

AGENDA FOR THE REGULAR MEETING OF THE  
SIERRA COUNTY BOARD OF EDUCATION

January 9, 2017

5:00 PM CLOSED SESSION

6:00 pm REGULAR SESSION

Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118

This meeting will be available for videoconferencing at Downieville School, 130 School St., Downieville, CA 95936.

*In the case of a technological difficulty at either school site, videoconferencing will not be available.*

*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 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 the Sierra County Board of Education, 109 Beckwith Road, Room 3, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5)*

A. CALL TO ORDER

(Please be advised that this meeting will be recorded.)

B. ROLL CALL

C. APPROVAL OF THE AGENDA

D. PUBLIC COMMENT FOR CLOSED SESSION

At this time, the meeting opens for any public comments regarding the Closed Session items.

E. CLOSED SESSION

The Board of Trustees, Superintendent Dr. Merrill M. Grant and Nona Griesert, Business Manager will move into Closed Session to discuss the following items:

a. Government Code §54957.6, Conference with Labor Negotiators

Agency Negotiator for the Board: Dr. Merrill M. Grant, Superintendent  
Employee Organizations:

Represented Employees: Sierra-Plumas Teachers' Association

Unrepresented Employees: Classified Employees

Confidential Employees

Administrative Employees

F. RETURN TO OPEN SESSION

ADJOURN FOR BREAK

G. 6 pm - RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

J. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report
  - a. Audio presentation from Clay Singleton of SingletonAuman, PC, Auditors
  - b. SELPA Update
  - c. Assignment of Dannielle Ball, Instructional Aide, Loyalton Elementary School, .708 FTE, (4.2 hours per day)
  - d. Assignment of Gina Troupe, Instructional Aide, Loyalton High School, .708 FTE (4.2 hours per day)
2. Business Report
  - a. Account Object Summary-Balance from 07/01/17 to 12/31/17\*\*
3. Board Members' Report (5 minutes)
4. 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 whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code [35145.5](#); Bylaw 9322; Government Code [54954.3](#))
  - a. Current location
  - b. Videoconference location

K. CONSENT CALENDAR

1. Approval of minutes of the Regular Board meeting held December 12, 2017\*\*
2. Approval of Board Report – Checks Dated 12/01/2017 through 12/31/2017\*\*
3. Approval of Quarterly Report on Williams Uniform Complaints for quarter ending December 31, 2017. It is required per Education Code 35186 section (d) *that a school district shall report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and the governing board of the school district.* No complaints regarding textbooks and instructional materials, teacher vacancy or misassignment or conditions of facilities were filed with Sierra County Office of Education during the quarter ending December 31, 2017.
4. Review and approval Administrative Regulation 6145 per Education Code 35160.5\*\* (Board Policy was recently reviewed and revised in July 2017)

L. ACTION ITEMS

1. New Business
  - a. Approval of 2016-17 Sierra County Office of Education School Attendance Report Card\*\* (Grant)
  - b. Approval for school site councils to comprise the Local Control Accountability Plan Parent Groups for corresponding sites

- c. Acceptance of Fiscal Year 2016-2017 Financial Audit\*\* (Griesert)

APPROVAL OF BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

- d. Board Policy 1325, Advertising and Promotion, revision\*\*
- e. Board Policy 1300, Budget, revision\*\*
- f. Approval to DELETE Board Policy 3517, Facilities Inspection (incorporated into new AR)
- g. Administrative Regulation 3517, Facilities Inspection, new\*\*

M. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on February 13, 2018, at Downieville School, 130 School St., Downieville, CA 95936, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting at 6:00 pm
- 2. Suggested Agenda Items
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_
  - c. \_\_\_\_\_

N. ADJOURN

\_\_\_\_\_  
/S/  
Dr. Merrill M. Grant, Superintendent  
Secretary to the County Board of Education

\*\*\* prior month handout  
\*\* enclosed  
\* handout

Balances through December						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund</b>						
1100	Teachers Salaries	253,033.00	338,632.00	187,182.00	135,238.16	16,211.84
1120	Certificated Substitutes		14,464.00		1,170.00	13,294.00
1200	Certificated Pupil Support Ser	62,735.00	63,015.00	37,641.24	25,374.16	.40-
1300	Certificated Supervisor Admini	122,205.00	122,205.00	61,102.56	59,852.56	1,249.88
1310	Teacher in Charge		10,000.00	6,000.00	4,000.00	.00
1900	Other Certificated Salaries		18,800.00		3,350.00	15,450.00
	<b>Total for Object 1000</b>	<b>437,973.00</b>	<b>567,116.00</b>	<b>291,925.80</b>	<b>228,984.88</b>	<b>46,205.32</b>
2100	Instructional Aides' Salaries	127,814.00	100,726.00	47,148.50	37,487.56	16,089.94
2120	Classified Substitutes		2,868.00		3,544.64	676.64-
2200	Classified Support Salaries	11,472.00	22,051.00	6,492.63	5,992.61	9,565.76
2300	Classified Supervisors' Admini	90,686.00	90,686.00	44,892.00	45,072.00	722.00
2400	Clerical Technical Office Staf	135,885.00	140,487.00	70,060.90	67,426.56	2,999.54
2900	Other Classified Salaries	16,284.00	24,436.00		2,416.14	22,019.86
	<b>Total for Object 2000</b>	<b>382,141.00</b>	<b>381,254.00</b>	<b>168,594.03</b>	<b>161,939.51</b>	<b>50,720.46</b>
3101	STRS Certificated Positions	79,671.00	106,883.00	41,735.28	32,621.16	32,526.56
3102	STRS Classified Positions		664.00	398.46	265.64	.10-
3202	PERS Classified Positions	62,566.00	61,675.00	28,519.74	26,761.48	6,393.78
3301	OASDI Certificated Positions				6.82	6.82-
3302	OASDI Classified Positions	23,436.00	22,962.00	9,345.69	9,558.71	4,057.60
3311	Medicare Certificated Position	5,861.00	7,806.00	3,986.58	3,148.14	671.28
3312	Medicare Classified Positions	5,484.00	5,437.00	2,379.89	2,306.57	750.54
3401	Health & Welfare Benefits Cert	100,460.00	124,887.00	62,394.06	44,956.20	17,536.74
3402	Health & Welfare Benefits Clas	73,741.00	105,498.00	59,626.56	48,984.26	3,112.82-
3501	SUI Certificated	218.00	284.00	145.98	115.42	22.60
3502	SUI Classified	193.00	191.00	84.39	80.07	26.54
3601	Workers' Compensation Certific	15,002.00	20,397.00	10,414.08	8,228.25	1,754.67
3602	Workers' Compensation Classifi	14,036.00	14,203.00	6,217.06	6,026.39	1,959.55
	<b>Total for Object 3000</b>	<b>380,668.00</b>	<b>470,887.00</b>	<b>225,247.77</b>	<b>183,059.11</b>	<b>62,580.12</b>
4100	Approved Textbooks Core Curric	614.00	2,851.00			2,851.00
4200	Library and Reference Material		1,000.00			1,000.00
4300	Materials and Supplies	38,755.00	45,976.00	1,079.35	8,808.76	36,087.89
4320	Custodial Grounds Supplies	500.00	500.00			500.00
4330	Office Supplies	1,000.00	1,000.00	180.00		820.00
4350	Vehicle Upkeep	5,500.00	5,500.00	1,890.43	359.57	3,250.00
4399	Mat & Sup Undesignated Bal		36,551.00			36,551.00

