall be subject to discipline in accordance with ~~such~~ applicable policies and regulations.

Users of official district social media accounts, and anyone who posts on, replies to, or otherwise leaves a digital footprint on an official district social media account, should be aware of the public nature and accessibility of social media and that such information posted ~~on, replied with, or~~ otherwise left on an official district social media account may be considered a public record subject to disclosure under the Public Records Act.

Privacy

To the extent practicable, the Superintendent or designee shall ensure that the privacy rights of students, parents/guardians, staff, Board members, and other individuals are protected on official district social media accounts.

As it pertains to the posting of student photographs and the privacy of telephone numbers, home addresses, and email addresses, official district social media accounts shall ~~operate in accordance~~comply with Board Policy 1113 - District and School Websites.

Social media and other online platforms shall not be used by district employees to transmit confidential information about students, employees, or district operations.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: November 8, 2011
revised: January 14, 2025
revised: ??, 2026

Board Policy Manual

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

Administration

Policy 2120: Superintendent Recruitment And Selection

CSBA NOTE: The following optional policy may be revised to reflect district practice. CSBA's California Consultants and Leadership search service provides guidance to districts recruiting and selecting a Superintendent.

The ~~Board of Education~~ Governing Board recognizes that it ~~has a direct responsibility to select and employ~~ is responsible for selecting and employing the Superintendent. Whenever it becomes necessary for the Board to fill a vacancy in the position of Superintendent, the Board shall work diligently to employ a person whose management and leadership abilities are most closely aligned with district needs.

The Board shall establish and implement a search and selection process that includes consideration of:

1. The district's current and long-term needs, including a review of the district's vision and goals
2. The desired characteristics of a new Superintendent, including professional experience, educational qualifications, leadership characteristics, philosophy of education, and other management, technical, interpersonal and conceptual skills, as well as the priorities the Board wants to place on different abilities, traits and levels of knowledge
3. The scope of the search, including whether to promote from within the district or broaden the search to include both internal and external candidates and, if external candidates will be considered, whether to conduct a statewide or nationwide search
4. The salary range and benefits to be offered
5. Basic elements to be included in the Superintendent's contract
6. Whether to hire a professional adviser to facilitate the ~~process~~ hiring and contract negotiation process and to ensure that verifications of the candidates' qualifications are obtained
7. How and when to involve the community in certain phases of the selection process
- ~~8. The best methods for advertising the vacancy and recruiting qualified candidates~~
- ~~9.~~ 8. The process for screening applications and determining how the screener(s) will be selected
- ~~10.~~ 9. Interview questions, processes, and participants
- ~~11. How and when candidates' qualifications will be verified through reference checks~~
- ~~12.~~ 10. Other actions necessary to ensure a fair selection process and a smooth transition to new leadership

Even if a professional adviser is used to facilitate the process, the Board shall retain the right and responsibility to oversee the process and to review all applications if desired.

The Board shall select candidates to be interviewed based on recommendations of the screener(s), if applicable, and the Board's own assessment of how candidates meet the criteria established by the Board.

CSBA NOTE: Pursuant to Government Code 54957, specified personnel matters, including interviews and deliberation of the appointment or employment of an employee, may be discussed in closed session as provided in the following paragraph. For more information regarding closed session meetings, see BB 9321 - Closed Session.

The Board shall interview ~~preliminary and final~~ candidates ~~in closed session and determine the most likely match for the district~~ select a final candidate in closed session. (Government Code 54957)

CSBA NOTE: Government Code 54954 provides an exception to the requirement that meetings of the Governing Board be held within the district and authorizes a quorum of the Board to meet outside of the district to (1) interview members of the public about the potential employment of an applicant for superintendent, and (2) interview a potential employee from that district.

In general, if a quorum of the Board participates in an interview, the Brown Act open meeting laws apply. If less than a quorum of the Board participates in an interview, the Brown Act may not apply.

Because this is a complex area of law with significant consequences for violations, it is recommended that Boards consult CSBA's District and County Office of Education Legal Services or district legal counsel prior to visiting a candidate's district.

For more information about what constitutes a Board meeting, see BB 9320 - Meetings and Notices.

Before offering the position to the selected candidate or making any announcements, Board members may visit that candidate's current place of employment, as appropriate.

Pursuant to Board Policy 2121 - Superintendent's Contract, the Board shall discuss and negotiate the Superintendent's contract in closed session, but shall vote to approve the contract in open session. (Government Code 53262, 54957, 54957.6)

The Board shall conduct any superintendent recruitment and selection process in accordance with legal and ethical obligations regarding confidentiality and equal opportunity.

As necessary, the Board may appoint an interim or acting superintendent, to manage the district when there is no permanent superintendent.

CSBA NOTE: Education Code 35029 authorizes the Board to waive the credential requirements of Education Code 35028. However, Education Code 35029.1 prohibits a district from employing a superintendent whose credential has been revoked by the Commission on Teacher Credentialing.

The ~~selected candidate~~ Superintendent shall hold both a valid school administration certificate and a valid teacher's certificate. The Board may waive any credential requirement, but shall not employ a person whose credential has been revoked by the Commission on Teacher Credentialing pursuant to Education Code 44421-44427. (~~Education Code 35028, 35029, 35029.1~~)

~~Before offering the position to the selected candidate or making any announcements, Board members may visit that candidate's current district, as appropriate, to obtain verification of his/her qualifications.~~

~~The Board shall deliberate in closed session to affirm the selection of the candidate and shall report the selection in open session. (Education Code 35028, 35029, 35029.1) (Government Code 54957)~~

~~The Board shall conduct these proceedings in accordance with legal and ethical obligations regarding confidentiality and equal opportunity.~~

~~As necessary, the Board may appoint an interim superintendent to manage the district during the selection process.~~

CSBA NOTE: Pursuant to Government Code 1021.5, as amended by SB 521 (Ch. 92, Statutes of 2025), if a public employee is convicted of any felony involving accepting or giving, or offering to give, any bribe, conflict of interest, the embezzlement of public money, extortion or theft of public money, perjury, or conspiracy to commit any of those crimes arising directly out of their official duties as a public employee, the public employee shall be disqualified for five years from any public employment, including, but not limited to, employment with a city, county, district, or any other public agency of the state. The five-year disqualification period begins on the later of either the date of final conviction or the date on which the public employee is released from any incarceration.

The Board shall not employ a person as Superintendent if, within the past five years, the candidate was convicted of any felony involving accepting or giving, or offering to give, any bribe, conflict of interest, the embezzlement of public money, extortion or theft of public money, perjury, or conspiracy to commit any of those crimes arising directly out of their official duties as a public employee. (Government Code 1021.5)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: ??, 2026

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Facilities

Policy 7131: Relations With Local Agencies

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

Districts are generally authorized to cooperate and/or coordinate their activities or services with other local agencies, including cities, counties, and special districts, as necessary to maximize efficient use of resources.

The Governing Board-of Education recognizes the importance of collaborating and communicating with other local agencies in order to provide the best possible school facilities and to allocate facility resources in an effective and efficient manner. The Board and district staff shall consult and coordinate with local agencies as required by law, and whenever shall utilize the expertise and resources of thesesuch agencies can assistwhen useful to the district in the planning, design, and construction of facilities.

