

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

January 14, 2020

**5:00pm CLOSED Session**

**6:00pm Regular Session**

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

Videoconferencing will be available 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 Office of Education, Room 3, 109 Beckwith Road, Loyalton, CA, 96118, and posted with the online agenda at*

*<http://www.sierracountyofficeofeducation.org> (Government Code 54957.5).*

A. CALL TO ORDER

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

B. ROLL CALL

C. APPROVAL OF AGENDA

D. PUBLIC COMMENT FOR CLOSED SESSION

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

E. CLOSED SESSION

The Board of Trustees, Superintendent James Berardi and Business Manager Nona Griesert will move into Closed Session to discuss the following item(s):

1. Government Code 54957

PUBLIC EMPLOYMENT

Title: County Office of Education Teacher

2. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator for the Board: James Berardi, Superintendent

Employee Organizations:

Unrepresented Employees: 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's Report
  - a. Submitting California Department of Education Form J-13A for 2019-2020 Request for Allowance of Attendance Due to Emergency Conditions\*\*  
(Downieville PG&E Power Shutoffs)
  - b. Updates to Hazard Communication Program and Exposure Control Plan for Bloodborne Pathogens\*\*
  - c. Resignation for Laurizeth Cabrales, Instructional Aide, Loyalton High School, .71 FTE (4.25 hours/day), effective December 21, 2019\*\*
  - d. Fill Instructional Aide, Loyalton High School, .71 FTE (4.25 hours/day)
  - e. Additional Aide for Downieville
2. Business Report
  - a. Account Object Summary-Balance from 07/01/2019 to 12/31/2019\*\*
3. Staff Reports (5 minutes)
4. Board Member Reports (5 minutes)
5. 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. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) 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 for the Regular Board Meeting held December 13, 2019\*\*
2. Approval of Board Report-Checks Dated 12/01/2019 through 12/31/2019\*\*
3. Approval of Quarterly Report on Williams Uniform Complaints for quarter ending 12/31/2019. 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.*
  - a. 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 12/31/2019.

## L. ACTION ITEMS

1. New Business
  - a. Presentation of Fiscal Year 2018-2019 Audit – CWDL CPAs
  - b. Acceptance of Fiscal Year 2018-2019 Audited Actuals\*\*

## BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

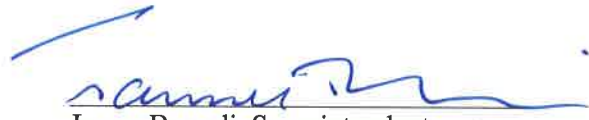
- c. 5116.1—Intradistrict Open Enrollment
  1. Board Policy, *revisions\*\**
  2. Administrative Regulation, *revisions\*\**
- d. 5117—Interdistrict Attendance
  1. Board Policy, *revisions\*\**
  2. Administrative Regulation, *revisions\*\**
- e. 5125—Student Records
  1. Administrative Regulation, *revisions\*\**

- f. 5131.2—Bullying
  - 1. Board Policy, *revisions\*\**
  - 2. Administrative Regulation, *revisions\*\**
- g. 5132—Dress and Grooming
  - 1. Administrative Regulation, *revisions\*\**
- h. 5141.21—Administering Medication and Monitoring Health Condition
  - 1. Board Policy, *revisions\*\**
  - 2. Administrative Regulation, *revisions\*\**
- i. 5141.26—Tuberculosis Testing
  - 1. Board Policy, *revisions\*\**
  - 2. Administrative Regulation, *revisions\*\**

M. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on February 11, 2020 at Downieville School, 130 School St, Downieville CA 95936, beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting at 6:00pm.
- 2. Suggested Agenda Items
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_

N. ADJOURN



James Berardi, Superintendent  
Secretary to the County Board of Education

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

CALIFORNIA DEPARTMENT OF EDUCATION  
**REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS**  
 FORM J-13A, REVISED DECEMBER 2017

**SECTION A: REQUEST INFORMATION**

- This form is used to obtain approval of attendance and instructional time credit pursuant to *Education Code (EC)* sections 41422, 46200, 46391, 46392 and *California Code of Regulations (CCR)*, Title 5, Section 428.
- Only schools that report Principal Apportionment average daily attendance (ADA) for the purpose of calculating a K-12 Local Control Funding Formula (LCFF) entitlement should submit this form.
- Refer to the instructions and frequently asked questions at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> for information regarding the completion of this form.

**PART I: LOCAL EDUCATIONAL AGENCY (LEA)**

LEA NAME: <b>SIERRA COUNTY OFFICE OF EDUCATION</b>		COUNTY CODE: <b>46</b>	DISTRICT CODE: <b>10462</b>	CHARTER NUMBER (IF APPLICABLE):
LEA SUPERINTENDENT OR ADMINISTRATOR NAME: <b>James Berardi, Superintendent</b>			FISCAL YEAR: <b>2019-20</b>	
ADDRESS: <b>PO Box 955</b>			COUNTY NAME: <b>Sierra</b>	
CITY: <b>Loyalton</b>		STATE: <b>CA</b>	ZIP CODE: <b>96118</b>	
CONTACT NAME: <b>Kristie Jacobsen</b>	TITLE: <b>Administrative Assistant</b>	PHONE: <b>530-993-1660 x100</b>	E-MAIL: <b>kjacobsen@spjUSD.org</b>	

**PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST** (Choose only one LEA type):

<input type="checkbox"/> <b>SCHOOL DISTRICT</b> Choose one of the following: <input type="checkbox"/> All district school sites <input type="checkbox"/> Select district school sites	<input checked="" type="checkbox"/> <b>COUNTY OFFICE OF EDUCATION (COE)</b> Choose one of the following: <input type="checkbox"/> All COE school sites <input checked="" type="checkbox"/> Select COE school sites	<input type="checkbox"/> <b>CHARTER SCHOOL</b>
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**PART III: CONDITION(S) APPLICABLE TO THIS REQUEST:**

**SCHOOL CLOSURE:** When one or more schools were closed because of conditions described in *EC* Section 41422. LCFF apportionments should be maintained and instructional time credited in Section B for the school(s) without regard to the fact that the school(s) were closed on the dates listed, due to the nature of the emergency. Approval of this request authorizes the LEA to disregard these days in the computation of ADA (per *EC* Section 41422) without applicable penalty and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to *EC* Section 46200, et seq.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

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**MATERIAL DECREASE:** When one or more schools were kept open but experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. Material decrease requests that include all school sites within the school district must demonstrate that the school district as a whole experienced a material decrease in attendance. Material decrease requests for one or more but not all sites within the school district must show that each site included in the request experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. The request for substitution of estimated days of attendance for actual days of attendance is in accordance with the provisions of *EC* Section 46392. Approval of this request will authorize use of the estimated days of attendance in the computation of LCFF apportionments for the described school(s) and dates in Section C during which school attendance was materially decreased due to the nature of the emergency.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

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**LOST OR DESTROYED ATTENDANCE RECORDS:** When attendance records have been lost or destroyed as described in *EC* Section 46391. Requesting the use of estimated attendance in lieu of attendance that cannot be verified due to the loss or destruction of attendance records. This request is made pursuant to *EC* Section 46391:

*"Whenever any attendance records of any district have been lost or destroyed, making it impossible for an accurate report on average daily attendance for the district for any fiscal year to be rendered, which fact shall be shown to the satisfaction of the Superintendent of Public Instruction by the affidavits of the members of the governing board of the district and the county superintendent of schools, the Superintendent of Public Instruction shall estimate the average daily attendance of such district. The estimated average daily attendance shall be deemed to be the actual average daily attendance for that fiscal year for the making of apportionments to the school district from the State School Fund."*

**SECTION B: SCHOOL CLOSURE**

Not Applicable (Proceed to Section C)  
 Supplemental Page(s) Attached

**PART I: NATURE OF EMERGENCY** (Describe in detail.)

PG&E Power Shutoff in Downieville in October 2019 (9, 10, 11, 24, 28, 29, 30)

**PART II: SCHOOL INFORMATION** (Use the supplemental Excel form at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 10 lines are needed for this request. Attach a copy of a school calendar. If the request is for multiple school sites, and the sites have differing school calendars, attach a copy of each different school calendar to the request.)

A	B	C	D	E	F	G	H	I
School Name	School Code	Site Type	Days in School Calendar	Emergency Days Built In	Built In Emergency Days Used	Date(s) of Emergency Closure	Closure Dates Requested	Total Number of Days Requested
Sierra County Special Education at Downieville Elementary	6077267	Traditional	180	2	2	Oct 9,10,11,24,28,29,30	Oct 11,24,28,29,30	5
Sierra County Special Education at Downieville Jr/Sr High	6077267	Traditional	180	2	2	Oct 9,10,11,24,28,29,30	Oct 11,24,28,29,30	5

**PART III: CLOSURE HISTORY** (List closure history for all schools in Part II. Refer to the instructions for an example.)

A	B	C	D	E	F
School Name	School Code	Fiscal Year	Closure Dates	Nature	Weather Related Yes/No
Loyalton Elem, Loyalton High, Sierra Pass		2018-19	2/4, 2/5, 2/15	Snowy road conditions, inclement weather	Y
Downieville Elem, Downieville Jr/Sr		2018-19	2/4, 2/5, 2/15, 2/26	Snowy road conditions, inclement weather, power outage	Y
Loyalton Elem, Loyalton High, Sierra Pass		2017-18	2/22, 2/26, 3/16	snow road conditions, inclement weather	Y
Downieville Elem, Downieville Jr/Sr		2017-18	2/22, 3/1, 3/16	snow road conditions, inclement weather	Y
Loyalton Elem, Loyalton High, Sierra Pass		2016-17	1/3,1/9,1/10, 1/11,1/20, 2/10, 2/21	snow road conditions, flood roads, 1/10 rd close, 1/11power,	Y
Downieville Elem, Downieville Jr/Sr		2016-17	1/3, 1/9,1/11, 1/12, 1/20, 3/6	snow road conditions, flood roads, 11/11(closed hwy)	Y
Loyalton Elem, Loyalton High, Sierra Pass		2015-16	2/18	snow roads, inclement weather	Y
Downieville Elem, Downieville Jr/Sr		2015-16	3/07	snow roads, inclement weather	Y
All District/County Programs		2014-15	no school closures		

**SECTION C: MATERIAL DECREASE**

**Not Applicable (Proceed to Section D)**

**PART I: NATURE OF EMERGENCY** (Describe in detail.)

**Supplemental Page(s) Attached**

**PART II: MATERIAL DECREASE CALCULATION** (Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 10 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance (October/May)	Dates Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance	Qualifier: 90% or Less (F/C)	Net Increase of Apportionment Days (C-F)
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
Total:		0.00			0		0.00

**PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS** (Provide the attendance in hours. Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 5 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance Hours	Date Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance Hours	Qualifier: 90% or Less (F/C)	Net Increase of Hours (C-F)
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
Total:		0.00			0.00		0.00

\*Qualifier should be 90% or less except when the governor declares a state of emergency or in the case of a Necessary Small School (NSS) site.

**SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS**

**Not Applicable (Proceed to Section E)**

**PART I: PERIOD OF REQUEST** The entire period covered by the lost or destroyed records commences with \_\_\_\_\_ up to and including \_\_\_\_\_.

**PART II: CIRCUMSTANCES** (Describe below circumstances and extent of records lost or destroyed.)

**PART III: PROPOSAL** (Describe below the proposal to reconstruct attendance records or estimate attendance in the absence of records.)

**SECTION E: AFFIDAVIT**

**PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS** – All applicable sections below must be completed to process this J-13A request.

We, members constituting a majority of the governing board of Sierra County Office of Education, hereby swear (or affirm) that the foregoing statements are true and are based on official records.

Board Members Names

Board Members Signatures

<u>Patty Hall</u>	_____
<u>Mike Moore</u>	_____
<u>Allen Wright</u>	_____
<u>Jenny Gant</u>	_____
<u>Nicole Stannard</u>	_____
_____	_____
_____	_____
_____	_____

At least a majority of the members of the governing board shall execute this affidavit.

Subscribed and sworn (or affirmed) before me, this 14th day of January, 2020.

Witness: Nona Griesert Title: Business Manager of Sierra County, California  
(Name) (Signature)

**PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER** (Only applicable to charter school requests)

Superintendent (or designee): \_\_\_\_\_ Authorizing LEA Name: \_\_\_\_\_  
(Name) (Signature)

**PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS**

The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.

County Superintendent of Schools (or designee): James Berardi, Superintendent  
(Name) (Signature)

Subscribed and sworn (or affirmed) before me, this 14th day of January, 2020.

Witness: Nona Griesert Title: Business Manager of Sierra County, California  
(Name) (Signature)

COE contact/individual responsible for completing this section:

Name: Kristie Jacobsen Title: Administrative Assistant Phone: 530-993-1660 x100 E-mail: kjacobsen@spjusd.org



**HAZARD COMMUNICATION PROGRAM**

**For**

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**

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HAZARD COMMUNICATION INITIAL TRAINING EXAM

## **INTRODUCTION AND POLICY**

The Hazard Communication Standard (Cal/OSHA - California Code of Regulations, Title 8, Section 5194) establishes uniform requirements to ensure that all chemicals used in California workplaces are evaluated to determine their hazards. This information must be provided to employers and to their affected employees. Chemical manufacturers must perform the evaluations and convey the hazard information obtained to users by means of labels on containers and safety data sheets (SDS's). Employers must educate their employees to understand the hazards associated with the hazardous materials they work with and ensure that resources such as SDS's and container labels for the materials are maintained and accessible.

The purpose of this written Hazard Communication Program is to establish guidelines and policies to ensure that all members of the Sierra-Plumas Joint Unified School District are apprised of the chemical hazards to which they may be exposed and to provide a foundation of knowledge to permit employees to make informed decisions about these materials. The safe conduct of work with potentially hazardous chemicals is dependent upon the value the institution places on protecting health and the environment, and on the motivation and good judgement the individual chemical user exercises. Therefore, it is the responsibility of the Superintendent, Site Administrators, Supervisors, and staff to adhere to the specifics and the intent of the Hazard Communication Program in order to reduce the risk.

The provisions of the Hazard Communication Program (HCP) apply to any hazardous substance, which is known to be present in the workplace.

## **RESPONSIBILITIES**

The Sierra-Plumas Joint Unified School District program establishes responsibilities for the implementation of the Hazard Communication Program.

The Superintendent is responsible for ensuring that the applicable operations of the District are conducted in accordance with these provisions.

Site Lead Maintenance are the Hazard Communication Program Coordinators and are responsible for overall program development, serves as a central repository for SDS's, provides general hazard communication training, and assists users of chemicals.

The Hazard Communication Coordinator may obtain assistance from School Site Coordinators, Maintenance and Operations personnel, Purchasing staff, or other District personnel for program maintenance. This includes the development and maintenance of an inventory of hazardous materials as well as procurement and maintenance of an SDS file for these hazardous materials. The Coordinator will also ensure chemical containers are adequately labeled, and that employees are provided specific training for the materials they use. Training must also include details of their specific Hazard Communication Program (such as location of the SDS file and any in-house procedures). The written Hazard Communication Program and SDS file must be accessible to employees during their normal working hours.

Chemical users are responsible for maintaining familiarity with the materials they use, using them in a safe and responsible manner, and seeking supervisory support before using new materials or using materials in unusual situations.

### **SITE SPECIFIC HAZARD COMMUNICATION INFORMATION**

Sierra-Plumas Joint Unified School District program applies to all faculty, staff, students, visitors, and volunteers.

The areas/school sites covered by this specific plan are:

Site	Site Coordinator
<u>Downieville Elementary &amp; High School</u>	<u>Tom Potter</u>
<u>Loyalton Elementary</u>	<u>Richard Jaquez</u>
<u>Loyalton High School</u>	<u>Filimon Martinez</u>

SDS's are maintained and accessible at each site location and at this link:

<http://spjUSD-Keenan.SafeschoolsSDS.com>

An inventory of all hazardous chemicals used and stored by each school site and/or shop will be maintained and updated as necessary. This inventory will be maintained by each site coordinator.

The Personnel Technician monitors and maintains records of employee training.

Training Records will be maintained in main district office.

In general, each employee in the facility will be informed of the substance of the Hazard Communication Program, the hazardous properties of chemicals they work with, and measures to protect themselves from these chemicals.

### **LIST OF HAZARDOUS CHEMICALS**

A list of hazardous chemicals will be maintained and updated upon receipt or removal of hazardous chemicals from the District or site. Materials such as cleaning agents, adhesives, copying supplies, art materials, paints, strippers, solders and welding supplies, fertilizers, pesticides, and compressed gases contain hazardous materials and must be included on the inventory. The list of materials for each school site and or shop is attached (Appendix A). A compiled list of materials stored in the District can be found in the District Office.

## **SAFETY DATA SHEETS (SDS)**

The objective of a Safety Data Sheet (SDS) is to concisely inform employees of the hazards of the materials they work with or may be exposed to so they can protect themselves and respond to emergency situations. The SDS will consist of a fully completed OSHA Form 174 or equivalent. Each department or shop will maintain an SDS library on every substance on their list of hazardous chemicals. The Hazard Communication Coordinator will secure and maintain an SDS for each hazardous material used in their area.

SDS's may be accessed electronically (i.e., via computer locally or via Internet). If electronic access is used, the procedure to access those sheets will be attached and employees will be trained in the access procedure.

SDS's must be readily available and accessible to all employees during working hours and Cal/OSHA upon request

SDS's must be readily accessible to employees working in remote or field locations. Appropriate SDS's may be maintained in a binder in each vehicle, on each job site or immediately accessible by phone, fax, or computer.

SDS's must be received at the facility at the time of receipt of the first shipment of any potentially hazardous chemical purchased from a vendor. If materials are received for which no SDS is available in the area of use, the Hazard Communication Coordinator shall secure the needed SDS by contacting the chemical manufacture.

## **LABELS AND OTHER FORMS OF WARNING**

The Hazard Communication Coordinator provides oversight to ensure that hazardous chemicals in their area are properly labeled. Labels on incoming containers should not be defaced while they contain the indicated material. Labels on these primary containers should list the chemical identity, appropriate hazard warnings, and the name and address of the manufacturer, importer, or other responsible party.

Secondary containers (those containers into which material is transferred) must be labeled with the name of the material and the manufacturer as it appears on the SDS, and an appropriate hazard warning. Placards are frequently used in laboratories on small containers and squeeze bottles as labels. Chemical users must be trained in the recognition and purpose of these placards if they are used in the area. Common immediate-use containers (those in which the hazardous substance will be under the control and used only by the person who transfers it from a labeled container and within that work shift do not require labeling.

The area supervisor will ensure that containers in the facility are labeled and that the labels are up-to-date.

## **TRAINING AND INFORMATION**

Each employee who works with or is potentially exposed to hazardous chemicals will receive initial training on the Hazard Communication Standard and the safe use of those hazardous chemicals.

The Program Coordinator or their designate conducts hazardous chemical training. Additional training will be provided for employees whenever a new hazard is introduced into their work areas. The training will emphasize these elements:

- A summary of the standard and this written program.
- Hazardous chemical properties and methods that can be used to detect the presence or release of hazardous chemicals, including visual appearance and odor.
- Physical and health hazards associated with potential exposure to workplace chemicals.
- Procedures to protect against hazards; e.g., personal protective equipment, work practices, and emergency procedures.
- Hazardous chemical spill and leak procedures.
- Where SDS's are located, how to understand their content, and how employees may obtain and use appropriate hazard information.
- The procedures for conducting non-routine tasks involving hazardous materials.
- Accurate records on all safety training must be maintained by the District. Records should include the employee name, date of training, topic covered, employee signature, and name of instructor. Records should also include a copy of any test or quiz (see Appendix B-Hazard Communication Initial Training Exam) used to evaluate level of knowledge and effectiveness of training.

## **CONTRACTOR EMPLOYERS**

The Hazard Communication Program Coordinator will advise outside contractors of any chemical hazards which may be encountered in the normal course of their work at the District facilities and will provide copies of Safety Data Sheets if necessary.

## **NON-ROUTINE TASKS AND WORK IN LABORATORIES**

Periodically, employees may be required to perform hazardous non-routine tasks. Any employee contemplating a non-routine task involving possible chemical hazards (e.g., acid washing bricks, chlorine line repair) will contact their supervisor or manager prior to doing so. The supervisor will ensure that employees are informed of:

- 1) The specific hazards associated with the performance of these tasks
- 2) Protective measures that must be used
- 3) Measures the department has taken to lessen these hazards such as ventilation, personal protective equipment, or the presence of another employee.

- 4) Specific emergency procedures to be used in the event of an accident or injury.

All work in laboratories may involve potential hazards from chemicals used and stored. All work should be coordinated with the laboratory staff to identify and minimize potential hazards in the work area. No work should be conducted that requires entering the fume hood body or moving laboratory equipment or stored chemicals without the permission of the supervisor.