Balances through December						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund (continued)</b>						
4400	Noncapitalized Equipment	22,766.00	22,204.00		980.23	21,223.77
<b>Total for Object 4000</b>		<b>69,135.00</b>	<b>115,582.00</b>	<b>3,149.78</b>	<b>10,148.56</b>	<b>102,283.66</b>
5100	Subagreements for Services	44,000.00	43,000.00	38,131.79	4,849.81	18.40
5200	Travel and Conference	26,817.00	38,238.00	6,421.13	4,135.56	27,681.31
5300	Dues and Membership	19,205.00	19,270.00	430.50	11,150.25	7,689.25
5400	Insurance	9,300.00	9,300.00		8,506.00	794.00
5500	Operation Housekeeping Service	9,200.00	9,200.00	1,915.24	1,084.76	6,200.00
5600	Rentals, Leases, Repairs, Nonc	3,100.00	3,100.00	194.96	372.41	2,532.63
5801	Legal Services	20,500.00	20,500.00			20,500.00
5803	Legal Publications	500.00	500.00			500.00
5805	Personnel Expense	613.00	613.00	87.00	113.00	413.00
5806	Negotiations	1,000.00	1,000.00			1,000.00
5808	Other Services & Fees	1,500.00	1,500.00	796.47	703.53	.00
5810	Contracted Services	445,615.00	507,506.00	258,430.11	90,732.84	158,343.05
5899	SPJUSD to Reimburse			2,693.50	26,062.70	28,756.20-
5900	Communications	1,900.00	1,900.00	2,000.00		100.00-
<b>Total for Object 5000</b>		<b>583,250.00</b>	<b>655,627.00</b>	<b>311,100.70</b>	<b>147,710.86</b>	<b>196,815.44</b>
6200	Building and Improvement of Bu	18,867.00	7,664.00			7,664.00
6400	Equipment	20,000.00	20,000.00			20,000.00
<b>Total for Object 6000</b>		<b>38,867.00</b>	<b>27,664.00</b>	<b>.00</b>	<b>.00</b>	<b>27,664.00</b>
7141	Tuition, excess cost etc betwe	24,428.00	24,428.00			24,428.00
7310	Direct Support/Indirect Costs					.00
<b>Total for Object 7000</b>		<b>24,428.00</b>	<b>24,428.00</b>	<b>.00</b>	<b>.00</b>	<b>24,428.00</b>
<b>Total for Fund 01 and Expense accounts</b>		<b>1,916,462.00</b>	<b>2,242,558.00</b>	<b>1,000,018.08</b>	<b>731,842.92</b>	<b>510,697.00</b>
<b>Fund 16 - FOREST RES</b>						
7211	Transfers of Pass-through Rev	80,000.00	80,000.00			80,000.00
7619	Other Authorized Interfund Tra	13,360.00	13,360.00			13,360.00
<b>Total for Fund 16, Expense accounts and Object 7000</b>		<b>93,360.00</b>	<b>93,360.00</b>	<b>.00</b>	<b>.00</b>	<b>93,360.00</b>
<b>Total for Org 001 - Sierra County Office of Education</b>		<b>2,009,822.00</b>	<b>2,335,918.00</b>	<b>1,000,018.08</b>	<b>731,842.92</b>	<b>604,057.00</b>

MINUTES OF THE REGULAR MEEETING OF THE  
SIERRA COUNTY BOARD OF EDUCATION  
December 12, 2017  
Downieville School, 130 School St., Downieville, CA 95936  
5 pm for Closed Session  
6 pm for Regular Session

A. CALL TO ORDER

President SHARON DRYDEN called the meeting to order at 6:02 pm.

B. ROLL CALL

PRESENT: Ms. Sharon Dryden, President  
Mr. Allen Wright, Vice President  
Mr. Tim Driscoll, Clerk  
Mr. Mike Moore, Member  
Ms. Patty Hall, Member

ABSENT: None

C. APPROVAL OF THE AGENDA

HALL/WRIGHT  
5/0

D. PUBLIC COMMENT FOR CLOSED SESSION opened at 6:03 pm and closed without comment.

E. CLOSED SESSION - MOORE motioned to go into Closed Session/DRISCOLL seconded.  
5/0

The Board of Trustees, Superintendent Dr. Merrill M. Grant and Nona Griesert, Business Manager, moved into Closed Session to discuss the following items:

1. Government Code §54957.6, Conference with Labor Negotiators  
Agency Negotiator for the Board: Dr. Merrill M. Grant, Superintendent  
Employee Organizations:  
Represented Employees: Sierra-Plumas Teachers' Association  
Unrepresented Employees: Classified Employees  
Confidential Employees  
Administrative Employees

F. RETURN TO OPEN SESSION

ADJOURN FOR BREAK

G. 6 pm - RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION – DRYDEN reported the closed session discussion regarded negotiations.

ANNUAL ORGANIZATIONAL MEETING  
BOARD ORGANIZATION

1. Election of Officers for 2018
  - a. President - DRYDEN nominated HALL/MOORE seconded.  
5/0
  - b. Vice-President – MOORE nominated WRIGHT/DRYDEN seconded.  
5/0
  - c. Clerk – MOORE nominated DRYDEN/HALL seconded.  
5/0
2. Dr. Merrill Grant, Secretary of the Board, will inform the appropriate agencies of the Sierra County Board of Education newly appointed officers.
3. Approval of Sierra County Board of Education Meeting Calendar for 2018  
DRISCOLL/HALL  
5/0

J. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report
  - a. Results of the Facilities Inspection Tool - Dr. Grant stated “no surprises” during the facility inspections. DRYDEN: Suggested the district set aside maintenance funds toward repairing items warranting repair per the FIT.
  - b. Accept notice of resignation from Elizabeth Elorza, Instructional Aide, .708 FTE (4.25 hours daily), Loyalton High, effective December 8, 2017
  - c. Assignment of Gina Troupe, WorkAbility Aide, .083 FTE (5 hours weekly), Effective December 1, 2017
2. Business Report
  - a. Account Object Summary-Balance from 07/01/17 to 11/30/17
  - b. The Sierra County Office of Education will be closed for winter break from December 25, 2017, through January 5, 2018 (returning January 8, 2018).
3. Staff Reports (5 minutes)  
SELPA – Dr. Grant indicated that 2018 will begin with a funding evaluation.
4. Board Members' Report (5 minutes)
  - a. Public Comment opened at 6:13 pm with no comment at meeting location. Videoconference location: Megan Meschery gave a Sierra Schools Foundation Report indicating the spring grant cycle applications due date: this Friday. Newsletter went out state-wide.

K. CONSENT CALENDAR

1. Approval of minutes of the Regular Board meeting held November 14, 2017
2. Approval of Board Report – Checks Dated 11/1/2017 through 11/30/2017

MOORE/WRIGHT  
5/0

L. ACTION ITEMS

1. New Business

- a. Adoption of 2017-2018 First Interim Actuals and Criteria & Standards Report as of October 31, 2017  
DRISCOLL/MOORE  
5/0

Approval of BOARD POLICIES AND ADMINISTRATIVE REGULATIONS as follows:

- b. Board Policy 0400, Comprehensive Plans, revision  
Dryden/DRISCOLL  
5/0
- c. Board Policy & Administrative Regulation 0460, Local Control and Accountability Plan, revision  
DRISCOLL/DRYDEN  
5/0
- d. Board Policy 0500, Accountability, revision  
MOORE/WRIGHT  
5/0
- e. Board Policy and Administrative Regulation 1113, District and School Web Sites. revision  
DRISCOLL motioned to approve, choosing Option 1/MOORE seconded.  
5/0
- f. Board Policy 3513.4, Drug and Alcohol-Free Schools, new  
MOORE/WRIGHT  
5/0
- g. Administrative Regulation 3515.6, Criminal Background Checks for Contractors, revision  
WRIGHT/DRISCOLL  
5/0
- h. Board Policy 4140 / 4240 / 4340, Bargaining Units, revision  
DRISCOLL/WRIGHT  
5/0
- i. Approval to Delete Board Policy and Administrative Regulation 0520.2, Title I Program Improvement Schools  
WRIGHT/MOORE  
5/0
- j. Approval to Delete Board Policy 0520.3, Title I Program Improvement Districts  
DRISCOLL/MOORE  
5/0



Sierra County Board of Education  
Regular Meeting Minutes  
December 12, 2017

M.     ADVANCED PLANNING

1. Next Regular Board Meeting will be held on January 9, 2018, at Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting at 6:00 pm.

a. Suggested Agenda Items

N.     ADJOURN AT 6:33 p.m.  
MOORE/HALL  
5/0

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Sharon Dryden, Clerk

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Dr. Merrill M. Grant, Superintendent  
Secretary of the Board of Education

# Sierra County/Sierra-Plumas Joint USD

## Administrative Regulation

### Extracurricular And Cocurricular Activities

AR 6145

#### Instruction

#### Definitions

For purposes of applying eligibility criteria for student participation, extracurricular and cocurricular activities shall be defined as follows: (Education Code 35160.5)

1. Extracurricular activities are not part of the regular school curriculum, are not graded, do not offer credit, do not take place during classroom time, and have all of the following characteristics:
  - a. The program is supervised or financed by the school district.
  - b. Students participating in the program represent the school district.
  - c. Students exercise some degree of freedom in the selection, planning, or control of the program.
  - d. The program includes both preparation for performance and performance before an audience or spectators.
2. Cocurricular activities are programs that may be associated with the curriculum in a regular classroom.