CSBA NOTE: Education Code 35275 requires the Governing Board to meet with local park and recreation authorities to coordinate the planning, design, and construction of new school facilities and school sites, or major additions to existing school facilities and recreation and park facilities. For more information regarding the site selection and development process, see AR 7150 - Site Selection and Development. Additionally, Government Code 65352.2 encourages collaboration between districts, cities, and counties by authorizing meetings between those agencies to discuss methods of coordinating the planning, design, and construction of facilities.

The Board shall meet with the appropriate local agency recreation and park authorities to review all possible methods of coordinating the planning, design, and construction of new school facilities and school sites, or major additions to existing school facilities and recreation and park facilities in the community. (Education Code 35275)

FollowingUpon receiving notification by a city or county of proposed action to adopt or substantially revise a city of county general plan, the Board may request a meeting with the local planning agency to discuss possible methods of coordinating planning, design, and construction of new school facilities and school sites. (Government Code 65352.2)

CSBA NOTE: Because new developments could impact the adequacy of school facilities to support student population, the district should maintain regular communication with city/county planning officials to ensure that considerations of adequacy of school facilities and other public facilities essential to development are included in city/county planning. Without this, the district may lack necessary funds to provide adequate school facilities, since the imposition of any fee, charge, or other requirement for the construction or reconstruction of school facilities is prohibited pursuant to Government Code 65995, unless it is a school impact fee specifically authorized by Education Code 17620.

The Superintendent or designee shall monitor land development proposals within district boundaries and shall ensure that an exchange of accurate information is maintained with city/county planning staff regarding the impact of land development on the district's educational programs and facility needs. When necessary, the district shall recommend measures for inclusion in the city/county general plan to ensure the availability of adequate school facilities to address the new development.

Recognizing that available funds may not suffice to eliminate overcrowding in district schools caused by new development, the Board urges the city/county to adopt in its general plan or other appropriate planning documents, to the extent permitted by law, a provision which ensures that adequate school facilities will be available.

Notifications to Other Local Agencies

~~The Board shall notify the city council or county board of supervisors whenever it finds, based on clear and convincing evidence: (Government Code 65971)~~

CSBA NOTE: For new residential development, Government Code 65971 requires the Board, upon making a finding described below by clear and convincing evidence, to notify the city council or board of supervisors of the city or county in which the district is located of such finding. Government Code 65972 requires that the development be denied unless the city or county, by ordinance and as a condition of approval, imposes specific land and/or fee requirements on the developer to fund interim classroom facilities, or specific overriding factors exist which, in the judgment of the city or county, justify approval of the development. It is recommended that districts with questions about requiring developer land dedication or levying fees consult CSBA's District and County Office of Education Legal Services or district legal counsel.

In order to adequately mitigate the additional students generated by new development within the district, the Board may make a finding, based on clear and convincing evidence, that: (Government Code 65971)

1. That conditions of overcrowding, as defined in Government Code 65973, exist in one or more attendance areas within the district which will impair the normal functioning of the educational programs, and the reason for the existence of those conditions
2. That all reasonable methods of mitigating conditions of overcrowding have been evaluated and no feasible method for reducing those conditions exists

~~The above notice shall specify the mitigation measures considered by the district and Upon making such a finding, the Board shall notify the city council or county board of supervisors of such finding. The notice shall include a completed application to the Office of Public School Construction for preliminary determination of eligibility for school construction under applicable state law. (Government Code 65971)~~

CSBA NOTE: Government Code 53094 authorizes Boards to render a city or county zoning ordinance inapplicable to a proposed use of property by the district, excluding nonclassroom facilities (such as warehouses, administrative buildings, and automotive storage and repair buildings), as long as (1) the property lies within the geographical jurisdiction of the district in accordance with Government Code 53097.3, (2) if applicable, the district notifies the city or county planning commission of the acquisition of a new school site in accordance with Public Resources Code 21151.2, (3) if applicable, the district notifies the city or county planning commission or agency prior to completion of a facilities needs analysis, master plan, or other long-range plan that relates to the expansion of existing school sites or necessity to acquire new school sites in accordance with Government Code 65352.2, and (4) 2/3 of the Board's members vote in the affirmative.

However, pursuant to Government Code 53097.3, a district may not render a city or county ordinance inapplicable to a charter school facility unless that facility is physically located within the geographical jurisdiction of the district. For more information on Board action to render a zoning ordinance inapplicable, see E(1) 9323.2 - Actions by the Board.

The Superintendent or designee shall notify the appropriate city or county planning agency of the adoption of a school facility needs analysis ~~or~~; facilities master plan, or other long-range plan; the acquisition of a school site, ~~or~~; and any other action regarding school facilities, in accordance with law.

District Workforce Housing Development

CSBA NOTE: The following section is optional and may be revised to reflect district practice. Government Code 65914.7 deems a housing development project to be an allowable use on any real property owned by a district if the housing development satisfies certain criteria. A housing development that meets the requirements of Government Code 65914.7 is deemed consistent, compliant, and in conformity with local development standards, zoning codes or maps, and the general plan. Land used for the development of workforce housing in accordance with Government Code 65914.7 may be jointly used or jointly occupied by the district and any other party. For more information related to developing education workforce housing, see CSBA's, "Education Workforce Housing," available on its website.

The Superintendent or designee shall ensure that the use of district-owned real property for workforce housing is consistent with the criteria specified in Government Code 65914.7.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: ??, 2026

CSBA POLICY GUIDE SHEET – December 09, 2025 *First Reading*

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 1000 - Concepts and Roles

Policy updated as part of CSBA's process to regularly review policy documents that otherwise would not be revised, due to no applicable changes to law, regulations, new guidance, or other directives, and amended for timeliness, organization, and to add a reference to Board Bylaw 9005 - Governance Standards.

Board Policy 4000 - Concepts and Roles

Policy updated as part of CSBA's process to regularly review policy documents that otherwise would not be revised, due to no applicable changes to law, regulations, new guidance, or other directives, and amended to (1) clarify that it is the academic achievement, personal growth, and well-being of district students, in addition to the success of district programs, that hinges on district personnel, and (2) reflect The California Labor Management Initiative's, "Resource Guidebook: Building Partnerships to Create Great Public Schools," which provides guidance to support education leaders in developing labor-management partnerships that benefit students, staff, and the community.

Board Policy 5000 - Concepts and Roles

Policy updated as part of CSBA's process to regularly review policy documents that otherwise would not be revised, due to no applicable changes to law, regulations, new guidance, or other directives, and amended for timeliness, to include material related to school safety, and to reference applicable related Board policies and administrative regulations.

Board Policy 7000 - Concepts and Roles

Policy updated as part of CSBA's process to regularly review policy documents that otherwise would not be revised, due to no applicable changes to law, regulations, new guidance, or other directives, and amended to clarify that (1) one of the major responsibilities of the Governing Board, in addition to providing healthful, safe and adequate facilities that enhance the instructional program, is to provide facilities that align with the needs of the district, and (2) in some instances, the best use of facilities may be reuse by a third party, and in other instances, may be lease or sale. Additionally, policy updated to clarify that, in order to plan for long- range facilities needs, the Superintendent or designee may develop, for Board approval, a school facilities master plan in accordance with Board Policy 7110 - Facilities Master Plan and that, in accordance with the plan, the Board will (1) select and purchase school sites for future expansion, as needed, and facilities for new school sites or other district use, (2) sell or lease facilities, including joint occupancy or joint use, when no other better use is identified, (3) authorize the use of school facilities by district residents and community groups, and (4) consider the use of district property for workforce housing.