## **APPENDIX A**

### **LIST OF HAZARDOUS MATERIALS COVERED BY THIS PLAN**

<http://spjUSD-Keenan.SafeschoolsSDS.com>



## **APPENDIX B**

# **HAZARD COMMUNICATION INITIAL TRAINING EXAM**

Hazard Communication Training Date: \_\_\_\_\_

Department: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

- 1) What does SDS stand for?
- 2) Where can a complete list of SDS's be found at your district?
- 3) What section of the SDS describes the effects of exposure to the product?
- 4) Other than the paper copy SDS file, are SDS's available through other means?
  - a. Describe:
- 5) What does 'PEL' stand for?
- 6) What does 'PPE' stand for?
- 7) What are considered the four routes of entry on a human body?
  - a. \_\_\_\_\_ c. \_\_\_\_\_
  - b. \_\_\_\_\_ d. \_\_\_\_\_
- 8) What do the four NFPA reaction table symbols stand for?
  - a. Blue \_\_\_\_\_ c. Yellow \_\_\_\_\_
  - b. Red \_\_\_\_\_ d. White or Black \_\_\_\_\_
- 9) What should you do when faced with a non-routine situation involving a hazardous chemicals spill?
- 10) Whose responsibility is it to know what chemical exposures exist in the workplace?

**EXPOSURE CONTROL PLAN  
FOR  
BLOODBORNE PATHOGENS**

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**

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## BACKGROUND

On December 6, 1991, OSHA issued its final regulation on occupational exposure to bloodborne pathogens (29 CFR 1919.1030). Based on a review of the information, OSHA has determined that employees face a significant health risk as a result of occupational exposure to blood and other potentially infectious materials (OPIM) because they contain bloodborne pathogens. These pathogens include: HBV, which causes Hepatitis B, a serious liver disease, and HIV, which causes Acquired Immuno-Deficiency Syndrome (AIDS). The agency has concluded that this hazard can be minimized or eliminated using a combination of engineering and work practice controls, personal protective clothing and equipment, training, medical surveillance, Hepatitis B vaccination, signs, labels and other provisions.

The California version of this legislation became effective on January 8, 1993. The text of the law can be found in Section 5193 of Title 8 of the California Code of Regulations (8CCR5193).

*The original Plan was approved by the Sierra-Plumas Joint Unified School District at the \_\_\_\_\_ meeting.*

## INTRODUCTION

The Sierra-Plumas Joint Unified School District is continuing the implementation of an Exposure Control Plan (ECP) to ensure the well-being and to protect the safety and health of our employees. This plan has been developed to meet compliance with State and Federal Regulations pertaining to Bloodborne Pathogens.

Employees are encouraged to read and are required to follow the guidelines and procedures set forth in this plan. Questions regarding the contents of this plan should be brought to the attention of their immediate supervisor.

A copy of this Plan can be found at the following locations:

- Sierra-Plumas Joint Unified School District Office
- Sierra-Plumas Joint Unified School District Nurse's Office

This Plan will be reviewed annually by the Sierra-Plumas Joint Unified School District Personnel Technician and District Nurse.

### BLOODBORNE PATHOGENS PROGRAM COORDINATORS

- Superintendent \_\_\_\_\_
- Personnel Technician \_\_\_\_\_
- District Nurse \_\_\_\_\_

Reviewed by: \_\_\_\_\_ Date: \_\_\_\_\_

Reviewed by: \_\_\_\_\_ Date: \_\_\_\_\_

Reviewed by: \_\_\_\_\_ Date: \_\_\_\_\_

Reviewed by: \_\_\_\_\_ Date: \_\_\_\_\_

## ELEMENTS OF THE EXPOSURE CONTROL PLAN (ECP)

- The required exposure determination.
- The schedule and method of implementation for:
  - ❖ Methods of compliance
  - ❖ Communication of hazards to employees
  - ❖ HBV vaccination and post-exposure evaluation and follow-up
  - ❖ Recordkeeping to be kept by Human Resource Office
- A procedure for the evaluation of circumstances surrounding exposure incidents.
- A procedure for gathering the information required by the sharps injury log.
- A procedure for periodic determination of the frequency of use of the types and brands of sharps involved in the exposure incidents documented on the sharps injury log.
- A procedure for identifying currently available engineering controls and selecting such controls for the appropriate work areas.
- A procedure for obtaining information from employees as part of the plan review process.
- Ensure that a copy of the ECP is accessible to employees.
- Ensure that the ECP is reviewed and updated at least annually.

## **RESPONSIBILITIES**

### **Individual Affected Employees shall be responsible for:**

1. Reading and following the guidelines put forth in this plan.
2. Attending training as required.
3. Addressing any concerns or questions to their supervisors.

### **Supervisors/Managers shall be responsible for:**

1. Ensuring affected employees' comply with the Exposure Control Plan, including the introduction of the Hepatitis B vaccination series within ten days of employment if the employee has not been vaccinated before. Employee must provide written proof of vaccination series or immunity (HBsAB).
2. Ensuring affected employees have initiated training on department specific safe work practices relative to exposure to blood or other potentially infectious substances/materials.
3. Monitoring their departments to ensure compliance with the Exposure Control Plan, including always having an adequate supply of protective equipment to comply with the Bloodborne Pathogen Standard (see Appendix E).
4. Ensuring that affected employees attend and complete training sessions to comply with the Bloodborne Pathogen Standard (see Appendix E).
5. Ensuring that affected employees who are appointed to an affected job classification are referred for training and, if necessary, are offered the Hepatitis B vaccination series within ten days.
6. Report compliance failures to the District Superintendent or designee.

### **Personnel Technician shall be responsible for:**

1. Coordinating the initial and annual training for all affected employees covered by this plan.
2. Maintaining employee training records.

### **Personnel Technician shall be responsible for:**

1. Arranging for payment of vaccination series and expenses for post-exposure follow-up deemed necessary by the medical contractor.
2. Assisting department heads and managers/supervisors to monitor individual departments for compliance with the provisions of this plan.



**Blood Borne Pathogens Coordinator or Safety Committee shall be responsible for:**

1. Reviewing the Exposure Control Plan annually.

**Personnel Technician and Nurse shall be responsible for completing the following:**

1. Serving as an advisor in the development and implementation of the training program.
2. Ensuring that each affected employee has started the Hepatitis B vaccination series or has signed the declination form.
3. Providing Hepatitis B vaccination series to affected employees who are not eligible for vaccination from their private medical insurance.
4. Maintaining Hepatitis B vaccination records or declination forms.
5. Coordinating post-exposure follow-ups with medical contractor.
6. Ensuring that the health care professional's written opinion is provided to employees receiving post-exposure follow-up.
7. Maintaining records relative to post-exposure follow-up to bloodborne pathogens, including first aid providers.
8. Providing supplemental health education on risk management of exposure (e.g., sexual behaviors, organ donation, refraining from breast feeding, psychosocial support, seropositive reaction, etc.).
9. Ensuring that the individual(s) responsible for decontaminating equipment or working surfaces with infectious materials/substances is knowledgeable about Universal Precautions and EPA registered Tuberculocidal Disinfectants.
10. Reviewing the Exposure Control Plan annually in consultation with the Designated Administrator and the appropriate relevant areas impacted by the Exposure Control Plan.

## **AFFECTED EMPLOYEES/EXPOSURE DETERMINATION**

The purpose of the exposure determination is to identify individuals who meet the definition of occupational exposure as defined by Cal/OSHA and who shall receive training, protective equipment and vaccination as described in this program. These employees are considered affected employees. "Occupational Exposure" means reasonably anticipated skin, eye, mucous membrane, or parenteral contact with blood or other potentially infectious materials that may result from the performance of an employee's duties.

- See appendix B

## **METHODS OF COMPLIANCE AND SCHEDULE OF IMPLEMENTATION**

### **Universal Precautions 5193 (d)(1)**

Universal precautions shall be observed to prevent contact with blood or other potentially infectious materials. Under circumstances in which differentiation between body fluid types is difficult or impossible, all body fluids shall be considered potentially infectious materials.

### **Engineering and Workplace Controls 5193 (d)(2)**

The following engineering and workplace controls shall be used to eliminate or minimize employee exposure. The district shall continually evaluate these controls compared with new or more advanced equipment and substitute new methods as determined by the Plan Administrator.

### **Engineering Controls**

These shall be maintained on a regular schedule. A regular system shall include documentation of maintenance inspections which include date of inspection, name of employee making the inspection, findings, repair verification if needed and the signature of the employee conducting the inspection. See Figure 1 for an example of an Engineering Controls and Inspection Schedule Guideline.

**ENGINEERING CONTROLS AND INSPECTION SCHEDULE  
(Figure 1)**

<b>ENGINEERING CONTROL</b>	<b>INSPECTION PERIOD</b>	<b>COMMENT</b>	<b>RESPONSIBLE POSITION</b>
Gloves	Quarterly	Available and in good condition	Classroom Teacher
CPR masks	Monthly	Present and in good condition	Nurse
Sharps Disposal Containers	Once before use; monthly during use; once before disposal.	Ensure outer portion of container remains clean while unit is in use.	Nurse
Blood Spill Kits	Monthly, replace after use	Kit is available and all contents present. Contact District Office for supplies.	Nurse Secretary Office Maintenance/Custodian
Hand Washing Facilities	Once every 6 months	Daily Cleaning	Maintenance
Eyewash Stations	Monthly	Flush lines for a minimum of 5 minutes. Ensure units function properly and are kept clean with unobstructed access.	Maintenance

## **Hand Washing Facilities**

These shall be readily available.

## **Hand Washing**

This shall be done immediately before and after glove removal. Hand washing shall also be done as soon after hand contamination as possible. If water is not available, antiseptic hand cleaners must be used with clean cloth, paper towels or antiseptic towelettes.

## **Needleless Systems**

Shall be used when information indicates the system is more effective in reducing sharps injuries than the current system being used.

## **Needle Devices**

If needleless systems are not used, needles with engineered sharps injury protection are recommended.

## **Non-Needle Sharps**

If sharps other than needle devices are used, these items shall include engineered sharps injury protection.

## **Prohibited Practices**

- Shearing or breaking of contaminated needles and other contaminated sharps is prohibited.
- Bending, recapping or removal of contaminated sharps by hand is prohibited.
- Sharps that are contaminated with blood or other potentially infectious materials (OPIM) shall not be stored in a manner that requires employees to reach by hand into the containers where these sharps have been placed.
- Disposable sharps shall not be reused.
- Broken glassware, which may be contaminated, shall not be picked up directly with the hands. It shall be cleaned up using mechanical means, such as a brush and dustpan, tongs, or forceps.
- The contents of used sharps containers shall not be accessed.
- Sharps containers shall not be opened, emptied or cleaned manually or in any other manner which would expose an employee to the risk of sharps injury.
- Eating, drinking, smoking, applying cosmetics or lip balm and handling contact lenses are prohibited in work areas where there is a likelihood of occupational exposure.

- Food and drink shall not be kept in refrigerators, freezers, shelves, cabinets or on countertops or bench tops where blood or OPIM are present.
- Mouth pipetting/suctioning of blood or other potentially infectious substances/materials is prohibited.