An activity is not an extracurricular or cocurricular activity if either of the following conditions applies: (Education Code 35160.5)

1. It is a teacher-graded or required program or activity for a course which satisfies the entrance requirements for admission to the California State University or the University of California.

(cf. 6143 - Courses of Study)

2. It is a program that has as its primary goal the improvement of academic or educational achievement of students.

#### Eligibility Requirements

#### Grades 7-8

The grade point average (GPA) used to determine eligibility shall be based on the grades entered into the district's attendance/grading program on a designated day of every school week, i.e., Tuesday.

## Grades 9-12

The grade point average (GPA) used to determine eligibility for extracurricular and cocurricular activities shall be based on grades of the last previous grading period during which the student attended class at least a majority of the time. If a student was not in attendance for all, or a majority of, the grading period due to absences excused by the school for reasons such as serious illness or injury, approved travel, or work, the GPA used to determine eligibility shall be the grading period immediately prior to the excluded grading period(s). (Education Code 35160.5)

(cf. 5113 - Absences and Excuses)

When a student becomes ineligible to participate in extracurricular or cocurricular activities in the upcoming grading period, or when he/she is subject to probation, the principal or designee shall provide written notice to the student and his/her parent/guardian.

## Supervision

All extracurricular activities conducted under the name or auspices of a district school or any class or organization of the school, regardless of where the activities are held, shall be under the direct supervision of certificated employees. (5 CCR 5531)

Any noncertificated person working with students in a district-sponsored extracurricular student activity program shall possess an Activity Supervisor Clearance Certificate from the Commission on Teacher Credentialing or shall have cleared a Department of Justice and Federal Bureau of Investigation criminal background check prior to beginning his/her duties, in accordance with BP 4127/4227/4327 - Temporary Athletic Team Coaches. (Education Code 49024)

(cf. 1240 - Volunteer Assistance)

(cf. 4127/4227/4327 - Temporary Athletic Team Coaches)

(cf. 4212.5 - Criminal Record Check)

## Regulation

approved: April 10, 2007

revised: October 9, 2007

revised: August 14, 2012

revised: October 9, 2012

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
SIERRA COUNTY OFFICE OF EDUCATION  
Sierraville, California

Checks Dated 12/01/2017 through 12/31/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00014812	12/11/2017	KATIE CAMPBELL	01-5200	FIELD TRIP STUDENT MEALS		35.02
00014813	12/11/2017	HARBOR FREIGHT TOOLS	01-4300	SHOP SUPPLIES		523.81
00014814	12/11/2017	JANIS HARDEMAN	01-5810	NURSE SERVICES		2,100.00
00014815	12/11/2017	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO.	01-4300	TESTING SUPPLIES		82.00
00014816	12/11/2017	JANE V. LEE, M.A., LMFT	01-5810	COUNSELING SERVICES		2,240.00
00014817	12/11/2017	LES SCHAWB	01-4350	VEHICLE SERVICE	67.45	
			01-5600	VEHICLE SERVICE	33.73	
			01-5899	VEHICLE SERVICE	94.41	195.59
00014818	12/11/2017	LIBERTY UTILITIES CPEC	01-5500	ELECTRICAL SERVICE		625.12
00014819	12/11/2017	MARY LOWE	01-5810	COUNSELING SERVICES		1,540.00
00014820	12/11/2017	LESLIE MARSDEN, MOT, OTR/L	01-5810	OCCUPATIONAL THERAPY SERVICES		4,240.00
00014821	12/11/2017	BARBARA MCKURTIS	01-5100	CONTRACTED CONSULTANT AGREEMENT	1,245.56	
			01-5810	CONTRACTED CONSULTANT AGREEMENT	4,685.69	5,931.25
00014822	12/11/2017	NCS PEARSON, INC.	01-4300	ASSESMENT SYSTEM		351.08
00014823	12/11/2017	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES		15.00
00014824	12/11/2017	SIERRA VALLEY HOME CENTER	01-4300	SHOP SUPPLIES		272.05
00014825	12/11/2017	SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT	01-5200	FIELD TRIP ADMISSION		86.00
00014826	12/11/2017	HANNAH TOMATIS	01-5200	PARKING REIMBURSEMENT		13.50
00014827	12/11/2017	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	DEC 17 HEALTH INSURANCE	1,600.00	
			76-9576	DEC 17 HEALTH INSURANCE	18,868.90	20,468.90
00014828	12/11/2017	U.S. BANK	01-4300	CLASSROOM SUPPLIES	120.41	
				FOSTER YOUTH SUPPLIES	155.41	
				SUPT. OFFICE SUPPLIES	16.99	
			01-4400	CLASSROOM SUPPLIES	919.86	
			01-5200	SUPT. TRAVEL EXPENSES	445.54	
			01-5899	SUPT. OFFICE SUPPLIES	96.24	
				Unpaid Sales Tax	4.06-	1,750.39
00014829	12/11/2017	VOYAGER	01-4350	FUEL EXPENSE	47.76	
			01-5899	FUEL EXPENSE	58.70	106.46
00014830	12/11/2017	ALLEN WRIGHT	01-5200	PER DIEM		20.07
00014831	12/22/2017	HEIDI BETHKE	01-5200	SELPA MTG EXPENSES		617.73
00014832	12/22/2017	MARY LOWE	01-5810	COUNSELING SERVICES		1,520.00
00014833	12/22/2017	NORTHEASTERN JOINT POWERS AUTHORITY	76-9571	WORKER'S COMPENSATION		7,286.25
00014834	12/22/2017	PITNEY BOWES, INC.	01-5600	POSTAGE MACHINE LEASE	48.25	
			01-5899	POSTAGE MACHINE LEASE	144.80	193.05
00014835	12/22/2017	RAY MORGAN COMPANY	01-5600	COPIER MAINT.		26.26

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.

ESCAPE ONLINE

**Checks Dated 12/01/2017 through 12/31/2017**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00014836	12/22/2017	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES		140.24
<b>Total Number of Checks</b>					<b>25</b>	<b>50,379.77</b>

**Fund Summary**

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	24	24,228.68
76	Payroll Clearing	2	26,155.15
Total Number of Checks		<b>25</b>	50,383.83
Less Unpaid Sales Tax Liability			4.06
<b>Net (Check Amount)</b>			<b>50,379.77</b>

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

ESCAPE ONLINE

## **POLICY GUIDE SHEET**

### **December 2017**

#### **BP 1325 - Advertising and Promotion**

(BP revised)

Policy updated to reflect **NEW LAW (AB 841)** which prohibits advertising of foods or beverages during the school day, including participation in a corporate incentive program that rewards students with free or discounted foods or beverages, unless the food or beverage complies with nutritional standards. Policy also clarifies court decisions regarding advertisements containing religious viewpoints.

#### **BP 3100 - Budget**

(BP revised)

Policy updated to reflect **NEW LAW (SB 751)** which provides that, if the amount of monies in the state Public School System Stabilization Account is three percent or more of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes, the district's combined assigned or unassigned ending general fund balance must not exceed 10 percent of those funds in the immediately following fiscal year, unless the district is a basic aid district, is a district with average daily attendance of 2,500 or less, or is exempted by the county superintendent of schools under extraordinary fiscal circumstances.