Board Bylaw 9310 - Board Policies

Bylaw updated to reflect current Board policy development and adoption process practice. Additionally, bylaw updated to include new "Definitions" section which more clearly defines the use of "Board policy," "Board bylaw," and "administrative regulation." In addition, bylaw updated to add section headers to differentiate between the development and adoption of Board policies versus administrative regulations. Bylaw also updated to delete the section "Monitoring and Evaluation" and include that content in the new "Board Policy Development and Adoption" section.

Board Bylaw 9321 - Closed Session

Bylaw updated to add (1) that public comment is required to occur prior to closed session, and (2) that a copy of a document that becomes public after action was taken during closed session be provided to any person who has made a standing request for all documentation as part of a request for notice of meeting, in addition to providing such document to any person present at the conclusion of the closed session who has submitted a written request. Additionally, bylaw updated to reflect **NEW ATTORNEY GENERAL OPINION** which states that only a person with "an official or essential role to play in a particular closed

session" agenda item may attend closed session for that particular item, and to add new section "Attendance in Closed Session" to address who is permitted to attend a particular closed session item. In addition, bylaw updated to clarify that for purposes of a closed session agenda item on personnel matters that "employee" includes an officer or independent contractor who functions as an officer or employee but excludes Governing Board members and other independent contractors. Bylaw also updated to clarify that disclosure of an approved agreement concluding labor negotiations identify the item approved and the other parties to the negotiation. Additionally, bylaw updated to reflect **NEW LAW (SB 1445, 2024)** which authorizes the Board to allow student board members to make restorative justice recommendations that would be considered in closed session expulsion hearings. In addition, bylaw updated to reflect **NEW LAW (AB 2715, 2024)** which authorizes the Board to hold a closed session with additional types of law enforcement or security personnel and to hold a closed session on a threat to critical infrastructure controls or critical infrastructure information.

Board Policy Manual

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

Community Relations

Policy 1000: Concepts And Roles

The Governing Board of Education desires to represent the community and provide leadership in addressing community ~~issues~~interests related to education. In order to ~~identify community concerns and enlist~~encourage support for the district and district schools, promote collaboration between the district, parents/guardians, community members, and local organizations, and to identify and respond to community priorities, the Board shall establish effective two-way communication systems between ~~schools~~the district and the community.-

~~Schools, parents/guardians, community members and local organizations must continually collaborate as partners.-~~

The Board and the Superintendent or designee shall work together with city ~~and~~, county, and other local agencies and organizations to promote and facilitate coordinated services for children, and ~~shall~~ seek to develop partnerships with local businesses ~~and organizations.~~

The Board recognizes that district schools are an important community resource and encourages community members to make appropriate use of school facilities. Community members are also encouraged to attend Board meetings, participate in district and school activities, and take an active interest in issues that affect the district and its schools. The Board and the Superintendent or designee shall keep community members well informed about district programs, needs, and accomplishments and shall ensure that they have opportunities to share in ~~developing educational policies, programs and evaluation processes~~the development of district decisions, in accordance with Board Bylaw 9005 - Governance Standards.

The Board recognizes that its ability to fulfill the community's expectations for a high-quality educational program ~~depends on~~is dependent upon the level of ~~support~~funding provided by the state and federal government ~~as well as the and~~ community~~. The Board therefore support. In an effort to provide the best educational experience for district students, the Board~~ shall study legislative processes and issues, establish ongoing relationships with federal, state, and local leaders and the media, adopt positions on key issues, set priorities for advocacy, and collaborate with other organizations and coalitions in legislative and legal advocacy efforts

SIERRA COUNTY OFFICE OF EDUCATION
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Policy adopted: April 10, 2007
revised: ??, 2026

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Personnel

Policy 4000: Concepts And Roles

The Governing Board of Education recognizes believes that the academic achievement, personal growth, and well-being of district students, and the success of district students and programs, hinges on effective district personnel. The Board desires to establish safe and supportive working conditions that will attract and retain staff members who are highly qualified and dedicated to the education and welfare of students.-

The Board recognizes that every employee has a role in the district's successful operation. The Board encourages all district employees to express their ideas, concerns, and proposals related to the improvement of working conditions and the total educational program. The district's personnel policies and related regulations shall be designed to ensure a supportive, positive climate and shall be consistent with collective bargaining agreements and in conformance with state and federal law and regulations.

CSBA NOTE: The California Labor Management Initiative's, "Resource Guidebook: Building Partnerships to Create Great Public Schools," is a tool for building collaborative practices between administrators, bargaining unit leaders, and Governing Board members, and provides guidance to support education leaders in developing deeper labor- management partnerships that benefit students, staff, and the community.

The district's relationship with its collective bargaining units is critical to enhancing organizational effectiveness and improving student outcomes. Whenever possible, it is the intent of the Board that the district communicate and collaborate regularly with the representatives of collective bargaining units to resolve conflict.

As the legal representative of the district in negotiations with employee representatives, the Board shall set goals and guidelines for collective bargaining, and take action on any tentative agreement. Additionally, the Board, in conjunction with the Superintendent, shall select the district's bargaining team, and maintain communications with the negotiating team during the bargaining process, and adopt the negotiated contract.

Terms and conditions of employment which have been negotiated and stated in employee contracts shall have the force of policy. The Board shall hear employee complaints and appeals when such hearings are in accordance with Board policy or negotiated agreements. The Additionally, the Board shall also adopt wage and salary schedules and shall commit budget funds for staff development so that staff members may continue developing their skills.

The Superintendent has primary responsibility for overseeing the district's district personnel system. To support this effort, the Board shall approve a framework for sound hiring practices. The Superintendent shall nominate all personnel for employment, and the Board shall approve only those persons so recommended. Individuals who approach Board members regarding prospective employment shall be referred to the Superintendent or designee.

The Superintendent or designee shall assign and supervise the work of all employees and shall evaluate their work in accordance with effective all applicable collective bargaining agreements and any accountability systems approved by the Board. The Additionally, the Superintendent or designee also shall recommend disciplinary action which the Board may take against employees when warranted

pursuant to Board policy, administrative regulations, and/or state or federal law.

~~The Board recognizes that every employee has a stake in the district's successful operation. The Board encourages all district employees to express their ideas, concerns and proposals related to the improvement of working conditions and the total educational program.~~

The Superintendent or designee shall establish procedures whereby ~~he/she~~ the Superintendent or designee will receive and consider employee suggestions and submit them, when appropriate, for consideration by the Board.

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Policy adopted: April 10, 2007
revised: ??, 2026

Board Policy Manual

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Students

Policy 5000: Concepts And Roles

The Governing Board of Education shall make every effort to create a safe, school environment and positive school environment and student services climate that promote student welfare and academic achievement. Additionally, the Board recognizes that student services offered by the district play an integral role in the academic achievement and emotional well-being of district students. In addition, the Board expects students to engage in learning opportunities offered by the district by demonstrating regular attendance, and completing assigned work in a timely and diligent manner, while maintaining appropriate conduct and respect for others.

The Board recognizes that students and staff have the right to a safe and secure campus where they are free from physical and psychological harm. The Board is fully committed to maximizing school safety and to creating a positive learning environment that includes strategies for violence prevention and has high expectations for staff and student conduct, responsible behavior, and respect for others, in accordance with Board Policy 0450 - Comprehensive Safety Plan.