### **Other Precautions**

- All procedures involving blood or other potentially infectious substances/materials shall be performed in such a manner as to minimize splashing, spraying, splattering and generation of droplets of these substances.
- Items contaminated by blood or other potentially infectious substances/materials shall be double bagged, which prevents leakage or contact with blood and OPIM.
- Contaminated clothing and equipment must be removed before entering a food consumption area.
- Splattering or the generation of droplets or aerosols of contaminated material must be avoided. If potential for this exists, face protection shall be required.
- Contaminated reusable equipment must be decontaminated to the extent possible. Employees shall wear appropriate personal protective equipment.
- Personal protective clothing must be worn to prevent body contamination and shall be provided by the District.
- Personal protective equipment (splash shields, clothes, gloves, etc.) must not be taken home by the employee and shall remain at work.
- If splashing occurs onto protective clothing, inspect clothing to ensure that blood or OPIM is not soaked through the material.
- Biohazard labels will be affixed to containers, refrigerators and freezers containing blood or other potentially infectious substances/materials and any other containers used to store or transport blood or other potentially infectious substances/materials.

### **Sharps Injury Log**

The district shall establish and maintain a Sharps Injury Log, which is a record of each exposure incident involving a sharp. The exposure incident shall be recorded on the log within 24 hours of the date the incident is reported to the employer. The recorded information shall include the following:

- Date and time of the exposure incident.
- Type and brand of sharp involved in the exposure incident.
- A description of the exposure incident shall include:
  - ❖ Job classification of the exposed employee.
  - ❖ Department or work area where the exposure incident occurred.
  - ❖ The procedure that the exposed employee was performing at the time of the incident.
  - ❖ How the incident occurred.
  - ❖ The body part involved in the exposure incident.
  - ❖ If the sharp had engineered sharps injury protection (ESIP) and whether it was activated.
  - ❖ If there were no ESIP, the injured employee's opinion as to whether and how such a mechanism could have prevented the injury.
  - ❖ The employee's opinion about whether any other engineering, administrative or work practice control could have prevented the injury.

### **Requirements for Handling Contaminated Sharps**

- All procedures involving the use of sharps in connection with patient care shall be performed using effective handling techniques and other methods designed to minimize the risk of a sharps injury.
- Immediately, or as soon as possible, contaminated sharps shall be placed in an approved sharps container.
- The containers shall be maintained in the upright position throughout use, where feasible.
- The containers shall be replaced as necessary to avoid overfilling.

### **Sharps Containers for Contaminated Sharps**

- All sharps containers will be labeled, commercially designated sharps containers.
- The sharps container shall be closeable and sealable so that when sealed, the container is leak resistant and incapable of being reopened without great difficulty.
- Filled containers shall be taken by the Sierra-Plumas Joint Unified School District to the Sierra County Department of Public Health Department for disposal in accordance with Local, State and Federal guidelines.

## **PERSONAL PROTECTIVE EQUIPMENT (PPE) AND CLOTHING 5193 (b)**

The district shall analyze employee tasks and the type of exposure expected in order to select personal protective clothing and equipment, which shall provide adequate protection. This shall be accomplished in view of the fact that there is no standardized method of testing and classification of the resistance of clothing to biological hazards.

The district shall provide, at no cost to the employee, appropriate personal protective equipment. The district must clean, repair and replace the equipment when necessary. The type and amount of PPE shall be chosen to protect against contact with blood or OPIM based upon the type of exposure and quantity of these substances reasonably anticipated to be encountered during the performance of a task or procedure.

## PERSONAL PROTECTIVE CLOTHING POLICIES

ITEM	HOW TO OBTAIN	COMMENT
Single-Use Gloves	Standard equipment: in all: classrooms, buses, transportation for students, first aid kits All school nurses shall have gloves Order through bulk supply	Wear appropriate medical examination gloves whenever there is an opportunity for hand contact with blood, blood products, mucous membranes, non-intact skin, other potentially infectious materials or contaminated items and surfaces. Check for leaks, tears, punctures before each use. Use gloves only one time. Remove per proper procedure and dispose of in an appropriate waste container.
Other Gloves	Request goes to teacher with reason for need.	Used for cleaning and washing. Check for leaks, tears, punctures before each use. Dispose in an appropriate waste container.
Masks	Have teacher/program manager contact School Nurse or Health Services Director to see if indicated.	Wear masks whenever there is a likelihood of splash, sprays, mists or the production of respirable droplets. Ensure that the masks fit properly. Dispose of masks in appropriate containers.
Safety Goggles/ Safety Glasses	Have teacher/program manager contact School Nurse or Health Services Director to see if indicated.	Wear eye protection whenever there is an opportunity for exposure to blood, blood products or other potentially infectious materials. Clean with appropriate antiseptic agents. Dispose of these items in appropriate containers.
CPR masks	Standard equipment one in all: classrooms, student transportation, first aid kits All school nurses shall carry one Contact school nurse to obtain mask.	To be used when administering CPR. Dispose of in a proper container



## HOUSEKEEPING

1. The Site Maintenance Leads shall develop a schedule of disinfection for any work surface, which may become contaminated by the HIV, HCV, and HBV virus or OPIM. The type of chemical utilized shall be approved by the maintenance department and for the highest antimicrobial activity in order to kill the viruses.
2. Protective coverings shall be replaced as soon as it is feasible.
3. Broken glassware, which may be contaminated, shall not be picked up with bare hands nor shall any employee reach into a container of broken glassware.
4. Regulated waste shall be disposed of in accordance with local, State and Federal regulations.
5. Sharps Containers shall be designed according to regulations, not allowed to overfill and be located so that employees shall not have to walk long distances with used syringes. Disposable sharp containers are recommended.
6. Sharps Containers shall be inspected regularly according to the Department Administrator and replaced as required.
7. Other waste containers shall be of a capacity to hold the volume of waste generated between scheduled pickups.
8. All containers shall be inspected for leakage potential. Secondary containers shall be available if leakage is possible.
9. All containers holding contaminated material shall comply with CCR, Title 8, Chapter 4.
10. Sharps Containers must be:
  - Completely Leak Proof
  - Closable
  - Puncture Resistant
  - Color Coded and Labeled
  - Convenient to Work Areas
  - Never Spilled

### LAUNDRY 5193 (d)(3)(J)

1. Contaminated laundry shall be bagged at the location where it was used by employees utilizing proper personal protective equipment. Contaminated laundry shall be bagged and disposed of with consideration for outside contamination and proper labeling.
2. Contaminated laundry shall be shipped off-site for cleaning/disposal.
  - a) Contaminated laundry shall be placed and transported in bags or containers labeled and color-coded in accordance with Subsection (g)(a)(A) of this standard.
  - b) Whenever contaminated laundry is wet and presents a reasonable likelihood of soak-through or of leakage from the bag or container, the laundry shall be placed and transported in bags or containers, which prevent soak-through and/or leakage of fluids to the exterior.
4. The employer shall ensure that employees who have contact with contaminated laundry wear protective gloves and other appropriate personal protective equipment (e.g., use universal precautions).
5. Student clothing contaminated by blood shall have the bloody area covered. If the area is too big to safely cover, the clothing shall be removed, double bagged, and sent home with the student at the end of the day.

### **WASTE DISPOSAL 5193 (d)(3)(E)(1)**

Regulated biowaste shall be placed in containers, which are closeable and are of the appropriate size to contain all contents. The containers will be strong enough to prevent leakage of fluids during handling, storage and transport. Bags and red containers will be used by all departments to hold items that are soaked with blood or other potentially infectious substances/materials.

All waste containers must be closed and properly labeled prior to pick-up. If outside contamination of the waste container occurs, it shall be placed in a second clean container before pickup.

Disposal of all regulated waste shall be in accordance with applicable state and local regulations. All regulated waste shall be taken by the Sierra-Plumas Joint Unified School District to the Sierra County Public Health Agency.

### **LABELS and SIGNS 5193(g)(1)(A)**

Biohazard Waste labels will be affixed to all containers used to dispose of blood or other potentially infectious substances/materials.

## HEPATITIS B VACCINATION

1. The district shall make the Hepatitis B vaccination series available to all affected employees listed in category I or II in Appendix B. In addition, a post-exposure evaluation and follow-up shall be made available to all employees who are exposed to the HBV.
  2. Affected employees will be provided with an authorization memo, which they will turn into the Sierra-Plumas Joint Unified School District office for any of these services.
  3. The district shall follow the regulations as stated in CCR, Title 8, Section 5193 concerning the management of the vaccination and follow-up programs.
  4. The vaccination and post-exposure evaluation and follow-up including prophylaxis will be:
    - Available at no cost to the employee.
    - Available at a reasonable time and place.
    - Under the supervision of a licensed physician or another licensed health care worker;
    - Provided according to the recommendations of the USPHS (\* please see below) and
    - An accredited laboratory shall conduct all lab tests.
- \* The medical treatment for bloodborne pathogens may change over time. Cal/OSHA shall accept the CDC/USPHS guidelines current at the time of the evaluation or procedure.

Vaccine will be made available after an employee has received required training, within 10 working days of initial assignment. Employees must sign a declination form if they choose not to be vaccinated but may opt later to receive the vaccine at no cost to the employee.

Pre-vaccination screening for antibody status is not required as a condition of receiving the vaccine. The district can make it available at no cost to employees. An employee may decline the pre-screening, and the district must still make the vaccination series available to the employee. If the series is not completed, the vaccine must continue to be available, even if the series must be repeated. Should routine booster doses later be recommended by United States Public Health Services (USPHS), employees must be offered them. At the time of this plan, the possible need for routine booster doses is still being assessed by the USPHS. There is no current requirement to provide boosters, except for post-exposure prophylaxis.

## HEPATITIS B VACCINATION OF DESIGNATED FIRST AID PROVIDERS

Sierra-Plumas Joint Unified School District shall designate those employees who shall render first aid as a collateral duty compared to their primary duties. Designated, or other first aid providers, whose primary job assignments are not first aid but to render first aid for workplace injuries as collateral duty (Category I & II, see Appendix B) will be offered pre-exposure vaccine including availability of the full vaccination series as soon as possible, but no later than, 24 hours of the provision of assistance in any situation involving the presence of blood or other potentially infectious material.

First aid incidents and exposure incidents occurring during normal work hours shall be reported to their supervisor immediately.

After hours reporting of a situation including first aid where blood or other potentially infectious materials were present. Such an event on weekends or during field trips shall be reported immediately to their supervisor or department head.

The verbal report shall be followed up with the Post Exposure Follow-Up Report per procedure.

- Designated first aid providers (collateral duty) requirements:
  - ❖ First aid is not a primary job duty.
  - ❖ Not employed at a clinic, first aid station or other health care facility where people go to receive first aid.
  - ❖ The designated employees have been trained.
  - ❖ Are designated and included in this Plan.