#### **BP/AR 3517 - Facilities Inspection**

(BP deleted; AR added)

Policy deleted and contents moved to AR. Regulation expanded to more directly reflect law regarding the conditions that must be inspected pursuant to the Office of Public School Construction's facilities inspection tool. Regulation reflects **NEW LAW (AB 10)** which requires a school that serves any of grades 6-12 and is a high-poverty school, as defined, to stock 50 percent of its restrooms with feminine hygiene products and to make such products available free of charge to students. Regulation also adds recommendation for lead testing and describes the circumstances under which drinking water is required to be tested for lead, including a requirement of **NEW LAW (AB 746)** for testing of school buildings constructed before January 1, 2010.

# Sierra County/Sierra-Plumas Joint USD

## Board Policy

Community Relations

BP 1325

### ADVERTISING AND PROMOTION

Note: The following policy addresses the distribution of commercial and noncommercial materials as well as advertising in school-sponsored publications, on district and school web sites and social media, and on school facilities and grounds by outside/nonschool groups. Student speech, including the distribution of printed materials by students, is addressed in BP/AR 5145.2 - Freedom of Speech/Expression.

The Governing Board of Education establishes this policy to ensure effective and consistent implementation of its directions related to standards for advertisements and promotions by nonschool groups in school-sponsored publications, on district and school web sites, and social media, and on school facilities and grounds. Student speech shall be regulated in accordance with BP/AR 5145.2 - Freedom of Speech/Expression.

*(cf. 1113 - District and School Web Sites)*  
*(cf. 1114 - District-Sponsored Social Media)*  
*(cf. 1330 - Use of School Facilities)*  
*(cf. 5145.2 - Freedom of Speech/Expression)*  
*(cf. 6145.5 - Student Organizations and Equal Access)*

Note: School facilities and school-sponsored publications are public property and are subject to freedom of expression rights granted by the First Amendment to the United States Constitution and Article 1, Section 2 of the California State Constitution. However, because school facilities and school-sponsored publications are generally for school purposes, they are regarded as "nonpublic fora" and the Governing Board typically has extensive authority to regulate them. In exercising this authority, the Board may decide not to accept any form of advertising or distribution of materials (nonpublic forum), as stated in Option 1 below, or to accept some advertising and/or distribution of materials, but only from certain groups or on certain topics (limited public forum), as stated in Option 2. It is also possible for the Board to prohibit advertisement by nonschool groups in some types of district forums (Option 1), while allowing nonschool groups to advertise at other forums (Option 2). For example, a K-12 district could decide not to allow any advertisement on its elementary school sites, while allowing advertisements of a nonpolitical and nonreligious nature on its high school campuses. When a districtwide policy would involve adopting both options, the Board must include clarifying statements in the policy to specify when and where each option would apply.

Whichever option(s) the district chooses, school officials should ensure that they enforce the policy in a consistent manner, as courts look beyond the district's intent as stated in its policy and look to the actual practice of school officials in determining whether a district facility or publication is a "nonpublic" or "limited public" forum. See Board of Education of the Westside Community Schools v. Mergens. Because this area of law is complex, it is **strongly recommended** that legal counsel be consulted prior to the adoption of policy in this area.

### OPTION 1: Nonpublic Forum

The Board believes that in order to maintain focus on academic achievement in district schools, students' exposure to the persuasive influence of marketing should be minimized. The Superintendent or designee shall not allow any advertisement from any nonschool group to be included in any district- or school-sponsored publication, web site, or social media, or to be posted on any school property such as school buildings, athletic fields, scoreboards, or billboards. In addition,

no nonschool group's announcement, flyer, or other promotional material shall be disseminated by the district or distributed at any school facility or on school grounds.

Note: Districts that have created a "nonpublic forum" must delete the remainder of this policy in order to ensure that their "nonpublic forum" status is maintained.

## **OPTION 2: Limited Public Forum**

Note: When the Board chooses Option 2, it may adopt reasonable rules to achieve its intended purpose for the forum, as long as the rules do not discriminate against members of the public based on their viewpoints. It is recommended that districts maintain limits on the scope of the topics and/or groups permitted in order to avoid creating a designated public forum for use by the general public. Districts with questions about how to maintain a limited public forum should consult legal counsel.

Items #1-5 below present examples of the types of materials and/or advertising that the district may allow, and should be revised to reflect district practice. See section "Criteria for Approval" below for examples of permissible restrictions on the content of the advertising.

The Board desires to promote positive relationships between district schools and the community in order to enhance community partnerships, support, and involvement in the schools. -The Superintendent or designee may, consistent with the criteria established in this policy, approve:

1. Distribution of noncommercial materials that publicize services, special events, public meetings, or other gatherings of interest to students or parents/guardians

*(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)*  
*(cf. 6162.8 - Research)*

2. Distribution of promotional materials of a commercial nature to students or parents/guardians

*(cf. 1700 - Relations Between Private Industry and the Schools)*

3. Paid advertisements on school property, including, but not limited to, advertisements on billboards and school buildings, athletic fields, scoreboards, and billboards

4. Paid advertisements in school-sponsored publications, yearbooks, announcements, and other school communications, including web sites and social media

5. Products and materials donated by commercial enterprises for educational use, including those that bear the name and/or logo of the donor, as long as they do not unduly promote the donor or any commercial activity or product

*(cf. 3290 - Gifts, Grants and Bequests)*  
*(cf. 6161.11 - Supplementary Instructional Materials)*

Note: Generally, courts have upheld procedures that place reasonable "time, place, and manner" restrictions on materials to be distributed, as long as the same restrictions are placed on all materials. See Henry v. School Board of Colorado Springs. Procedures that limit the "time, place, and manner" of distributions, such as limiting distribution to before or after school hours or creating a central location for the distribution of all materials, may be developed, but districts should consult legal counsel as appropriate when creating such restrictions.



Prior to the distribution, posting, or publishing of any nonschool group's promotional materials or advertisement, the Superintendent, principal, or designee shall review the materials or advertisement based on the criteria listed below. He/she may not disapprove materials or advertisement in an arbitrary or capricious manner or in a way that discriminates against a particular viewpoint on a subject that is otherwise allowed by Board policy.

All materials to be distributed shall bear the name and contact information of the sponsoring entity.

Note: Districts may require sponsoring entities to include a disclaimer on all materials to be distributed. For example, a disclaimer might state that "this event is not school-sponsored or approved" or that "opinions are not necessarily those of the school district or school personnel." The district should consult legal counsel as appropriate.

As necessary, the Superintendent, principal, or designee shall require a disclaimer on any nonschool group's promotional materials to be distributed, posted, or published, stating that the distribution, posting, or publishing of the materials does not imply district endorsement of the group's activities, products, or services. District- and school-sponsored publications shall include a disclaimer stating that the district or school does not endorse any advertised products or services.

### Criteria for Approval

Note: The following section is for use by districts that select Option 2 (limited public forum) above and may be revised to reflect criteria established by the Board.

The Superintendent, principal, or designee shall not accept for distribution, or allow on school property, any materials or advertisements that:

1. Are lewd, obscene, libelous, or slanderous
2. Incite students to commit unlawful acts, violate school rules, or disrupt the orderly operation of the schools

Note: **Optional** item #3 below prohibits the distribution of political materials or political advertising except under certain circumstances. Pursuant to Education Code 7058, the Board may conduct a political forum if it is made available to all sides on an equitable basis.

3. Promote any particular political interest, candidate, party, or ballot measure, unless the candidates or advocates from all sides are provided the opportunity to present their views to the students during school hours or during events scheduled pursuant to the Civic Center Act

*(cf. 1160 - Political Processes)*

*(cf. 4119.25/4219.25/4319.25 - Political Activities of Employees)*

Note: Districts wishing to establish policy dealing with the distribution of religious materials should consult legal counsel. In *Hills v. Scottsdale Unified School District*, the Ninth Circuit Court of Appeals held that a district may only reject advertising with religious content if the advertising exceeds the subject matter of the limited forum created by the district. The court held that a district could not reject a camp brochure with religious content since the district had permitted distribution of similar literature by secular groups. To avoid viewpoint discrimination, a district must allow an advertisement on an otherwise permissible topic even if cast from a religious viewpoint.