The Board is fully committed to providing equal educational opportunities and keeping the schools that are free from discriminatory practices. The Board shall not tolerate the intimidation or harassment of any student for any reason, including discriminatory harassment, intimidation, and/or bullying, in accordance with Board Policy 0410 - Nondiscrimination in District Programs and Activities and Board Policy/ Administrative Regulation 5145.3 - Nondiscrimination/Harassment.

The Superintendent or designee shall establish and keep inform parents/guardians and students well-informed about school and district rules and regulations related to attendance, health examinations, records, grades, and student conduct. When conducting hearings related to discipline, attendance, and other student matters, the Board shall afford students their due process rights in accordance with law, and applicable Board policies and administrative regulations.

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 Policy adopted: April 10, 2007
revised: ??, 2026

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Facilities

Policy 7000: Concepts And Roles

The ~~Governing Board of Education~~ recognizes that one of its major responsibilities is to provide healthful, safe and adequate facilities that enhance the instructional program ~~and align with the needs of the district.~~ The Board shall endeavor to ~~make the provision of adequate~~ provide and maintain high-quality school facilities ~~a priority in that support the district's educational program.~~ Because the schools serve as a focal point for the community, the Board shall ~~also strive to ensure that~~ provide district facilities ~~fit harmoniously and attractively into their~~ that are compatible with surrounding neighborhoods and have the flexibility of design to meet future educational and community needs. As part of its intent to make use of each facility, the Board recognizes that, in some instances, the best use may be reuse by a third party, and in other instances, may be lease or sale.

~~The~~ In order to plan for long-range facilities needs, the Superintendent or designee may develop, for Board ~~shall strive to have approval,~~ a school facilities master plan in ~~place~~ accordance with Board Policy 7110 - Facilities Master Plan, and regularly ~~reviewed~~ review such plan in light of the district's educational goals. In accordance with this plan, the Board shall:

1. Approve additions or major alterations to existing buildings
2. Determine what new buildings shall be built, when and where, and what equipment shall be purchased for them
3. Determine the method of financing that will be used
4. Select and purchase school sites for future expansion, as needed, and facilities for new school sites or other district use
5. Sell or lease facilities, including via joint occupancy or joint use, when no other better use is identified
- ~~5.6.~~ Approve the selection of architects and structural engineers
- ~~6.7.~~ Award contracts for design and construction
- ~~7.~~ Name schools and individual buildings
8. Authorize the use of school facilities by district residents and community groups in accordance with Board Policy/ Administrative Regulation 1330 - Use of School Facilities
9. Consider the use of district property for workforce housing
- ~~8.10.~~ Advocate school facility needs to the community

The Superintendent or designee shall:

1. Assess the district's short- and long-term ~~facility~~facilities needs
2. Direct the preparation and updating of the facilities master plan
3. Oversee the preparation of bids and ~~award~~awarding of contracts
4. Supervise the implementation of the district's building program in accordance with the master plan, Board policy, and state and local requirements, including collaboration with the architect and contractor on the construction of new facilities and modernization of existing facilities
5. Represent the district in official governmental interactions related to the building program

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Policy adopted: April 10, 2007
revised: ??, 2026

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Board Bylaws**Bylaw 9310: Board Policies**

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

Definitions

~~The Board of Education shall adopt written Board policies to convey its expectations for actions that will be taken~~ are the written rules of the district. They establish the parameters by which staff, students, parents/guardians, volunteers, contractors, visitors, and others shall abide while attending or participating in the district, district programs or activities, on district property, or otherwise within the jurisdiction of the district. Additionally, Board policies clarify the roles and responsibilities of the Governing Board and Superintendent, and communicate Board philosophy and ~~positions~~values to students, staff, parents/guardians, and the community.-

~~The Board shall ensure that district policies~~ Board bylaws are specific Board policies that govern the operations of the Board and establish the rights and obligations of Board members.

Administrative regulations, which shall not be inconsistent with Board policies, are written rules that implement Board policies or prescribe the operations and administration of the district. In case of conflict between an administrative regulation and a Board policy, the Board policy, or applicable portion thereof, shall prevail.

Board policies and administrative regulations shall align with the district's vision and goals, promote student learning and achievement, provide for consistent and fair treatment of students and staff, and proactively address equity and the provision of equal access to opportunities for all students.

CSBA NOTE: State and federal laws mandate that districts enact Board policies or administrative regulations on numerous topics, with certain Board policies or administrative regulations being mandated only if specific conditions apply. CSBA maintains a list of mandated and conditionally mandated Board policies and administrative regulations, and also indicates in its sample Board policies and administrative regulations when certain language is mandated or conditionally mandated.

The Board recognizes the importance of maintaining ~~a policy manual that is~~ Board policies and administrative regulations that are up to date and ~~reflects~~reflect the mandates of law. Board policies ~~are or administrative regulation shall be~~ binding ~~on the district~~ to the extent that they do not conflict with federal or state law and are consistent with the district's collective bargaining agreements. No Board policy, ~~bylaw~~, or administrative regulation, or any portion thereof, shall be operative if ~~it is found to be~~ the Superintendent determines, based on advice of district legal counsel, it is in conflict with applicable federal or state law or regulations or court decisions. ~~If~~However, any portion of a Board policy is found to be invalid, that invalidity or administrative regulation so determined to be inoperative shall not affect the operability of other provisions of the Board policy-

~~Policies shall be regularly reviewed at a time allocated for this purpose on the agenda of public Board meetings.~~

~~The Board shall review certain policies annually, as required by Education Code 35160.5. If no revisions-~~

~~are deemed necessary, the Board minutes shall nevertheless indicate that the review was conducted. Other policies shall be monitored and reviewed as specified in the policy itself or as needed to reflect changes in law or district circumstances.~~

~~Policy Development and Adoption Process~~

~~The district's policy development process shall include the following basic steps: administrative regulation.~~

Board Policy Development and Adoption

CSBA NOTE: In general, the process of policy review is not specified in state law. However, Education Code 35160.5 requires that district policies pertaining to intradistrict open enrollment and extracurricular/cocurricular activities be reviewed annually.

The following section describes the basic steps in the policy development process and should be revised to reflect district practice. CSBA offers a variety of policy services designed to assist governance teams with this process, including comprehensive reviews of district policies and policy development workshops.

~~The Board shall regularly review Board policies and shall do so at Board meetings or Policy Committee meetings, as applicable. Additionally, the Board shall annually review the policies specified in Education Code 35160.5. If no revisions are deemed necessary, the Board minutes for the applicable meeting shall nevertheless indicate that the review was conducted. Other Board policies shall be monitored and reviewed as specified in the Board policy itself or as needed to reflect changes in law or district circumstances.~~

The following steps shall be used to develop, propose, and adopt a new Board policy or revisions to an existing Board policy:

- ~~1. The Board and/or Superintendent or designee shall identify the need for a new policy or revision of an existing policy. The need may arise from a change in law, a new district vision statement, new goals in the local control and accountability plan, educational research or trends, an incident that has arisen in the district, or a recommendation or request from staff, a parent/guardian, or other interested person. or revised Board policy~~
- ~~2. As needed, the Superintendent or designee shall gather fiscal data, staff and public input, related district/Board policies or administrative regulations, sample Board policies from the California School Boards Association ~~or other organizations or agencies,~~ legal advice, and other useful information and data ~~to fully inform the Board about a particular issue.~~~~
- ~~3. The Board may hold agenda one or more discussions during a public Board meeting to gain an understanding of the issue and provide initial or presentations with respect to the need for a new or revised Board policy~~

As part of those discussions or presentations, the Board may request additional information or research and may provide direction to the Superintendent or designee. The discussion may include, but not be limited regarding how to, community expectations, staff recommendations, and the expected impact of the policy on student learning and well-being, equity, governance, and the district's fiscal resources and operational efficiency. proceed with proposing a new or revised Board policy, including a request for review by district legal counsel.