## POST-EXPOSURE EVALUATION AND FOLLOW-UP

The district realizes the importance of the follow-up and evaluation of HBV, HCV and HIV exposure incidents. The district shall, therefore, follow the regulation as stated below:

1. Following a report of an exposure incident, the employer shall immediately make available to the exposed employee a confidential medical evaluation and follow-up, including at least the following elements:
  - a) Documentation of the route(s) of exposure, and the circumstances under which the exposure incident occurred. (BBP 1)
  - b) Identification and documentation of the source individual, unless the employer can establish that identification is not feasible or prohibited by state or local law or education code. (BBP 1)
    - ❖ The source individual's blood shall be tested as soon as feasible and after consent is obtained in order to determine HBV, HCV and HIV infectivity. If consent is not obtained, the employer shall establish that legally required consent cannot be obtained. When the source individual's consent is not required by law, the source individual's blood, if available, shall be tested and the results documented. (BBP 4 & 5)
    - ❖ When the source individual is already known to be infected with HBV, HCV or HIV, status need not be repeated.
    - ❖ With consent of the source individual or his/her parent/guardian, the results of the source individual's testing shall be made available to the exposed employee's physician, and the employee shall be informed of applicable laws and regulations concerning disclosure of the identity and infectious status of the source individual. (BBP 4 & 5)
  - c) Collection and testing of blood for HBV, HCV and HIV serological status.
    - ❖ The exposed employee's blood shall be collected as soon as feasible and tested after consent is obtained. (BBP 2)
    - ❖ If the employee consents to baseline blood collection but does not give consent at that time for HIV serologic testing, the sample shall be preserved for at least 90 days. If, within 90 days of the exposure incident, the employee elects to have the baseline sample tested, such testing shall be performed as soon as feasible.
    - ❖ Additional collection and testing shall be made available as recommended by the U.S. Public Health Service and the employee's physician.
  - d) Post-exposure prophylaxis, when medically indicated, as recommended by the U.S. Public Health Service.

- e) Counseling.
- f) Evaluation of reported illnesses.

Counseling and evaluation of reported illnesses is not dependent on the employee's electing to have baseline HBV, HCV and HIV serological testing.

2. Information Provided to the Health Care Professional:

- a) The employer shall ensure that the health care professional responsible for the employee's Hepatitis B vaccination is provided a copy of the regulation(s).
- b) The employer shall ensure that the health care professional evaluating an employee after an exposure incident is provided the following information:

- ❖ A copy of this regulation.
- ❖ A description of the exposed employee's duties as they relate to the exposure incident. (BBP 1)
- ❖ Documentation of the route(s) of exposure and circumstances under which exposure occurred, as required by Subsection (f)(3)(A). (BBP 1)
- ❖ Results of the source individual's blood testing, if available (physician to physician).
- ❖ All medical records relevant to the appropriate treatment of the employee including vaccination status which are the employer's responsibility to maintain, as required by Subsection (h)(1)(B)2.

- c) Health care professional's written opinion:

The employer shall obtain and provide the employee with a copy of the evaluating health care professional's written opinion within 15 days of the completion of the evaluation. (BBP 3)

- ❖ The health care professional's written opinion for Hepatitis B vaccination shall be limited to whether Hepatitis B vaccination is indicated for an employee, and if the employee has received such vaccination.
- ❖ The health care professional's written opinion for post-exposure evaluation and follow-up shall be limited to the following information:
  - The employee has been informed of the results of the evaluation.
  - The employee has been informed of any medical conditions resulting from exposure to blood or other potentially infectious materials, which require further evaluation or treatment.

- If further follow-up testing should be done and when
- d) All other findings or diagnoses shall remain confidential and shall not be included in the written report.

Health Science practicum students who experience an exposure are covered by this program.

## **COMMUNICATION OF HAZARDS TO EMPLOYEES**

### **Labels and Signs**

1. Warning labels shall be placed on refrigerators and freezers containing blood or other potentially infectious materials.
2. Labels shall comply with Title 8, Section 6004, and Health and Safety Code Sections 25080-25082.
3. Labels concerning bio-hazardous waste are covered in Health and Safety Code, Sections 25080-25082. Color coding is described in Title 8, Section 6003.
4. The district shall post signs at the entrance to work areas as described in the regulation.



## INFORMATION AND TRAINING 5193 (g)(2)

1. Sierra-Plumas Joint Unified School District shall provide training as described below to all affected employees meeting the occupational exposure definition.
  - ❖ Training shall occur at the time of initial assignment to tasks where occupational exposure may take place and at least annually thereafter.
  - ❖ Retraining shall occur as operations change affecting exposure.
  - ❖ The programs shall be provided at no cost and shall be delivered during work hours.
  - ❖ The content of the training shall be appropriate for the educational level of the employee.
  
2. The content of the training shall include the following topics:
  - ❖ An explanation of the Bloodborne Pathogens Standard.
  - ❖ An explanation of the Bloodborne Pathogens Exposure Control Plan and how to obtain a written copy.
  - ❖ Bloodborne disease epidemiology and symptoms.
  - ❖ Modes of transmission.
  - ❖ Recognition of tasks and activities that expose employees to the viruses.
  - ❖ The use and limitations of engineering controls, personal protective equipment, work practices.
  - ❖ Types, use, location, removal, handling and decontamination of personal protective equipment.
  - ❖ The basis for selection of personal protective equipment.
  - ❖ Information on the Hepatitis B vaccine.
  - ❖ Handling emergencies involving blood or other potentially infectious materials.
  - ❖ Exposure incident procedures and reporting.
  - ❖ Information on post-exposure follow-up and evaluation.
  - ❖ Signs, labels and other warnings.
  - ❖ Questions and other interaction.
  
2. The content of the training and qualifications of the presenter shall be documented on a training file form.
  - ❖ Training records stored through Keenan Safe Schools Management Summary.

## **RECORD KEEPING**

Sierra-Plumas Joint Unified School District shall maintain accurate records on occupational exposure of each employee pursuant to CCR 8, Section 3204(d). These records shall be confidential and released only by the employee's written permission or as required by law or regulation. The records shall be maintained for thirty (30) years beyond the end of employment of the employee.

### **Content of Records**

- Name and social security number of employee.
- Copies of HBV vaccination status and other relevant records.
- Copies of results of medical exams, testing and follow-up.
- Employer's copy of health care professional's written opinion as required in the regulation.
- Copy of the information provided to the health care professional as required in the regulation.

### **Training Records**

- The dates of training sessions.
- Content summary of training.
- Names and qualifications of trainers.
- Names and job titles of all employees attending.

### **Sharps Injury Log**

- The date and time of exposure incident.
- The type and brand of sharp involved.
- A description of the exposure incident.

**Record Keeping Responsibilities**

<b>RECORD</b>	<b>LOCATION</b>	<b>RESPONSIBLE PERSONNEL</b>	<b>COMMENT</b>
Training	Human Resources Dept.	Site Administrator Personnel Technician	
Medical	Human Resources Dept	Site Administrator Personnel Technician	
Inspection	Human Resources Dept	Site Administrator Personnel Technician	
Exposure Investigation	Human Resources Dept	Site Administrator Personnel Technician Nurse	
Sharps Injury Log	Human Resources Dept	Site Administrator Personnel Technician Nurse	

## **GLOSSARY**

### **SAMPLE FORMS**

Exposure to Blood Borne Pathogens and Evaluation of Circumstances (BBP 1)

Record of Blood Borne Pathogens Exposure and Treatment (BBP 2)

Health Care Professional's (HCP) Written Opinion (BBP 3)

Source Individual's Consent Form (BBP 4)

Authorization for Use or Disclosure of Health Information  
*(available through Health Services Department)*

Post Exposure Follow-Up Report (BBP 5)

HBV Vaccination Informed Consent/Waiver Form

New Employee Training Sign-In Sheet

Sharps Injury Log

Exposure Determination Worksheet

**EXPOSURE TO BLOOD BORNE PATHOGENS AND  
EVALUATION OF CIRCUMSTANCES  
(BBP 1)**

**EXPOSURE TO BLOODBORNE PATHOGENS AND  
EVALUATION OF CIRCUMSTANCES**

1. Date of Incident \_\_\_\_\_ Time: \_\_\_\_\_
2. Location of Incident: \_\_\_\_\_
3. Witnesses: \_\_\_\_\_
4. Type and Route of Exposure \_\_\_\_\_
5. Exposure Circumstances: \_\_\_\_\_
  - a) Employee's activity at time of exposure: \_\_\_\_\_
  - b) Cause of exposure: \_\_\_\_\_
  - c) Blood or OPIM present – describe: \_\_\_\_\_
  - d) Were gloves used?  Yes  No  
If no, why? \_\_\_\_\_
  - e) Was area thoroughly washed?  Yes  No  
If no, why? \_\_\_\_\_
  - f) Was a cut or opening in the area? \_\_\_\_\_
6. Source Individual's Name: \_\_\_\_\_
  - a. Position: \_\_\_\_\_
  - b. Consent to be Tested for HIV/HBV/HCV given:  Yes  Refused
  - c. Consent to release information to HCP obtained?  Yes  Refused
7. Exposed individual's name: \_\_\_\_\_ Phone: \_\_\_\_\_  
Position: \_\_\_\_\_  
Hepatitis B Vaccine  Yes  No  In the Process:  #1  #2  #3  
Last Tetanus: \_\_\_\_\_
8. Exposure incident ID #: \_\_\_\_\_
9. Recommendation and reasons for post-exposure evaluations given to employee  Yes  No
10. Employee consents to post exposure evaluation by HCP   
Employee does not consent to evaluation by HCP
11. Report Prepared By: \_\_\_\_\_ Position: \_\_\_\_\_

**RECORD OF BLOOD BORNE PATHOGENS  
EXPOSURE AND TREATMENT  
(BBP 2)**

## RECORD OF BLOOD BORNE PATHOGENS EXPOSURE AND TREATMENT

Exposed Employee's Name:	
Department:	
Employee's Social Security Number:	
Exposure Incident ID#:	
Date Exposed:	
Exposure to Blood Borne Pathogens Report Form Attached: <input type="checkbox"/> Yes <input type="checkbox"/> No	
<p>I have been counseled by the school nurse regarding recommendations and reasons for post exposure evaluation by a HCP.</p> <p>I understand that testing for HIV/HBV/HCV is not mandatory but may be necessary for establishing baseline status and that all expenses for the testing will be paid by the District. Following an initial HIV/HBV/HCV test, additional testing may be scheduled to determine if a Blood Borne Pathogen has been transmitted.</p> <p>I understand that I will be provided the test results and counseled by my physician, and that all information regarding the exposure, HIV/HBV/HCV testing, and test results will remain confidential.</p> <p>I    <input type="checkbox"/> do    <input type="checkbox"/> do not request to be evaluated and tested for HIV/HBV/HCV by a physician of my choice.</p>	
<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> Employee's Signature	<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> Date
<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> School Nurse Signature	<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> Date