The court explained, however, that a district may reject advertisements that contain "proselytizing language" to the extent that the language exceeds the scope of the district's limited forum. For example, in *DiLoreto v. Downey Unified School*

District, the court held that a district could reject an advertisement that contained a posting of the Ten Commandments where the district had only opened a baseball field fence to commercial advertising. In addition, the court in DiLoreto held that the district had an inherent right to control its property, including the right to close a previously open forum to avoid the appearance of government endorsement of religion.

4. ~~Proselytize~~ Contain prayer or ~~position~~ proselytizing language

5. Position the district on any side of a controversial issue

(cf. 6144 - Controversial Issues)

~~5~~6. Discriminate against, attack, or denigrate any group on account of any unlawful consideration

(cf. 0410 - Nondiscrimination in District Programs and Activities)

~~6~~7. Promote the use or sale of materials or services that are illegal or inconsistent with school objectives, including, but not limited to, materials or advertisements for tobacco, intoxicants, ~~non-nutritious foods and beverages,~~ and movies or products unsuitable for children

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5131.62 - Tobacco)

~~7~~Note: Education Code 49431.9, as added by AB 841 (Ch. 843, Statutes of 2017), prohibits schools, districts, and charter schools that participate in the National School Lunch or Breakfast Program from advertising any food or beverage during the school day, as defined, including on any property or facility owned or leased by the district or school and used for school-related activities, unless the food or beverage meets nutritional standards to be served or sold on the school campus during the school day. Schools and districts are not required to replace durable nonconsumable items, such as scoreboards or team uniforms in use as of January 1, 2018, but must comply with this prohibition as items are replaced or contracts are renegotiated.

8. Promote during the school day any food or beverage that does not comply with state nutritional standards pursuant to Education Code 49430-49434, including a corporate incentive program that offers free or discounted foods or beverages that do not meet nutritional standards as rewards for students who reach certain academic goals. This prohibition does not include advertising on clothing with brand images worn on school grounds, advertising contained in product packaging, or advertising of infrequent school fundraising events involving food or beverages that do not meet the nutritional standards. (Education Code 49431.9)

(cf. 3550 - Food Service/Child Nutrition Program)

(cf. 5030 - Student Wellness)

~~9~~. Solicit funds or services for an organization, with the exception of solicitations authorized in Board policy

(cf. 1321 - Solicitation of Funds from and by Students)

~~8~~10. Distribute unsolicited merchandise for which an ensuing payment is requested

The Superintendent or designee may also ~~may~~ consider the educational value of the materials or advertisements, the age or maturity of the students in the intended audience, and whether the materials

or advertisements support the basic educational mission of the district, directly benefit the students, or are of intrinsic value to the students or their parents/guardians.

(cf. 0000 - Vision)

Schools may establish additional criteria pertaining to the content of advertisements in school publications and yearbooks, as deemed appropriate by the Superintendent or designee in accordance with law and Board policy.

*Legal Reference:*

EDUCATION CODE

7050-7058 *Political activities of school officers and employees*

35160 *Authority of governing boards*

35160.1 *Broad authority of school districts*

35172 *Promotional activities*

38130-38139 *Civic Center Act*

49430-49434 *The Pupil Nutrition, Health, and Achievement Act of 2001, especially:*

49431.9 *Advertisement of non-nutritious foods*

BUSINESS AND PROFESSIONS CODE

25664 *Advertisements encouraging minors to drink*

CALIFORNIA CONSTITUTION

Article 1, Section 2 *Free speech rights*

U.S. CONSTITUTION

Amendment 1, *Freedom of speech and expression*

UNITED STATES CODE, TITLE 42

1751-1769j *School Lunch Program*

1773 *School Breakfast Program*

COURT CASES

*Hills v. Scottsdale Unified School District*, (2003) 329 F.3d 1044

*DiLoreto v. Downey Unified School District*, (1999) 196 F.3d 958

*Yeo v. Town of Lexington*, (1997) 131 F.3d 241

*Hemry v. School Board of Colorado Springs*, (D.Col. 1991) 760 F.Supp. 856

*Bright v. Los Angeles Unified School District*, (1976) 18 Cal. 3d 450

*Lehman v. Shaker Heights*, (1974) 418 U.S. 298

*Management Resources:*

WEB SITES

CSBA: <http://www.csba.org>

Policy

adopted: April 10, 2007

revised: September 10, 2013

revised: January 9, 2018

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

SIERRA COUNTY OFFICE OF EDUCATION

Loyalton, California

**Reference UPDATE Service**

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# Sierra County/Sierra-Plumas Joint USD

## Board Policy

Business and Noninstructional Operations

BP 3100

### BUDGET

The Governing Board ~~of Education~~ recognizes its critical responsibility for adopting a sound budget ~~for~~ each fiscal year which is aligned with the County/District's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The County/District budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the County/District.

*(cf. 0000 - Vision)*

*(cf. 0200 - Goals for the School District)*

*(cf. 0400 - Comprehensive Plans)*

*(cf. 0460 - Local Control and Accountability Plan)*

*(cf. 3300 - Expenditures and Purchases)*

*(cf. 3460 - Financial Reports and Accountability)*

*(cf. 9000 - Role of the Board)*

The County/District budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900-7914. (Education Code 42122)

### **Budget Development and Adoption Process**

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified County/District needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed County/District budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

Note: Education Code 42103 and 42127 require the district to hold a public hearing prior to adoption of the budget; see the accompanying administrative regulation for requirements pertaining to the public hearing. A public hearing on the district's local control and accountability plan (LCAP) must occur at the same meeting; see BP 0460 - Local Control and Accountability Plan.

The Board shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127.

*(cf. 9320 - Meetings and Notices)*

*(cf. 9322 - Agenda/Meeting Materials)*

*(cf. 9323 - Meeting Conduct)*

The Board shall adopt the district and county budget on or before July 1 of each year. (Education Code 42127)~~(1620)~~

At a public meeting ~~held~~ scheduled on a date after the public hearing on the budget ~~and LCAP~~, the Board shall ~~adopt the budget~~, following its adoption of the LCAP or an annual update to the LCAP ~~at~~, adopt the ~~same meeting~~ budget. The budget shall include the expenditures necessary to implement the LCAP or the annual update to the LCAP. (Education Code 42127)~~(1620, 52062)~~

Note: Pursuant to Education Code 42126, the district budget must be in a format prescribed by the Superintendent of Public Instruction (SPI). The SPI has established a requirement that districts use the Standardized Account Code Structure (SACS). SACS ensures that districts meet state and federal reporting guidelines and comply with generally accepted accounting principles prescribed by the Governmental Accounting Standards Board (GASB). The California Department of Education's (CDE) California School Accounting Manual provides guidance regarding coding of revenues and expenditures.

At its discretion, the district may use a different format for communicating the budget to the Board, staff, and public but, according to the CDE, the budget that the Board formally adopts must be in the SACS format.

The budget that is formally adopted by the Board shall adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction. (Education Code 42126, 42127)

The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public.

Note: Education Code 42127 requires the district to file the adopted budget with the County Superintendent of Schools as described below. If the district fails to submit a budget by July 1, the County Superintendent will, at district expense, develop a budget by September 15 and transmit that budget to the Board.

No later than five days after the Board adopts the district budget or by July 1, whichever occurs first, the Board shall file with the County Superintendent of Public Instruction Schools the adopted district budget and supporting data. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

*(cf. 1340 - Access to District Records)*

~~If the Superintendent of Public Instruction~~Note: Pursuant to Education Code 42127, on or before September 15, the County Superintendent must approve, conditionally approve, or disapprove the district's adopted budget. Education Code 42127 requires that this determination be based on a consideration of whether the district's adopted budget complies with state standards and criteria, will allow the district to meet its current and future financial obligations, satisfies all conditions established by the County Superintendent in the case of a conditionally approved budget, will enable the district to satisfy its multiyear financial commitments, includes the expenditures necessary to implement the LCAP or the annual update to the LCAP, and, when applicable, complies with the requirements pertaining to ending fund balances that exceed the state minimum recommended reserve. Education Code 42127 also requires the County Superintendent to consider other studies, reports, evaluations, or audits that may indicate that the district is in fiscal distress; see the Fiscal Crisis and Management Assistance Team's Fiscal Oversight Guide and BP 3460 - Financial Reports and Accountability.