4. ~~The Board or Superintendent may request that legal counsel review the draft policy as appropriate.~~
5. ~~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.~~

CSBA NOTE: Once a new or revised Board policy is drafted, it is common for it to be agendized at two different meetings, with the first time (often referred to as the "first read") being for public input and Governing Board discussion, and the second time (often referred to as the "second read") being for further discussion, if warranted, and Board action. This approach is reflected in Item #4, below and should be modified to reflect district practice.

4. Once drafted, the proposed new or revised Board policy shall be agendized at two separate Board meetings, with the first for public input and Board review and direction, and the second for further discussion, if warranted, and Board action

Only policies~~The Board may waive or modify any of the above requirements on a case-by-case basis. All Board policies shall be formally adopted by a majority vote of the Board~~~~shall constitute official Board policy.~~

~~The district's policy development process may be revised or expanded as needed based on the issue being considered, the need for more information, or the desire to provide greater opportunities for consultation and public input.~~

~~Policies.~~

Board policies shall become effective upon Board adoption or at a future date if so designated by the Board at the time of adoption.

Board Bylaws

~~The Board shall prescribe and enforce rules for its own governance consistent with state law and regulations. (Education Code 35010)~~

~~Bylaws governing Board operations may be developed, adopted, and amended following the same procedures as those used for the adoption or amendment of Board policy.~~

Administrative Regulations

~~The Superintendent or designee shall be responsible for developing and enforcing administrative regulations for the operation of the district. Administrative regulations shall be consistent with law and Board policy and shall be designed to promote the achievement of district goals and objectives. Administrative regulations may describe specific actions to be taken, roles and responsibilities of staff, timelines, and/or other provisions. The Superintendent or designee may also develop procedures manuals, handbooks, or other guides to carry out the intent of Board policy.~~

~~When Board policies are amended, the Superintendent or designee shall review corresponding administrative regulations to ensure that they conform to the intent of the revised policy. In case of conflict between administrative regulation and Board policy, policy shall prevail.~~

~~The Board may review and/or approve administrative regulations for the purpose of ensuring conformity~~

~~with the intent of Board policy.~~

~~Monitoring and Evaluation~~

At any time, the Board and Superintendent or designee may determine that progress reports to the Board on the implementation and/or effectiveness of ~~thea Board policy should be scheduled~~are necessary. If so, the Board and Superintendent or designee shall agree upon a timeline and, as applicable, measures for evaluating the effectiveness of the Board policy in achieving its purpose.

Administrative Regulation Development and Approval

CSBA NOTE: It is common for the Superintendent or designee to be solely responsible for the development and approval of administrative regulations. This approach is reflected below and should be modified to reflect district practice.

The Superintendent or designee shall be responsible for the development and approval of administrative regulations.

When new Board policies are created or existing Board policies are revised, the Superintendent or designee shall, as necessary, create or revise any applicable administrative regulations to ensure that they conform to the intent of the new or revised Board policy.

To carry out the intent of the Board, the Superintendent or designee may, in addition to developing and approving administrative regulations, develop procedures manuals, handbooks, or other guides.

~~Access to Policies~~

CSBA NOTE: Districts that subscribe to CSBA's GAMUT Policy Plus service are able to update and provide public access to their Board policies, administrative regulations, and related documents, such as exhibits, through their GAMUT Policy Plus site.

~~The Superintendent or designee shall ensure that all district employees and the public have access to an up-to-date district policy manual. The policy manual shall be maintained electronically. Paper copies can be provided upon request for a fee.~~

~~As necessary, the Superintendent or designee shall notify staff, parents/guardians, students, and other stakeholders whenever a policy that affects them is adopted or revised. He/she may determine the appropriate communication strategy depending on the issue. Policies shall be posted on the district's web site when required by law and free access to all Board policies, administrative regulations, and, as applicable, related documents.~~

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Bylaw adopted: April 10, 2007
revised: October 12, 2010
revised: August 14, 2018
revised: ??, 2026

Board Policy Manual

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

Board Bylaws**Bylaw 9321: Closed Session**

CSBA NOTE: The Governing Board may only meet in closed session for purposes expressly authorized by the Brown Act (Government Code 54950-54963), Government Code 3549.1, or by a provision of the Education Code. Prior to recessing to closed session, the Brown Act requires the Board to disclose the items to be discussed in closed session either verbally or by reference to the items as they are described in the posted agenda. Consistent with the Brown Act, the accompanying Exhibit (1) provides specific language for most types of closed session items. Additionally, whenever the Board meets in closed session, the Brown Act generally requires it to reconvene in open session following closed session to disclose, either orally or in writing, each action taken in closed session and the vote, recusal, or absence on each action. Consistent with the Brown Act, the accompanying Exhibit (2) provides specific language for disclosing closed session items in open session following closed session.

The Governing Board is committed to complying with state open meeting laws and modeling transparency in its conduct of district business. The Board shall ~~hold a meet in~~ closed session during a regular, special, or emergency meeting only for purposes authorized by law.

Each agenda shall contain a general description of each closed session item to be discussed at the meeting as required by law and provided in the accompanying Exhibit (1). (Education Code 35145.5; Government Code 54954.2, 54954.5, 54957)

In the open session preceding ~~the~~ closed session, the Board shall disclose the items to be discussed in closed session as specified in this bylaw. The Board ~~may~~ chair, who is either the Board president or the Board member chairing the meeting at the time if the Board president is absent, shall either verbally state the ~~information on closed session items listed in~~ the agenda or refer the public to the closed session item(s) as listed by number or letter ~~on~~ in the agenda. In ~~the~~ closed session, the Board ~~may~~ shall consider only those items covered in its statement. (Government Code 54957, 54957.7)

CSBA NOTE: Pursuant to Education Code 35145.5 and Government Code 54954.3, the public is required to be given an opportunity to directly address the Board on any agenda item of interest to the public, including closed session items, either before or during the Board's consideration of the item. As the public is not permitted to attend closed session, such an opportunity for public comment is required to occur prior to closed session. For additional information, see BB 9322 - Agenda/Meeting Materials and BB 9323 - Meeting Conduct.

Prior to closed session, members of the public shall be given an opportunity to address the Board on any closed session item in the agenda in accordance with Board Bylaw 9322 - Agenda/Meeting Materials and Board Bylaw 9323 - Meeting Conduct. (Education Code 35145.5; Government Code 54954.3)

After ~~the~~ closed session, the Board shall reconvene in open session before adjourning the meeting and, when applicable, shall ~~publicly~~ disclose any actions taken in ~~the~~ closed session, the votes or abstentions thereon, and other disclosures as specified in this bylaw. Such ~~reports~~ disclosures may be made in writing or orally at the location announced in the agenda for ~~the~~ closed session as required by law and provided in the accompanying Exhibit (2). (Education Code 32281; Government Code 54957.1, 54957.7)

CSBA NOTE: Pursuant to Government Code 54957.1, a document approved or adopted in closed session must be provided to any person who has submitted a written request within 24 hours of the posting of the agenda or who has made a standing request for all documentation as part of a request for meeting notices pursuant to Government Code 54954.1 or 54956.