**HEALTH CARE PROFESSIONAL'S (HCP)  
WRITTEN OPINION  
(BBP 3)**

Health Care Professional's (HCP) Written Opinion

Name of HCP: \_\_\_\_\_ Phone: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Name of Employee: \_\_\_\_\_ DOB: \_\_\_\_\_

Phone: \_\_\_\_\_ Address: \_\_\_\_\_

Information provided to HCP on: \_\_\_\_\_

- A copy of the Title 8, CCR 5193 (f) (1)-(6)
- Hepatitis B Vaccine Status
- Copy of Blood Borne Pathogen Exposure Report

HCP Written Opinion

▪ Was HB Vaccine given  Yes  No

▪ Will follow up vaccines be required  Yes  No

*If yes, when is next shot due?* \_\_\_\_\_

▪ Is follow-up care required?  Yes  No

*If yes, when?* \_\_\_\_\_

▪ The employee was informed of results of this evaluation  Yes  No

▪ The employee has been told about any medical conditions that could result from exposure to blood or OPIM that may require further evaluation or treatment  Yes  No

**Please sign and return this form to:** Sierra-Plumas Joint Unified School District  
109 Beckwith Rd.  
Loyalton, CA 96118  
ATTN: District Office

\_\_\_\_\_  
HCP Signature

\_\_\_\_\_  
Date

**SOURCE INDIVIDUAL CONSENT FORM  
(BBP 4)**

## SOURCE INDIVIDUAL CONSENT FORM

My child \_\_\_\_\_ has been identified as the source of blood or bodily fluid involved in an occupational exposure incident at \_\_\_\_\_, on \_\_\_\_\_, 20\_\_\_\_. Pursuant to Cal/OSHA regulations governing blood borne pathogens, and the Exposure Control Plan enacted by the Sierra-Plumas Joint Unified School District, I have been requested to consent to the testing of my child's blood to detect the presence of antibodies to the Human Immunodeficiency Virus (HIV), the Hepatitis B Virus (HBV), and the Hepatitis C Virus (HCV).

Accordingly,

\_\_\_\_\_ I refuse to grant my consent for such testing.

\_\_\_\_\_ I grant my consent for testing of my child's blood and/or bodily fluid in order to ascertain whether the HIV virus, Hepatitis B virus, or Hepatitis C virus are present. My consent is hereby given voluntarily of my own free will. My consent has not been obtained through duress, coercion or pressure.

\_\_\_\_\_ I am signing a release so that the results of the testing will be given to the physician of the employee exposed to my child's blood or body fluids. I understand the test results will be given to the employee by his/her physician with information on confidentiality.

Dated: \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
Child's Name

\_\_\_\_\_  
Child's DOB

\_\_\_\_\_  
Parent/Guardian's Signature

\_\_\_\_\_  
Parent/Guardian's Printed Name

**Disclosure of Health Information Form  
(BBP 5)**

**Authorization for Use or Disclosure of Health Information to School Districts**

Completion of this document authorizes the disclosure and/or use of individually identifiable health information, as set forth below, consistent with Federal Laws (including HIPAA) concerning the privacy of such information. Failure to provide all information requested may invalidate this Authorization.

**USE AND DISCLOSURE INFORMATION**

Patient/Student Name:	Last	First	MI	Date of Birth
-----------------------	------	-------	----	---------------

I, the undersigned, do hereby authorize (name of agency and/or health care providers):

(1)	(2)
-----	-----

To provide health information from the above-named child's medical record to and from:

School District to Which Disclosure is Made	Address/City and State/Zip Code
Contact Person at School District	(Area Code) and Phone Number

The disclosure of health information is required for the following purpose:

The requested information shall be limited to:  All health information; or  Disease-specific information as described

**DURATION**

**This authorization shall become effective immediately and remain in effect until** \_\_\_\_\_  
 or for one year from the date of signature, if no date is entered. Date

**RESTRICTIONS**

Law prohibits the Requestor from making further disclosure of my health information unless the Requestor obtains another authorization form from me or such disclosure is specifically required/permitted by law.

**YOUR RIGHTS**

I understand that authorization is voluntary and I have the following rights with respect to this Authorization:  
*I may revoke this Authorization at any time. My revocation must be in writing, signed by me or on my behalf, and delivered to the health care agencies/persons listed above. My revocation will be effective upon receipt, but will not be effective to the extent that the Requestor or others have acted in reliance to this Authorization.* I have a right to receive a copy of this authorization. I understand my child has a right to receive health services at school whether this authorization is signed or not. However, signing this authorization may be required for my child to obtain safe and appropriate services at school.

**RE-DISCLOSURE**

I understand the Requestor (School District) will protect this information as prescribed by the Family Equal Rights Protection Act (FERPA) and the information becomes a part of the student's educational record. The information will be shared with individuals working at or with the School District for the purpose of providing safe, appropriate, and least restrictive educational settings and school health services and programs.

**APPROVAL**

_____ Printed Name	_____ Signature	_____ Date: 00/00/00
_____ Relationship to Student		_____ (Area Code) and Phone Number

**POST EXPOSURE FOLLOW-UP REPORT  
(BBP 6)**

## POST EXPOSURE FOLLOW-UP REPORT FORM

Post Exposure evaluation performed by:

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Position: \_\_\_\_\_

Exposure Incident ID #: \_\_\_\_\_

### Source Individual

Identity:       Student       Other: \_\_\_\_\_

Consent for source individual HBV, HCV, and HIV test obtained (attached)

Date: \_\_\_\_\_

Consent denied: (attached)

Date: \_\_\_\_\_

Permission for results of source individual's blood to be made available to exposed employee's physician by source individual's physician obtained

Permission for results of source individual's blood to be made available to exposed employee's physician by source individual's physician denied

Exposed Employee seen by Health Care Professional

Date: \_\_\_\_\_

Information Provided to Health Care Professional

### Date Provided

A. \_\_\_\_\_ Copy of Blood Borne Pathogen Standard

B. \_\_\_\_\_ Copy of Exposure Incident

C. \_\_\_\_\_ HBV Vaccine Status

Health Care Provider's Written Opinion

Provided to exposed employee

Date: \_\_\_\_\_

HCP providing written opinion

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_



**HBV VACCINATION  
INFORMED CONSENT/WAIVER FORM**

## HEPATITIS B VIRUS (HBV) VACCINE – INFORMED CONSENT/WAIVER FORM

Name: \_\_\_\_\_ Position Held: \_\_\_\_\_  
School Site: \_\_\_\_\_

I hereby acknowledge that I have been given a copy of the fact sheet concerning HBV Vaccines. I attended a Hepatitis B Virus (HBV) education and training class on \_\_\_\_\_. I have also been given the opportunity to ask questions, and they have been answered to my satisfaction. I understand the benefits and risks of taking the HBV Vaccine. I realize that the HBV immunization must be given in three (3) separate injections. I will be responsible for presenting myself to \_\_\_\_\_ on prescribed dates in order to complete the entire series.

**FOR FEMALE EMPLOYEES:** I hereby acknowledge I should not receive the HBV Vaccine if I am pregnant or suspect a possible pregnancy.

My signature below indicates that I have authorized \_\_\_\_\_ to administer the HBV Vaccine to me.

Date: \_\_\_\_\_ Signed: \_\_\_\_\_  
Witness: \_\_\_\_\_  
(Licensed Personnel)

### **HBV VACCINE SERIES DOCUMENTATION**

**Dose #1:** Date: \_\_\_\_\_ Lot #: \_\_\_\_\_  
Given by: \_\_\_\_\_  
Comments: \_\_\_\_\_

**Dose #2:** Date: \_\_\_\_\_ Lot #: \_\_\_\_\_  
(at least four Given by: \_\_\_\_\_  
weeks after dose #1) Comments: \_\_\_\_\_

**Dose #3:** Date: \_\_\_\_\_ Lot #: \_\_\_\_\_  
(at least four Given by: \_\_\_\_\_  
months after dose #2) Comments: \_\_\_\_\_

### **HBV VACCINE WAIVER**

- I understand that due to my occupational exposure to blood or other potentially infectious materials, I may be at risk of acquiring Hepatitis B virus (HBV) infection. I have been given the opportunity to be vaccinated with HBV vaccine, at no charge to myself. However, I decline HBV vaccination at this time. I understand that by declining this vaccine, I continue to be at risk of acquiring HBV, a serious disease. If in the future I continue to have occupational exposure to blood or other potentially infectious materials and I want to be vaccinated with HBV vaccine, I can receive the vaccination series at no charge to me.
- I have already received the HBV Vaccine. My last injection was given on \_\_\_\_\_.
- I **did** receive follow-up titer testing post-vaccine.       I **did not** receive follow-up titer testing post-vaccine.

Date: \_\_\_\_\_ Signed: \_\_\_\_\_

**Note: Original to Personnel/District Office (D.O.). Copy to be taken each time immunization received. Return a copy to personnel/D.O. when filled out and series completed.**

**EMPLOYEE TRAINING SIGN-IN SHEET**

Sierra-Plumas Joint Unified School District  
Employee Training

Subjects Covered Include: Sexual Harassment, Child Abuse Reporting, Confidentiality, Blood Borne Pathogens, Universal Precautions, Hepatitis B Vaccine, Unprotected Blood Exposure Procedure

Name	Signature	Job Title	Date

**SHARPS INJURY LOG**

## SHARPS INJURY LOG

1. Date and time of the exposure incident: \_\_\_\_\_

2. Type and brand of sharp involved in the exposure incident:

---

---

3. Description of the exposure incident:

Job Classification of the exposed employee: \_\_\_\_\_

Department or work area where the exposure incident occurred: \_\_\_\_\_

---

---

Describe the procedure that the exposed employee was performing at the time of the incident:

---

---

Describe how the incident occurred:

---

---

---

---

List the body part(s) involved in the exposure incident: \_\_\_\_\_

---

Did the sharp have engineered sharps injury protection and was it activated or not?

---

If there were no ESIP, what is the injured employee's opinion as to whether and how such a mechanism could have prevented the injury?

---

---

What is the employee's opinion about whether any other engineering, administrative or work practice control could have prevented the injury?

---

---

# **EXPOSURE DETERMINATION WORKSHEET**

**EXPOSURE DETERMINATION WORKSHEET**

Please complete one form for each job classification, which lists duties that may cause an employee to be exposed.

**DISTRICT:**

Employee Position Classification: \_\_\_\_\_

Locations where this position is assigned:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

<u>Tasks and Procedures</u>	<u>Exposure Risk: Indicate if risk is routine or occasional</u>	<u>If <b>all</b> employees in this Classification are at risk</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Additional comments regarding potential risks:  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Supervisor's Signature Date

\_\_\_\_\_  
Employee's Signature Date

We have discussed the potential risks of exposure pertaining to the above job duties and believe this represents the exposure determination to the best of our knowledge.