If the County Superintendent disapproves or conditionally approves the district's budget, the Board

shall review and respond to his/her recommendations at a public meeting on or before September October 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)-(1620)

### **Budget Advisory Committee**

Note: The following optional section is for use by districts that choose to establish a budget advisory committee to provide input during the budget development process. The committee may be appointed by the Superintendent or designee (Option 1), by the Board (Option 2), or may be a Board subcommittee composed exclusively of Board members (Option 3). Committees established by Board action are subject to the Brown Act; see BP/AR 1220 - Citizen Advisory Committees. Districts should delete or modify the following options as appropriate. See the accompanying administrative regulation for optional language regarding the committee's composition and duties.

This committee is different from the budget review committee that is required in the event that the County Superintendent disapproves the district's budget; see the accompanying administrative regulation.

**OPTION 1:** The Superintendent or designee may appoint a budget advisory committee composed of staff, Board representatives, and/or members of the community.

**OPTION 2:** The Board may appoint a budget advisory committee composed of staff, Board representatives, and/or members of the community.

**OPTION 3:** The Board may establish a budget subcommittee composed exclusively of Board members.

Note: The following paragraph is for use by districts that selected either Option 1, 2, or 3 above.

The committee shall submit recommendations during the budget development process and its duties shall be assigned each year based on district needs. All recommendations of the committee shall be advisory only and shall not be binding on the Board.

*(cf. 1220 - Citizen Advisory Committees)*

*(cf. 2230 - Representative and Deliberative Groups)*

*(cf. 3350 - Travel Expenses)*

*(cf. 9130 - Board Committees)*

*(cf. 9140 - Board Representatives)*

### **Budget Criteria and Standards**

The Superintendent or designee shall develop a district budget in accordance with state criteria and standards specified in 5 CCR 15440-15450 as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, local control funding formula revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, unrestricted general fund balance, and reserves. In addition, he/she shall provide the supplemental information specified in 5 CCR 15451 which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP

expenditures. (Education Code 33128, 33128.3, 33129, 42127.01; 5 CCR 15440-15451)

Note: The following paragraph is for use by districts that receive supplemental and concentration funding within the local control funding formula (LCFF) based on the number and concentration of "unduplicated students" (i.e., students who are eligible for free or reduced-price meals, English learners, and foster youth) pursuant to Education Code 42238.02 and 42238.03. 5 CCR 15496 addresses the method of determining the percentage by which services for unduplicated students must be increased or improved above services provided to all students in the fiscal year. Pursuant to 5 CCR 15496, the district's LCAP must include evidence demonstrating how LCFF funding apportioned on the basis of unduplicated students is used to support such students; see AR 0460 - Local Control and Accountability Plan.

The district budget shall provide for increasing or improving services for unduplicated students at least in proportion to the increase ~~in~~ funds apportioned on the basis of the number and concentration of unduplicated students in accordance with 5 CCR 15496. *Unduplicated students* are students who are eligible for free or reduced-price meals, English learners, and/or foster youth. (Education Code 42238.07; 5 CCR 15496)

(cf. 3553 - Free and Reduced Price Meals)  
 (cf. 6173.1 - Education for Foster Youth)  
 (cf. 6174 - Education for English ~~Language~~ Learners)

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for County/District revenues and expenditures.

(cf. 2210 - Administrative Discretion Regarding Board Policy)  
 (cf. 3110 - Transfer of Funds)

## Fund Balance

~~The County/District~~ Note: The following section should be revised to reflect district practice. Governmental Accounting Standards Board (GASB) Statement 54 addresses the way fund balances (i.e., the gross differences between assets and liabilities reflected on the balance sheet) in governmental funds are reported in external financial reports. Fund balances must be classified as nonspendable, restricted, committed, assigned, and unassigned in accordance with GASB 54 definitions; also see AR 3460 - Financial Reports and Accountability. Pursuant to GASB 54, the Board has sole authority to specify purposes of funds classified as "committed" and also must express, or delegate the authority to express, intended purposes of resources that result in the "assigned" fund balance. The Board may modify the following section to reflect its fund balance policy or may adopt a formal resolution containing the required components.

The district shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. *Nonspendable fund balance* ~~(Object Codes 9711-9719)~~ includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., ~~revolving cash~~ inventories and prepaids) or ~~funds~~ that are legally or contractually required to be maintained intact.

2. *Restricted fund balance* (~~Object Code 9740~~) includes amounts constrained to specific purposes by their providers or by law.

~~3. Committee~~ Note: For purposes of the committed fund balance (~~Object Codes 9750-9760~~), GASB 54 requires that the Board commit funds no later than the end of the reporting period. In New Requirements for Reporting Fund Balance in Governmental Funds, the CDE clarifies that for districts the end of the reporting period is June 30.

3. *Committed fund balance* includes amounts constrained to specific purposes by the Board ~~of Education for Sierra Plumas Joint Unified School District. The County Superintendent shall be the highest level of decision making authority to set aside funds for a specific purpose.~~

For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period (June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.

4. *Assigned fund balance* (~~Object Code 9780~~) includes amounts which are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed. ~~Assigned funds cannot cause a deficit in unassigned fund balance.~~

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent may further delegate the authority to assign funds at his/her discretion.

5. *Unassigned fund balance* (~~Object Codes 9789-9790~~) includes amounts that are available for any purpose.

When multiple types of funds are available for an expenditure, the County/District shall first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

Note: Although not required by GASB 54, the Government Finance Officers Association (GFOA) recommends that public agencies adopt a minimum fund balance policy that establishes an appropriate level of unrestricted fund balance that will be maintained in the general fund. The GFOA's Best Practice: Appropriate Level of Unrestricted Fund Balance in the General Fund describes a variety of factors that should be considered when developing a minimum fund balance policy, such as the predictability of its revenue and volatility of its expenditures, perceived exposure to significant one-time outlays, potential drain upon the general fund from other funds as well as the availability of resources in other funds, liquidity of resources, and portion of unrestricted fund balance already committed or assigned for a specific purpose.

The Board intends to maintain a minimum assigned and unassigned fund balance in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the County/District against unforeseen circumstances.



Note: The GFOA recommends that the minimum fund policy address both the circumstances under which the unrestricted fund balance can be spent down and the procedure for replenishing deficiencies. The district may revise the following optional paragraph to specify the rate at which the district will attempt to recover the fund balance (e.g., the Board shall develop a plan to recover the fund balance at a rate of at least one percent each year).

If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance ~~at a minimum rate of 1% each year~~ which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

### **Reserve Balance**

Note: 5 CCR 15450 establishes a minimum local reserve balance for economic uncertainties based on the district's average daily attendance (ADA). The minimum reserve balance is the greater of five percent or \$55,000 for districts with 0-300 ADA; the greater of four percent or \$55,000 for districts with 301-1,000 ADA; three percent for districts with 1,001-30,000 ADA; two percent for districts with 30,001-400,000 ADA; and one percent for districts with over 400,000 ADA. The following paragraph may be revised to reflect the minimum reserve applicable to the district's ADA.

Education Code 42127.01 establishes, under certain conditions, a maximum amount of local reserve balance for economic uncertainties. Pursuant to Education Code 42127.01, as amended by SB 751 (Ch. 674, Statutes of 2017), if the amount of monies in the state Public School System Stabilization Account is three percent or more of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes, the district's combined assigned or unassigned ending general fund balance must not exceed 10 percent of those funds in the immediately following fiscal year. Basic aid districts, as defined in Education Code 42238.02, and districts with 2,500 or less ADA are exempted from this requirement. Other districts may also be exempted from this requirement by the County Superintendent for up to two consecutive fiscal years within a three-year period upon providing documentation of extraordinary fiscal circumstances (e.g., multiyear infrastructure or technology projects) that substantiate the need for a reserve in excess of the limit specified in Education Code 42127.01.