When an action taken during ~~a~~ closed session involves final approval or adoption of a document, such as a contract or settlement agreement, that becomes public upon such approval or adoption, the Superintendent or designee shall immediately provide a copy of the document to any person present at the conclusion of ~~the~~ closed session who has submitted a written request. ~~If the action taken results in one or more substantive amendments, the Superintendent or designee shall make the document available the next business day or when the necessary changes to the document are completed. Whenever copies made a standing request for all documentation as part of an approved agreement will not be immediately released due to an amendment, the Board president shall orally summarize the substance a request for notice of the amendment for those present at the end of the closed session meetings.~~
(Government Code 54957.1)

If, when adopting or approving a document during closed session, substantive amendments are required to finalize the document, the Superintendent or designee shall make the document available as soon as the necessary changes to the document are completed. Whenever such a document will not be immediately released, the Board chair shall orally summarize the substance of the amendment in open session as part of the required disclosures. (Government Code 54957.1)

Attendance in Closed Session

Each Board member may attend closed session for each agenda item except if the Board member is required to recuse themselves or is prohibited by law from attending. Additionally, the Superintendent may attend closed session for each agenda item, except for personnel matters, complaints, or charges regarding the Superintendent under Government Code 54957, or to discuss the Superintendent's compensation under Government Code 54957.6.

In addition, the Board secretary or designee shall attend closed session for each agenda item to keep minutes of topics discussed and decisions made. (Government Code 54957.2)

CSBA NOTE: The Attorney General has opined in 105 Ops.Cal.Atty.Gen. 89 (2022) that only a person with "an official or essential role to play in a particular closed session" item may attend closed session for that particular item. Pursuant to the opinion, a person has an "official" role if they are authorized by statute to attend for that particular item (e.g., district legal counsel for a litigation item), as reflected in Item #1, below. Additionally, the opinion provides that anyone else may attend if their presence is "essential" to the Board's ability to conduct its business as it relates to that particular item (e.g., dean of discipline for a student matter), as reflected in Item #2, below.

Except as prohibited by law, the following individuals may attend closed session for a particular item upon invitation by the Board chair or the Superintendent:

1. District legal counsel, district negotiators, or other district staff authorized by statute to attend for the particular item
2. Any other individual whose attendance is essential to the Board's ability to conduct its closed-session business with respect to the particular item

Any other individual shall not attend closed session.

Confidentiality

~~A Board member~~ Any person in attendance in closed session shall not disclose confidential information received in closed session unless ~~the~~ except as permitted by Board ~~authorizes the disclosure~~ Bylaw 9011 - Disclosure of that information Confidential/Privileged Information or ~~the information has been publicly reported by the District. (Government Code 54963)~~ Board Policy 4119.23 - Unauthorized Release Of Confidential/Privileged Information, as applicable.

The Board shall not disclose any information that is protected by state or federal law. ~~In-~~
~~addition~~Additionally, no victim or alleged victim of tortious sexual conduct or child abuse shall be identified in any Board agenda, notice, announcement, disclosure, or report required by the Brown Act, unless the identity of the person has previously been publicly disclosed. (Government Code 54957.7, 54961)

Personnel Matters: Appointment, Employment, Performance Evaluation, or Discipline/Dismissal/Release

CSBA NOTE: Government Code 54957 authorizes the Board to meet in closed session to consider and, as applicable, vote on the appointment, employment, evaluation of performance, discipline, or dismissal, ~~or~~ of an employee. Consistent with Government Code 54957.1 and 54957.7, this provision may be interpreted to include a demotion or other change in employment status.

While the Attorney General has concluded in 59 Ops.Cal.Atty.Gen. 532 (1976) that it is appropriate to discuss and evaluate the Superintendent's performance in closed session pursuant to Government Code 54957, Government Code 54957 explicitly prohibits the Board from discussing any proposed change in the Superintendent's compensation other than a reduction of compensation that results from the imposition of discipline under this exception. However, the Board may meet in closed session to discuss the Superintendent's compensation in closed session pursuant to Government Code 54957.6; see "Negotiations/Collective Bargaining," below.

The Board may meet in closed session to consider the appointment, employment, performance evaluation, discipline, dismissal, or change in employment status of an employee. Except as permitted by law, such a closed session item shall not include discussion or action on proposed compensation except for a reduction of compensation that results from the imposition of discipline. (Government Code 54957, 54957.1)

For the purpose of such an agenda item, "employee" includes an officer or independent contractor who functions as an officer or employee, but excludes Board members and other independent contractors. (Government Code 54957)

Personnel Matters: Specific Complaints or Charges

CSBA NOTE: Government Code 54957 authorizes the Board to meet in closed session to consider and, as applicable, vote on complaints or charges against an employee, so long as the district provides the employee with 24-hour notice in advance of closed session. Failure to provide such notice will render any action taken by the Board in closed session null and void. Determining whether a "specific complaint or charge" is involved is usually fact-specific and it is recommended that the Board consult CSBA's District and County Office of Education Legal Services or district legal counsel, as appropriate.

In Furtado v. Sierra Community College District, the court held that the term "specific complaints or charges," as used in Government Code 54957, does not include negative comments in an employee's performance evaluation. In another decision, Bell v. Vista Unified School District, the court determined that a presentation to the Board by a district staff member regarding an employee's violation of a California Interscholastic Federation rule constituted a "complaint or charge" and thus the employee was entitled to 24-hour notice. Yet another ruling, Morrison v. Housing Authority of the City of Los Angeles Board of Commissioners, held that when a board rejects its hearing officer's findings of fact and conducts its own hearing, the employee must be given 24-hour notice.

Furthermore, in 78 Ops.Cal.Atty.Gen. 218 (1995), the Attorney General clarified that a probationary certificated employee does not have the right to an open session when the Board is discussing whether

to reemploy the employee for a third consecutive school year. Education Code 44929.21 authorizes the Board to non-reelect a probationary certificated employee at the end of the first or second school year as long as written notice is given in accordance with law. For more information, see AR 4117.6 - Decision Not to Rehire.

The Board may ~~hold a meet in~~ closed session to hear complaints or charges brought against an employee, unless the employee who is the subject of the complaint requests an open session. Before the Board ~~holds a meets in~~ closed session on specific complaints or charges brought against an employee, the Superintendent or designee shall ensure that the employee receives written notice of the right to have the complaints or charges heard in open session. This notice shall be delivered personally or by mail at least 24 hours before the time of ~~the~~ closed session. (Government Code 54957)

For the purpose of such an agenda item, "employee" includes an officer or independent contractor who functions as an officer or employee, but excludes Board members and other independent contractors. (Government Code 54957)

Personnel Matters: Application for Early ~~Withdraw~~ Withdrawal of Funds in Deferred Compensation Plan

The Board may ~~hold a meet in~~ closed session to discuss an employee's application for early withdrawal of funds in a deferred compensation plan when the application is based on financial hardship arising from an unforeseeable emergency due to illness, accident, casualty, or other extraordinary event, as specified in the deferred compensation plan. (Government Code 54957.10)

Negotiations/Collective Bargaining

CSBA NOTE: Pursuant to Government Code 54957.6, the Board is authorized to meet in closed session with the district's designated representatives regarding the salaries, salary schedules, or compensation paid in the form of fringe benefits to its represented and unrepresented employees, including the Superintendent. However, Government Code 54957.6 explicitly prohibits the Board from taking final action in closed session on the proposed compensation of one or more unrepresented employees. Additionally, the Attorney General has concluded in 98 Ops.Cal.Atty.Gen. 41 (2015) that this exception does not permit the Board to meet in closed session with its designated representative to discuss the negotiation of a project labor agreement because the contractors and laborers covered by such an agreement are not district employees.