## **APPENDIX**

## APPENDIX A

### DEFINITIONS

1. **Affected Employee** – An employee who meets the occupational exposure definition based on their job duties. These employees must be included in the District’s Bloodborne Pathogens Program.
2. **Bloodborne Pathogens (BBP):** Pathogenic micro-organisms that are present in human blood and can cause disease in humans. These pathogens include but are not limited to Hepatitis B Virus (HBV), Hepatitis C Virus (HCV) and Human Immunodeficiency Virus (HIV).
3. **Contaminated:** The presence or the reasonable anticipated presence of blood or other potentially infectious substances/materials on an item or surface.
4. **Contaminated Laundry:** Laundry that has been soiled with blood or other potentially infectious substances/materials or may contain sharps.
5. **Contaminated Sharps:** Any contaminated object that can penetrate the skin including, but not limited to needles, scalpels, broken glass, broken capillary tubes and ends of dental wires.
6. **Engineering Controls:** Controls that isolate or remove the bloodborne pathogens hazard from the workplace. Examples: Sharps disposal containers, self-sheathing needles, etc.
7. **ESIP:** Engineered Sharps Injury Protection.
8. **Exposure Incident:** A specific eye, mouth, other mucous membrane, non-intact skin or parenteral contact with blood or other potentially infectious substances/materials that result from the performance of an employee’s duties.
9. **Occupational Exposure:** Reasonable anticipated skin, eye, mucous membrane or other parenteral contact with blood or other potentially infectious substances/materials that may result from the performance of an employee’s duties.
10. **Other Potentially Infectious Substances/Materials (OPIM):**
  - A. The following human body fluids: Semen, vaginal secretions, cerebro-spinal fluids, synovial fluids, pleural fluid, pericardial fluid, peritoneal fluid, amniotic fluid, saliva in dental procedures, any body fluid that is visibly contaminated with blood and all body fluids in situations where it is difficult or impossible to differentiate between body fluids (such as in emergency response).
  - B. Any unfixed tissue or organ (other than intact skin) from a human (living or dead).
  - C. HIV-containing cell or tissue cultures, organ cultures and HIV or HBV contaminating culture medium or other solutions; and blood, organs or other tissues from experimental animals infected with HIV or HBV.

11. **Parenteral:** Piercing mucous membranes or the skin barrier through such events such as needle sticks, human bites, cuts and abrasions.
12. **Personal Protective Equipment (PPE):** Specialized equipment worn by an employee for protection against a hazard. General work clothes are not intended to function as protection against a hazard and are not considered personal protective equipment.
13. **Regulated Waste:** Liquid or semi-liquid blood or other potentially infectious substances/materials, contaminated items that would release blood or other potentially infectious substances/materials in a liquid or semi-liquid state if compressed, items that are caked with dried blood or other potentially infectious substances/materials and are capable of releasing these substances/materials during handling, contaminated sharps and pathological and other micro-biological waste containing blood or other potentially infectious substances/materials. Includes “medical waste” as regulated by California Health and Safety Code, Chapter 6.1.
14. **Universal Precautions:** Is an approach to infection control. According to the concept of Universal Precautions, all human blood and certain body fluids are treated as if known to be infectious for HIV, HBV or other bloodborne pathogens.
15. **Work Practice Controls:** Controls that reduce the likelihood of exposure by altering the manner in which a task is performed. (Example: Prohibiting recapping of needles by two-handed technique.)

## APPENDIX B

### EMPLOYEE CATEGORIES COVERED

The following job titles/classifications have been determined to meet the occupational exposure definition herein and are therefore included in the Sierra-Plumas Joint Unified School District Bloodborne Pathogens Program.

**Category I Employees** are those in which all employees in that job classification have potential occupational exposure.

<b>CATEGORY I</b>		
<b>DEPARTMENT/PROGRAM</b>	<b>POSITION/EMPLOYEES</b>	<b>ACTIVITY WITH POTENTIAL EXPOSURE</b>
Special Education	Teacher SELPA Director	Instruction and supervision of students. Possible exposure to wounds, blood/body fluids. Handling soiled feminine hygiene products.
	Teacher Assistant Resource Aide	Supervision of students. Possible exposure to wounds, blood/body fluids. Handling soiled feminine hygiene products.
	Occupational Therapist	Provision of hands on therapy Possible exposure to wounds, blood/body fluids.
	Vocational Technician	Supervision of students. Possible exposure to wounds, blood/body fluids.
	School Psychologists Speech Therapist Vision Specialist Hard of Hearing Specialist Workability Specialist	Student contact only in academic setting. Possible exposure to wounds, blood/body fluids.
Department of Transportation	Pupil Transportation Supervisor Teacher Assistant/Bus driver Teacher Assistant/Driver	Transportation and supervision of students. Possible exposure to wounds, blood/body fluids.
Maintenance Department	Maintenance Custodians Transportation	Cleaning up blood/body fluid spills. Handling soiled feminine hygiene products.
Health Services Department	School Nurse	Provision of health services to students Possible exposure to wounds, blood/body fluids. Handling soiled feminine hygiene products.
Administration	Site Secretary's	Possible exposure to wounds, blood/body fluids.

**Category II Employees** are those in which some of the employees in that job classification have potential occupational exposure.

<b>CATEGORY II</b>		
<b>DEPARTMENT/PROGRAM</b>	<b>POSITION/EMPLOYEES</b>	<b>ACTIVITY WITH POTENTIAL EXPOSURE</b>

**Category III Employees** are those in which there is little or no risk for potential occupational exposure.

<b>CATEGORY III</b>		
<b>DEPARTMENT/PROGRAM</b>	<b>POSITION/EMPLOYEES</b>	<b>ACTIVITY WITH POTENTIAL EXPOSURE</b>
Curriculum and Instruction	Information Technology Specialist Curriculum Coordinator Adult Education Coordinator	None in job description
Business Department	Chief Business Manager Accounting Technician	None in job description
Personnel	Personnel Technician	None in job description
Administration	Superintendent Executive Secretary	None in job description
Foster Care	Foster Youth Service Liaison	Intervention services to youth. Possible exposure to wounds, blood/body fluids.

**APPENDIX C**

**CURRENT MEDICAL CONTRACTOR**

<i>Insert Medical Provider Info Here</i>
Tell the receptionist you have had an exposure to blood or other potentially infectious materials and need an appointment immediately.

<i>Insert Medical Provider Info Here</i>
Tell the receptionist you have had an exposure to blood or other potentially infectious materials and need an appointment immediately.

Work-Related Injury Treatment Authorization

For treatment authorization and worker’s compensation referrals, contact:

\_\_\_\_\_

\_\_\_\_\_

## APPENDIX D

### AUTHORIZED LABELING



### BIOHAZARD

Or in the case of Regulated Waste the Legend:

### BIOHAZARD WASTE

As described in Health & Safety Code Sections 25080-25082.

These labels shall be fluorescent orange or orange-red or predominantly so, with lettering and symbols in a contrasting color.

## APPENDIX E

### Sierra-Plumas Joint Unified School District Hepatitis B Vaccine Procedure Series of three shots

Employee attends the school nurse's Mandated Topics presentation that includes Blood Borne Pathogen Training.

The school nurse reviews the Hepatitis B Vaccine Information Form with the employee. Employee and school nurse fill out and sign Vaccine Consent/Waiver Form. The nurse makes a copy of the form for the district. Employee keeps original consent form, the Hepatitis B Vaccine (HBV) Information Flyer, these instructions, and a copy of the schedule of the Public Health Department Immunization Clinics. *Should the employee decide not to have the vaccine, the waiver will be signed with the understanding that the employee may decide to have the vaccine in the future. If the employee has received the HBV series at an earlier time, he/she will sign the Form in the correct area. A copy of the record if available will be given to the district, and it will be entered into the employees personnel file.*

The school nurse will give a copy of the consent to the district. The district will have a check made out to the Sierra County Public Health Department. As of December of 2019, the cost for three doses is \$323 plus an additional \$10 per shot with follow-up blood test.

The employee will be notified by the district when the vaccine is ready, and where to obtain it. The District will be billed directly. The employee takes the Vaccine Consent Form to the Public Health Department Immunization Clinic.

Sierra Count Public Health Department administers the vaccine and documents it on the Consent Form. **The employee must obtain a receipt that the shot has been given.** A copy of the record and the receipt will be given to the district secretary by the employee.

Employee keeps the Consent Form until all three shots are received. At least one week before the next shot is due (2<sup>nd</sup> shot is due at least 4 weeks after first, third shot 4 months after second), employee should contact the district to process the check and pick up check when it is ready. The district will maintain a flow sheet of who is in the process of receiving the HBV series and when shots are due.

After all three shots are received the employee should save a copy of the completed Vaccine Form and must give the original to the department to be placed in the employee's personnel file at the district office.

Questions regarding this procedure should be directed to the Sierra-Plumas Joint Unified School District (530) 993-1660 or Sierra County Public Health Department: 202 Front St., Loyalton, CA 96118. Ph: (530) 993-6700, Fx: (530) 993-6790.



## APPENDIX F

### Sierra-Plumas Joint Unified School District Blood Borne Pathogen Exposure Procedure

If an employee experiences an unprotected blood exposure (a specific eye, mouth, mucous membrane, or non-intact skin with blood or other potentially infectious material; or a contaminated sharps injury) while at work, the following steps shall be taken:

Wash area thoroughly with soap and water. For an eye, nose or mouth exposure, rinse area with large amounts of water.

Report exposure immediately to:

Sierra-Plumas Joint Unified School District – (530) 993-1660

The school nurse will help employee to:

Complete *Exposure to Blood Borne Pathogens and Evaluation of Circumstances Form (BBP1)*

Determine degree of risk and where medical evaluation and possible treatment/tests will be conducted

Complete *Record of Blood Borne Pathogens Exposure and Treatment (BBP2)*

Obtain same day medical evaluation or have employee sign declination of services on *BBP2* form

The school nurse will:

Contact source individual (or parent) to request for consent to be tested *BBP4* and authorization for disclosure of results *(BBP5)* be signed. If consent is given, information will go directly from source Individual's Health Care Professional (HCP) to employee's HCP. If consent and release are signed, assist source individual (or parent) to obtain same day testing by his/ her HCP, walk-in clinic, or emergency room.

Should employee consent to Medical evaluation:

Primary source of care will be employee's private medical doctor (PMD)

Secondary source of care will be walk in clinic or local emergency room

The employee will bring to the appointment:

Blood borne pathogen regulations

Completed *BBP1 and 2* forms

*Health Care Professional's (HCP) Written Opinion Form (BBP3)*

After evaluation, employee should verify that the HCP will complete *BBP3* Form and return it to the district.

Employee is responsible to follow-up with the HCP or Public Health Department for any recommended vaccines, treatments, or tests with assistance from the district or his/her department.

A confidential file of the exposure incident will be kept by the district for 30 years. *BBP 6, Post Exposure Follow-Up Report* will be completed and in the file.