The district budget shall include a minimum reserve balance for economic uncertainties that is consistent with the percentage or amount specified in 5 CCR 15450.

In any year that the district is notified by the Superintendent of Public Instruction that the amount of monies in the state Public School System Stabilization Account equals or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes, the district budget shall not contain a combined assigned or unassigned ending general fund balance that is in excess of 10 percent of these funds. (Education Code 41202, 42127.01)

### **Long-Term Financial Obligations**

The County/District's current-year budget and multiyear projections shall include adequate provisions for addressing the County/District's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

*(cf. 4141/4241 - Collective Bargaining Agreement)*

(cf. 4154/4254/4354 - Health and Welfare Benefits)  
 (cf. 7210 - Facilities Financing)  
 (cf. 9250 - Remuneration, Reimbursement and Other Benefits)

Note: The following two **optional** paragraphs are for use by districts that provide "other postemployment benefits" (OPEBs) (i.e., medical, dental, vision, hearing, life insurance, long-term care, long-term disability, and other nonpension benefits to retired employees or Board members) and should be revised to reflect district practice; see BP/AR 4154/4254/4354 - Health and Welfare Benefits and BB 9250 - Remuneration, Reimbursement and Other Benefits. CSBA recommends that districts adopt a specific funding strategy for addressing their OPEB obligations. The district may pay the premiums as they fall due ("pay-as-you-go"), but in such a case the district would then accrue a deficit with respect to future retirees which can be expected to grow as a result of an increasing retiree population and increases in benefit costs. Therefore, it is recommended that the district prefund the debt to the extent possible using a method and level to be determined by the Board. For example, the district may contribute a set amount or percentage of the actuarially determined "annual required contributions" to an irrevocable trust or designated fund each year.

GASB Statement 75 requires districts that do not provide OPEB through a trust to report the total unfunded liability (i.e., OPEBs that are not prefunded) in the district's financial statements; see AR 3460 - Financial Reports and Accountability.

CSBA's OPEB Solutions Program provides access to qualified actuaries and consultants and a GASB 75-compliant trust to prefund future obligations. See CSBA's web site for further information.

The Board shall approve a plan for meeting the County/District's long-term obligations to fund nonpension, other postemployment benefits (OPEBs). This plan shall include a specific funding strategy and the method that will be used to finance the County/District's annual fiscal obligations for such benefits in a manner that continually reduces the deficit to the County/District to the extent possible. The Board reserves the authority to review and amend the funding strategy as necessary to ensure that it continues to serve the best interests of the County/District and maintains flexibility to adjust for changing budgetary considerations.

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of OPEBs, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve a sufficient amount of money in its budget to fund the present value of the benefits of existing retirees and/or the future cost of employees who are eligible for benefits in the current fiscal year. (Education Code 42140)

Note: The following **optional** paragraph is for use by districts that are self-insured for workers' compensation claims, either individually or as part of a joint powers agency. See AR 3460 - Financial Reports and Accountability for provisions related to reporting the estimated accrued but unfunded cost of workers' compensation claims based on an actuarial report.

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of workers' compensation claims, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve in the budget sufficient amounts to fund the present value of accrued but unfunded workers' compensation claims or if it is otherwise decreasing the amount in its workers' compensation reserve fund. The Board shall annually certify to the County Superintendent the amount, if any, that it has decided to reserve in the budget for these costs. The ~~Sierra Plumas Joint Unified School District Board of Education~~ shall submit to the County Superintendent any budget revisions that may be necessary to account for this budget

reserve. (Education Code 42141)

### **Budget Amendments**

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act. (Education Code 42127)

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the County/District's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, County/District income declines, increased revenues or unanticipated savings are made available to the County/District, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

#### *Legal Reference:*

##### EDUCATION CODE

1240 Duties of county superintendent of schools  
 33127-33131 Standards and criteria for local budgets and expenditures  
 41202 Determination of minimum level of education funding  
 42103 Public hearing on proposed budget; requirements for content of proposed budget  
 42122-42129 Budget requirements  
 42130-42134 Financial certifications  
 42140-42141 Disclosure of fiscal obligations  
 42238-42251 Apportionments to districts, especially:  
 42238.01-42238.07 Local control funding formula  
 42602 Use of unbudgeted funds  
 42610 Appropriation of excess funds and limitation thereon  
 45253 Annual budget of personnel commission  
 45254 First year budget of personnel commission  
 52060-52077 Local control and accountability plan

##### GOVERNMENT CODE

7900-7914 Appropriations limit

##### CODE OF REGULATIONS, TITLE 5

15060 Standardized account code structure  
 15440-15451 Criteria and standards for school district budgets  
 15494-15496 Local control funding formula, expenditures

#### *Management Resources:*

##### CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

New Requirements for Reporting Fund Balance in Governmental Funds, January 7, 2011

##### FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM PUBLICATIONS

Fiscal Oversight Guide for AB 1200, AB 2756 and Subsequent Related Legislation, September 2006

GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Best Practice: Appropriate Level of Unrestricted Fund Balance in the General Fund, 2009*

GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS

*Statement 75, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions, June 2015*

*Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, March 2009*

WEB SITES

CSBA: <http://www.csba.org>

Association of California School Administrators: <http://www.acsa.org>

California Department of Education, Finance and Grants: <http://www.cde.ca.gov/fg>

California Department of Finance: <http://www.dof.ca.gov>

Fiscal Crisis and Management Assistance Team: <http://www.fcmat.org>

Government Finance Officers Association: <http://www.gfoa.org>

Governmental Accounting Standards Board: <http://www.gasb.org>

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

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

SIERRA COUNTY OFFICE OF EDUCATION

Loyalton, California

Policy

adopted: April 10, 2007

revised: September 13, 2011

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Reference UPDATE Service

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# Sierra County/Sierra-Plumas JUSD

## Administrative Regulation

### Business and Noninstructional Operations

AR 3517(a)

#### FACILITIES INSPECTION

Note: As part of the Williams litigation settlement, Education Code 17070.75 requires that each school district participating in the state's School Facility Program have a facility inspection system in place for all schools to ensure that school facilities are kept in good repair. Education Code 17002 defines "good repair" to mean that the facility is maintained in a manner that ensures that it is clean, safe, and functional as determined pursuant to the Facility Inspection Tool (FIT) developed by the Office of Public School Construction (OPSC) or a local evaluation instrument that uses the same criteria.

The Superintendent or designee shall inspect school facilities to ensure that they are maintained in good repair. At a minimum, he/she shall assess those facility conditions specified on the facilities inspection tool developed by the Office of Public School Construction, including, but not limited to, the following: (Education Code 17002, 35292.5)

1. Gas Leaks: Gas systems and pipes appear and smell safe, functional, and free of leaks.
2. Mechanical Systems: Heating, ventilation, and air conditioning systems, as applicable, are functional and unobstructed; appear to supply an adequate amount of air to all classrooms, work spaces, and facilities; and maintain interior temperatures within normally acceptable ranges.
3. Windows and Doors: Windows and doors are intact, functional, and open, close, and lock as designed, unless there is a valid reason they should not function as designed.
4. Fences and Gates: Fences and gates are intact, functional, and free of holes and other conditions that could present a safety hazard to students, staff, or others. Locks and other security hardware function as designed.
5. Interior Surfaces (walls, floors, ceilings): Interior surfaces are free of safety hazards from tears, holes, missing floor and ceiling tiles, torn carpet, water damage, or other cause. Ceiling tiles are intact. Surfaces display no evidence of mold or mildew.
6. Hazardous Materials: Hazardous and flammable materials are stored properly. No evidence of peeling, chipping, or cracking paint is apparent. No indicators of mold, mildew, or asbestos exposure are evident. There does not appear to be evidence of hazardous materials that may pose a threat to the health and safety of students or staff.