The Board may meet in closed session to review the Board's position and/or instruct its designated representative(s) regarding salaries, salary schedules, or compensation paid in the form of fringe benefits of its represented and unrepresented employees, and, for represented employees, any other matter within the statutorily provided scope of representation. A closed session item regarding salaries, salary schedules, or compensation paid in the form of fringe benefits may include discussions of the district's available funds and funding priorities, but only insofar as they relate to providing instructions to the Board's designated representative. Final action on the proposed compensation of one or more unrepresented employees shall not be taken in closed session. (Government Code 54957.6)

~~The~~ Additionally, the Board ~~also~~ may meet in closed session with a state conciliator who has intervened in proceedings regarding any of the purposes enumerated in Government Code 54957.6.

CSBA NOTE: Pursuant to Government Code 54957.1, the Board may vote on an agreement concluding labor negotiations in closed session and then wait to publicly disclose the agreement after it is final and has been accepted or ratified by the other party. For a new collective bargaining agreement, however, it is also common practice for Boards to vote in open session rather than closed session.

Pursuant to Government Code 54957.1, approval in closed session of an agreement regarding concluding labor negotiations with represented employees pursuant to Government Code 54957.6 shall be

~~reported~~disclosed after the agreement is final and has been accepted or ratified by the other party. The disclosure shall identify the item approved and the other parties to the negotiation. However, the Board may, at its sole discretion, vote on such an agreement ~~is~~in open session. (Government Code 54957.1)

CSBA NOTE: The Educational Employment Relations Act (EERA) (Government Code 3540-3549.3) lists certain exemptions from the Brown Act related to negotiations. The critical exemption for districts is that the Brown Act does not apply to a meeting of the Board if the meeting is exclusively for the purpose of discussing the Board's position regarding any matter within the scope of representation and determining how to instruct its designated representatives, regardless of whether its designated representatives attended. If it is combined with another closed session item and/or an open session item, then the Brown Act applies. It is recommended that the Board utilize this provision of the EERA sparingly and consult CSBA's District and County Office of Education Legal Services or legal counsel prior to meeting under this provision.

Pursuant to Government Code 3549.1, the Board may, without following the requirements of the Brown Act, meet in closed session exclusively for the purpose of discussing its position regarding any matter within the scope of representation or for the purpose of instructing its designated representatives. The Board shall not discuss any other ~~item at any such items, either in~~ closed session or open session, as part of such a meeting. (Government Code 3549.1)

Matters Related to Students

The Board shall meet in closed session to consider an appeal by a parent/guardian of a denial of a request to amend incorrect, inaccurate, or misleading information in a student record maintained by the district in accordance with Administrative Regulation 5125.3 - Challenging Student Records. (Education Code 49070)

CSBA NOTE: The following paragraph should be revised to reflect district practice. Education Code 35146 and 48912 permit a Board to consider in closed session any action, including discipline (except expulsion), against a student. The district is required to provide the student and the student's parent/guardian with advance notice that the disciplinary action will be considered in closed session and that the parent/guardian may, within 48 hours from receipt of the notice, request the district to have the item heard instead in open session. While Education Code 35146 and 48912 do not provide the days or hours prior to the meeting by which the notice to the student and the student's parent/guardian is required to be given, it is recommended that the district notify the student and the student's parent/guardian at least 72 hours before the meeting, including for special meetings.

If a public hearing would lead to the disclosure of confidential student information such as grades or discipline information, the Board shall meet in closed session to consider ~~a suspension, disciplinary any~~ action, ~~any other action including discipline,~~ against a student, ~~except expulsion, or a challenge to a student record.~~ At least 72 hours prior to the start of the meeting of which ~~the~~ closed session is a part, the Superintendent or designee, on behalf of the Board, shall, in writing, by registered or certified mail or by personal service, notify the student and the student's parent/guardian of the intent of the Board to hear the item in closed session. If a written request for open session is received from the student or the student's parents/guardians within 48 hours of receiving the notice, the meeting shall be public, except that any discussion at that meeting which may be in conflict with the right to privacy of any other student shall remain in closed session. (Education Code 35146, 48912, ~~49070~~)

CSBA NOTE: Education Code 48918 requires a hearing to determine whether a student should be expelled. The hearing may be held by the Board, a hearing officer, or an administrative panel. See BP/AR 5144.1 - Suspension and Expulsion/Due Process.

If the Board conducts an expulsion hearing pursuant to Board Policy 5144.1 - Suspension and Expulsion/Due Process, the Board shall do so in closed session unless the student submits a written

request at least five days before the date of the hearing that the hearing be held in open session. Regardless of whether the expulsion hearing is conducted in open or closed session, the Board shall meet in closed session for the purpose of deliberating and determining whether to expel the student ~~should be expelled~~. (Education Code 48918)

CSBA NOTE: Pursuant to Education Code 35012, as amended by SB 1445 (Ch. 327, Statutes of 2024), the Board may authorize a student Board member(s) to make restorative justice recommendations regarding expulsions if certain conditions are met. The following paragraph is for districts that have student Board members and should be deleted for districts that do not.

On a case-by-case basis, the student Board member(s) may make restorative justice recommendations to the Board regarding specific expulsion matters in accordance with Board Bylaw 9150 - Student Board Members.

CSBA NOTE: Although Education Code 48918 states that student expulsion records are "nonprivileged, disclosable public records" and the Attorney General in 80 Ops.Cal.Atty.Gen. 85 (1997) has opined that districts are required to disclose the student's name, the court in Rim of the World Unified School District v. San Bernardino County Superior Court held that the federal Family Educational Rights and Privacy Act (FERPA) (20 USC 1232g) preempts state law and prohibits the disclosure of student expulsion records to the public. Failure to comply with FERPA may lead to loss of federal funding. Because of the potential conflict between state and federal law, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or legal counsel prior to adopting the following paragraph.

In order to protect student privacy rights provided in 20 USC 1232g or other applicable laws, the identity of a student shall not be listed in the agenda and, unless the item is heard in open session, shall not be included in any ~~report/disclosure~~ after closed session. Additionally, a student matter shall be listed in the open session portion of the agenda with the same description and numbering system as it was ~~enlisted in~~ the closed session portion of the agenda.

Security Matters

CSBA NOTE: Government Code 54957 permits the Board to meet in closed session with the Governor, Attorney General, District Attorney, district legal counsel, sheriff or chief of police, or, as amended by AB 2715 (Ch. 243, Statutes of 2024), other law enforcement or security personnel to discuss certain threats, as specified below.

The Board may meet in closed session with the Governor, Attorney General, District Attorney, district legal counsel, sheriff or chief of police, or other law enforcement or security operations manager/personnel on matters posing a threat to ~~the any of the following:~~ (Government 54957)

1. The security of public buildings; ~~to the~~
2. The security of essential public services, including water, drinking water, wastewater treatment, natural gas service, and electric service; ~~or to the public's right of access to public services or public facilities. Such discussions may be held in closed session during an emergency meeting called pursuant to Board Bylaw 9320—Meetings and Notices and Board Bylaw/Exhibit (1)-9323.2—Actions By The Board.~~
3. The public's right of access to public services or public facilities
4. Critical infrastructure controls or critical infrastructure information relating to cybersecurity

The Board may ~~also~~ meet in closed session to consult with law enforcement officials on the development of a plan for tactical responses to criminal incidents and to approve the plan. (Education Code 32281)

Real Property Negotiations

CSBA NOTE: The Attorney General opined in 94 Ops.Cal.Atty.Gen. 82 (2011) that only three subjects related to real property negotiations may be considered in closed session: (1) the amount of consideration the local agency is willing to pay or accept in exchange for the real property rights to be acquired or transferred; (2) the form, manner, and timing of how that consideration will be paid; and (3) items that are essential to arriving at the authorized price and payment terms.

The Board may meet in closed session with its real property negotiator prior to the purchase, sale, exchange, or lease of real property by or for the district in order to grant its negotiator authority regarding the price and terms of payment for the property. (Government Code 54956.8)

Anticipated Litigation/Initiation of Litigation

Based on the advice of ~~its~~ legal counsel, the Board may ~~hold a meet in~~ closed session to confer with or receive advice from ~~its~~ legal counsel regarding anticipated litigation or whether to initiate litigation when discussion of either matter in open session would prejudice the district's position with respect to such litigation. For this purpose, "litigation" ~~means~~ includes any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

CSBA NOTE: Pursuant to Government Code 54956.9, the district is considered to be a "party," or to have "significant exposure," to litigation if any of its officers or employees is a party or has significant exposure to the litigation under circumstances specified below.

Litigation is considered to be "anticipated" when-, in the Board's opinion based on the advice of ~~its~~ legal counsel regarding the existing facts and circumstances, there is a significant exposure to litigation against the district or against a district officer or employee based on prior or prospective activities or alleged activities during and potentially during the course and scope of that office or employment. (Government Code 54956.9)

Existing facts and circumstances are limited to the following: (Government Code 54956.9)

1. Facts and circumstances that might result in litigation against the district but which the district believes are not yet known to potential plaintiff(s)
2. Facts and circumstances including, but not limited to, an accident, disaster, incident, or transactional occurrence ~~which that~~ might result in litigation against the district, which are already known to potential plaintiff(s)
3. The receipt of a claim pursuant to the Government Claims Act or a written threat of litigation from a potential plaintiff
4. A threat of litigation made by a person in an open meeting on a specific matter within the responsibility of the Board
5. A threat of litigation made by a person outside of an open meeting on a specific matter within the responsibility of the Board, provided that the district official or employee receiving knowledge of the threat made a record of the statement before the meeting

CSBA NOTE: Under certain circumstances, Government Code 54954.5 enables multiple anticipated litigation items to be grouped together into one closed session agenda item so long as the number of items is listed in the agenda. However, given the complexity and nuance of the different disclosure requirements for anticipated litigation items, it is recommended that each anticipated litigation item be listed as a separate agenda item.

In Fowler v. City of Lafayette, the appellate court clarified that when an item is agendaized in closed session based on Item #5 above, Government Code 54956.9 requires that the statement be made available to the public. Upon receiving a threat of litigation in such a manner, it is recommended that the Board consult CSBA's District and County Office of Education Legal Services or district legal counsel as appropriate. The following paragraph should be revised to reflect district practice.

Each agenda item related to anticipated, or initiation of, litigation shall only contain one such matter. For an anticipated litigation item that is anticipated based on Items #2, #3, or #5 above, the agenda item shall also include the facts or circumstances that might result in litigation, the claim or written threat of litigation, or the record of the threat. However, the agenda item shall not identify the alleged victim of unlawful or tortious sexual conduct or anyone making the threat on the alleged victim's behalf, or identify a public employee who is the alleged perpetrator of any unlawful or tortious conduct upon which a threat of litigation is based, unless the identity of the person has been publicly disclosed. (Government Code 54956.9)

Existing Litigation

Based on the advice of ~~its~~ legal counsel, the Board may ~~hold a meet in~~ closed session to confer with or receive advice from ~~its~~ legal counsel regarding existing litigation when discussion of the matter in open session would prejudice the district's position with respect to such litigation. Litigation is considered to be "existing" when the district has been named a party to the litigation, or a district officer or employee has been named a party to the litigation based on prior or prospective activities or alleged activities during the course and scope of that office or employment, including litigation ~~in~~ which involves whether an activity is outside the course and scope of the office or employment. For this purpose, "litigation" ~~means~~ includes any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

Tort, Public, or Workers' Compensation Liability

CSBA NOTE: The following paragraph is for use by districts participating in a joint powers agency (JPA) for insurance pooling or in a self-insurance authority.

The Board may meet in closed session to discuss a claim for the payment of tort liability losses, public liability losses, or workers' compensation liability incurred by a joint powers agency (JPA) formed for the purpose of insurance pooling or self-insurance authority of which the district is a member. (Government Code 54956.95)

Joint Powers Agency Issues

CSBA NOTE: Pursuant to Government Code 54956.96, a JPA may adopt a provision, either through a policy or through the joint powers agreement, authorizing a Board member serving on the JPA board to disclose confidential information received during the JPA board's closed session under the circumstances specified below. Government Code 54954.5 provides an agenda description for the purpose of this closed session. The following optional paragraph is for use by districts that participate in a JPA that has adopted such a provision.

The Board may meet in closed session in order to receive, discuss, and take action concerning information that has direct financial or liability implications for the district and that was obtained in a closed session of a JPA of which the district is a member.

~~During the Board's closed session~~ However, a Board member serving on the JPA board may only disclose confidential information acquired during a closed session of the JPA to fellow Board members: if the governing board of the JPA has so authorized and upon advice of district legal counsel. (Government Code 54956.96))

Review of Audit Report from California State Auditor's Office

CSBA NOTE: Government Code 54956.75 authorizes the Board to meet in closed session to discuss a confidential final draft audit report from the California State Auditor's Office. This authority relates to situations in which a member of the legislature has requested the California State Auditor's Office to audit a school district. This audit is separate from the annual audit that districts are required to conduct pursuant to Education Code 41020. The law does not authorize the Board to meet in closed session to discuss the district's annual audit.

Upon receipt of a confidential final draft audit report from the California State Auditor's Office and before the report has been made public, the Board may meet in closed session to discuss its response to that report. After public release of the report from the California State Auditor's Office, any Board meeting to discuss the report shall be conducted in open session, unless exempted from that requirement by some other provision of law. (Government Code 54956.75)

Review of Assessment Instruments

The Board may meet in closed session to review the contents of any student assessment instrument approved or adopted for the statewide testing system. Before any such meeting, the Board shall agree by resolution to accept any terms or conditions established by the State Board of Education for this review.- (Education Code 60617)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Bylaw adopted: April 10, 2007
revised: July 12, 2016
revised: September 10, 2019
revised: January 09, 2024
revised: ??, 2026