*(cf. 3514 - Environmental Safety)*

7. Structures: Posts, beams, supports for portable classrooms and ramps, and other structures appear intact, secure, and functional as designed. Ceilings and floors are not sloping or sagging beyond their intended design. There is no visible evidence of severe cracks, dry rot, mold, or damage that undermines structural components.

8. Fire Safety and Emergency Equipment: Fire sprinklers, fire extinguishers, emergency alarm systems, and all emergency equipment and systems appear to be functioning properly. Fire alarm pull stations are clearly visible. Fire extinguishers are current and placed in all required areas, including every classroom and assembly area. Emergency exits are clearly marked and unobstructed.
9. Electrical Systems: Electrical systems, components, and equipment, including switches, junction boxes, panels, wiring, outlets, and light fixtures, are securely enclosed, properly covered and guarded from student access, and appear to be working properly.
10. Lighting: Interior and exterior lighting appears to be adequate and working properly. Lights do not flicker, dim, or malfunction, and there is no unusual hum or noise from light fixtures.
11. Pest/Vermin Infestation: No visible or odorous indicators of pest or vermin infestation are evident.
12. Drinking Fountains: Interior and exterior drinking fountains are functional, accessible, and free of leaks. Drinking water pressure is adequate. Fountain water is clear and without unusual taste or odor, and moss, mold, or excessive staining is not evident.
13. Restrooms: Restrooms are fully operational, maintained and cleaned regularly, and stocked at all times with supplies (including toilet paper, soap, and paper towels or functional hand dryers) in accordance with Education Code 35292.5. The school keeps all restrooms open during school hours when students are not in classes and keeps a sufficient number of restrooms open during school hours when students are in classes, except when necessary to temporarily close a restroom for student safety or to repair the facility.

Note: Although not reflected on the FIT, Education Code 35292.6, as added by AB 10 (Ch. 687, Statutes of 2017), requires a school that serves any of grades 6-12 and meets a 40 percent student poverty threshold, as defined in 20 USC 6314, to stock 50 percent of the school's restrooms with feminine hygiene products for use in connection with the menstrual cycle, and to not charge students for such products. The following paragraph may be revised to reflect the grade levels served by the district.

In addition, in a school serving any of grades 6-12 in which 40 percent or more of the students in the school or school attendance area are from low-income families, at least 50 percent of the school's restrooms are stocked with feminine hygiene products, for which students are not charged. (Education Code 35292.6; 20 USC 6314)

14. Sewers: The sanitary sewer system controls odors as designed, displays no signs of stoppage, backup, or flooding in school facilities or on school grounds, and appears to be functioning properly.
15. Roofs: Roofs, gutters, roof drains, and downspouts appear to be functioning properly and are free of visible damage and evidence of disrepair when observed from the ground from inside and outside the building.
16. Drainage: School grounds do not exhibit signs of drainage problems, such as visible evidence of flooded areas, eroded soil, water damage to asphalt playgrounds or parking areas, or clogged storm drain inlets.

17. Playground/School Grounds: Playground equipment (exterior fixtures, seating, tables, and equipment), school grounds, fields, walkways, and parking lot surfaces are functional and free of significant cracks, trip hazards, holes, deterioration that affects functionality or safety, and other health and safety hazards.
18. Overall Cleanliness: School grounds, buildings, common areas, and individual rooms appear to have been cleaned regularly and are free of accumulated refuse and unabated graffiti. Restrooms, drinking fountains, and food preparation or serving areas appear to have been cleaned each day that school is in session.

Note: Although the FIT does not specifically require districts to test for the presence of lead in drinking water, soil, and painted surfaces, such testing is recommended by the U.S. Environmental Protection Agency due to the health risks posed by lead exposure, especially for young children. Schools and child care facilities that maintain their own public water systems must test for lead pursuant to the Safe Drinking Water Act (42 USC 300f-300j-27). In addition, Health and Safety Code 116277, as amended by AB 746 (Ch. 746, Statutes of 2017), requires a community water system that serves a school with a building constructed before January 1, 2010 to test for lead in the drinking water system before January 1, 2019. If the school's lead level exceeds specified levels, the district must notify the parents/guardians of students at that school and take immediate steps to shut down all fountains and faucets where excess lead levels may exist. See AR 3514 - Environmental Safety for further information about lead testing and abatement in schools.

In addition, to ensure the health and safety of students, the Superintendent or designee shall provide for the testing of drinking water on campus and of the soil and painted surfaces of school facilities for the presence of lead and/or other harmful substances, in accordance with state and federal standards.

The Superintendent or designee shall ensure that any necessary repairs or removal of hazards identified during the inspection are made in a timely and expeditious manner.

An assessment of the safety, cleanliness, and adequacy of school facilities, including any needed maintenance to ensure good repair as defined in Education Code 17002, shall be reported on the school accountability report card. (Education Code 33126)

*(cf. 0510 - School Accountability Report Card)*

Note: Education Code 35186 provides that the Williams uniform complaint procedures should be used for any complaint alleging a school facility condition that poses an emergency or urgent threat, as defined in Education Code 17592.72, or any complaint that a school restroom is not clean, maintained, or kept open, as defined in Education Code 35292.5. See/E AR 1312/4 - Williams Uniform Complaint Procedures.

Any complaint alleging a school facility condition that poses an emergency or urgent threat to the health or safety of students or staff, or alleging that a school restroom is not clean, maintained, or kept open, shall be addressed in accordance with AR 1312.4 - Williams Uniform Complaint Procedures.

*(cf. 1312.4 - Williams Uniform Complaint Procedures)*

Note: Education Code 1240 requires the County Superintendent of Schools to visit low-performing schools to determine (1) the status of any facility condition that may create an emergency or urgent threat to the health or safety of students or staff and (2) the accuracy of data reported on the school accountability report card with respect to the safety, cleanliness, and adequacy of school facilities. Education Code 1240 requires that the County Superintendent provide a quarterly report to the Board on the results of any county office visit. Education Code 1240 provides that, if the County Superintendent determines that a facility condition poses an emergency or urgent threat, he/she may return to the school to verify repairs and/or prepare a report that identifies areas of noncompliance if the district has not provided evidence that the repairs will

be made within 30 days or, for major repairs, in a timely manner. The County Superintendent may then present the report to the Board at a public meeting and post the report on the county office's web site.

The Superintendent or designee shall provide the Board with regular reports regarding the district's facility inspection program and updates of any visits to district schools by the County Superintendent of Schools.

*Legal Reference:*

EDUCATION CODE

1240 County superintendent of schools, duties

17002 Definitions

17070.10-17077.10 Leroy F. Greene School Facilities Act of 1998

17565-17591 Property maintenance and control

17592.72 Urgent or emergency repairs, School Facility Emergency Repair Account

33126 School accountability report card

35186 Williams uniform complaint procedure

35292.5-35292.6 School maintenance

HEALTH AND SAFETY CODE

116277 Lead testing in drinking water

CODE OF REGULATIONS, TITLE 2

1859.300-1859.330 Emergency Repair Program

UNITED STATES CODE, TITLE 20

6314 Title I schoolwide program

UNITED STATES CODE, TITLE 42

300f-300j-27 Safe Drinking Water Act

*Management Resources:*

COALITION OF ADEQUATE SCHOOL HOUSING PUBLICATIONS

*Facility Inspection Tool Guidebook, February 2008*

STATE ALLOCATION BOARD, OFFICE OF PUBLIC SCHOOL CONSTRUCTION PUBLICATIONS

*Facility Inspection Tool: School Facility Conditions Evaluation*

WEB SITES

CSBA: <http://www.csba.org>

California County Superintendents Educational Services Association: <http://www.ccsesa.org>

California Department of Education, Williams Case: <http://www.cde.ca.gov/eo/ce/wc/index.asp>

Coalition of Adequate School Housing: <http://www.cashnet.org>

State Allocation Board, Office of Public School Construction: <http://www.opsc.dgs.ca.gov>

U.S. Environmental Protection Agency: <http://www.epa.gov>

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

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