## Blood Borne Pathogen Regulations

### (f) Hepatitis B Vaccination and Bloodborne Pathogen Post-exposure Evaluation and Follow-up.

#### (1) General.

(A) The employer shall make available the hepatitis B vaccine and vaccination series to all employees who have occupational exposure, and post-exposure evaluation and follow-up for bloodborne pathogens exposure to all employees who have had an exposure incident. When an employer is also acting as the evaluating health care professional, the employer shall advise an employee following an exposure incident that the employee may refuse to consent to post-exposure evaluation and follow-up from the employer-healthcare professional. When consent is refused, the employer shall make immediately available to exposed employees a confidential medical evaluation and follow-up from a healthcare professional other than the exposed employee's employer.

Exception: Designated first aid providers who have occupational exposure are not required to be offered pre-exposure hepatitis B vaccine if the following conditions exist:

1. The primary job assignment of such designated first aid providers is not the rendering of first aid.
  - a. Any first aid rendered by such persons is rendered only as a collateral duty responding solely to injuries resulting from workplace incidents, generally at the location where the incident occurred.
  - b. This exception does not apply to designated first aid providers who render assistance on a regular basis, for example, at a first aid station, clinic, dispensary, or other location where injured employees routinely go for such assistance, and emergency or public safety personnel who are expected to render first aid in the course of their work.
2. The employer's Exposure Control Plan, subsection (c)(1), shall specifically address the provision of hepatitis B vaccine to all unvaccinated first aid providers who have rendered assistance in any situation involving the presence of blood or OPIM (regardless of whether an actual exposure incident, as defined by subsection (b), occurred) and the provision of appropriate post-exposure evaluation, prophylaxis and follow-ups for those employees who experience an exposure incident as defined in subsection (b), including:
  - a. Provisions for a reporting procedure that ensures that all first aid incidents involving the presence of blood or OPIM shall be reported to the employer before the end of work shift during which the first aid incident occurred.
    - i. The report must include the names of all first aid providers who rendered assistance, regardless of whether personal protective equipment was used and must describe the first aid incident, including time and date.
      - A. The description must include a determination of whether or not, in addition to the presence of blood or OPIM, an exposure incident, as defined in subsection (b), occurred.
      - B. This determination is necessary in order to ensure that the proper post-exposure evaluation, prophylaxis and follow-up procedures required by subsection (f)(3) are made available immediately if there has been an exposure incident, as defined in subsection (b).
    - ii. The report shall be recorded on a list of such first aid incidents. It shall be readily available to all employees and shall be provided to the Chief upon request.
  - b. Provision for the bloodborne pathogens training program, required by subsection (g)(2), for designated first aiders to include the specifics of the reporting requirements of subsection (f)(3) and of this exception.
  - c. Provision for the full hepatitis B vaccination series to be made available as soon as possible, but in no event later than 24 hours, to all unvaccinated first aid providers who have rendered assistance in any situation involving the presence of blood or OPIM regardless of whether or not a specific exposure incident, as defined by subsection (b), has occurred.
3. The employer must implement a procedure to ensure that all of the provisions of subsection 2. of this exception are complied with if pre-exposure hepatitis B vaccine is not to be offered to employees meeting the conditions of subsection 1. of this exception.

(B) The employer shall ensure that all medical evaluations and procedures, including the hepatitis B vaccine and vaccination series and post-exposure evaluation and follow-up, including prophylaxis, are:

1. Made available at no cost to the employee;
2. Made available to the employee at a reasonable time and place;
3. Performed by or under the supervision of a licensed physician or by or under the supervision of another licensed healthcare professional; and
4. Provided according to recommendations of the U.S. Public Health Service current at the time these evaluations and procedures take place, except as specified by this subsection (f).

(C) The employer shall ensure that all laboratory tests are conducted by an accredited laboratory at no cost to the employee.

(2) Hepatitis B Vaccination.

(A) Hepatitis B vaccination shall be made available after the employee has received the training required in subsection (g)(2)(G)9. and within 10 working days of initial assignment to all employees who have occupational exposure unless the employee has previously received the complete hepatitis B vaccination series, antibody testing has revealed that the employee is immune, or the vaccine is contraindicated for medical reasons.

(B) The employer shall not make participation in a prescreening program a prerequisite for receiving hepatitis B vaccination.

(C) If the employee initially declines hepatitis B vaccination but at a later date while still covered under the standard decides to accept the vaccination, the employer shall make available hepatitis B vaccination at that time.

(D) The employer shall assure that employees who decline to accept hepatitis B vaccination offered by the employer sign the statement in Appendix A.

(E) If a routine booster dose(s) of hepatitis B vaccine is recommended by the U.S. Public Health Service at a future date, such booster dose(s) shall be made available in accordance with section (f)(1)(B).

(3) Post-exposure Evaluation and Follow-up.

Following a report of an exposure incident, the employer shall make immediately available to the exposed employee a confidential medical evaluation and follow-up, including at least the following elements:

(A) The employer shall document the route(s) of exposure, and the circumstances under which the exposure incident occurred;

(B) The employer shall identify and document the source individual, unless the employer can establish that identification is infeasible or prohibited by state or local law;

1. The source individual's blood shall be tested as soon as feasible and after consent is obtained in order to determine HBV, HCV and HIV infectivity. If consent is not obtained, the employer shall establish that legally required consent cannot be obtained. When the source individual's consent is not required by law, the source individual's blood, if available, shall be tested and the results documented.

2. When the source individual is already known to be infected with HBV, HCV or HIV, testing for the source individual's known HBV, HCV or HIV status need not be repeated.

3. Results of the source individual's testing shall be made available to the exposed employee, and the employee shall be informed of applicable laws and regulations concerning disclosure of the identity and infectious status of the source individual.

(C) The employer shall provide for collection and testing of the employee's blood for HBV, HCV and HIV serological status;

1. The exposed employee's blood shall be collected as soon as feasible and tested after consent is obtained.

2. If the employee consents to baseline blood collection, but does not give consent at that time for HIV serologic testing, the sample shall be preserved for at least 90 days. If, within 90 days of the exposure incident, the employee elects to have the baseline sample tested, such testing shall be done as soon as feasible.

3. Additional collection and testing shall be made available as recommended by the U.S. Public Health Service.

(D) The employer shall provide for post-exposure prophylaxis, when medically indicated, as recommended by the U.S. Public Health Service;

(E) The employer shall provide for counseling and evaluation of reported illnesses.

(4) Information Provided to the Healthcare Professional.

(A) The employer shall ensure that the healthcare professional responsible for the employee's hepatitis B vaccination is provided a copy of this regulation.

(B) The employer shall ensure that the healthcare professional evaluating an employee after an exposure incident is provided the following information:

1. A copy of this regulation;
2. A description of the exposed employee's duties as they relate to the exposure incident;
3. Documentation of the route(s) of exposure and circumstances under which exposure occurred, as required by subsection (f)(3)(A);
4. Results of the source individual's blood testing, if available; and
5. All medical records relevant to the appropriate treatment of the employee including vaccination status which are the employer's responsibility to maintain, as required by subsection (h)(1)(B)2.

(5) Healthcare Professional's Written Opinion.

The employer shall obtain and provide the employee with a copy of the evaluating healthcare professional's written opinion within 15 days of the completion of the evaluation.

(A) The healthcare professional's written opinion for hepatitis B vaccination shall be limited to whether hepatitis B vaccination is indicated for an employee, and if the employee has received such vaccination.

(B) The healthcare professional's written opinion for post-exposure evaluation and follow-up shall be limited to the following information:

1. That the employee has been informed of the results of the evaluation; and
2. That the employee has been told about any medical conditions resulting from exposure to blood or OPIM which require further evaluation or treatment.

(C) All other findings or diagnoses shall remain confidential and shall not be included in the written report.

(6) Medical Recordkeeping.

Medical records required by this standard shall be maintained in accordance with subsection (h)(1) of this section.

December 9, 2019

Thomas Jones  
LHS Principle  
700 Fourth Street  
Loyalton. CA 96118

Dear Mr. Jones,

Kindly accept this letter as notice of my resignation from my position as an instructional aide and afternoon supervisor at Loyalton high school.

I will continue to work for the company for the following weeks, with the last day being December 20, 2019. I would like to thank you for giving me the opportunity to work at Loyalton high school.

Sincerely,

A handwritten signature in cursive script that reads "Laurizeth Lizarde-Cabrales". The signature is written in dark ink and is underlined.

Laurizeth Lizarde-Cabrales

**RECEIVED**

**DEC 10 2019**

**SCOE  
SPJUSD**

Balances through December						Fiscal Year 2019/20
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund</b>						
1100	Teachers Salaries	288,697.00	295,339.00	155,290.80	111,791.81	28,256.39
1115	Certificated Extra Duty	250.00	470.00		70.00	400.00
1120	Certificated Substitutes	12,325.00	11,268.00		5,630.00	5,638.00
1200	Certificated Pupil Support Ser	30,561.00	30,561.00	15,280.38	15,280.38	.24
1300	Certificated Supervisor Admini	260,757.00	260,795.00	92,652.69	112,972.24	55,170.07
1310	Teacher in Charge	10,000.00	10,000.00			10,000.00
	<b>Total for Object 1000</b>	<b>602,590.00</b>	<b>608,433.00</b>	<b>263,223.87</b>	<b>245,744.43</b>	<b>99,464.70</b>
2100	Instructional Aides' Salaries	196,300.00	163,755.00	66,342.25	53,300.32	44,112.43
2115	Classified Extra Duty	1,000.00	1,000.00		397.74	602.26
2120	Classified Substitutes	7,755.00	7,570.00		913.34	6,656.66
2200	Classified Support Salaries	28,846.00	37,342.00	6,807.91	5,927.39	24,606.70
2215	Classified Support Extra Duty	1,000.00	1,000.00		591.89	408.11
2220	Classified Substitute Salaries	1,000.00	1,000.00			1,000.00
2300	Classified Supervisors' Admini	104,378.00	114,719.00	51,738.00	52,158.00	10,823.00
2400	Clerical Technical Office Staf	127,065.00	128,933.00	63,636.03	60,868.20	4,428.77
2420	Clerical Substiture	250.00	250.00			250.00
2900	Other Classified Salaries	9,000.00	15,960.00		3,120.00	12,840.00
	<b>Total for Object 2000</b>	<b>476,594.00</b>	<b>471,529.00</b>	<b>188,524.19</b>	<b>177,276.88</b>	<b>105,727.93</b>
3101	STRS Certificated Positions	122,401.00	172,064.00	45,011.28	40,053.59	86,999.13
3102	STRS Classified Positions	803.00	23,823.00	493.68	329.12	23,000.20
3201	PERS Certificated Positions				108.47	108.47-
3202	PERS Classified Positions	89,597.00	86,159.00	37,314.78	33,972.56	14,871.66
3301	OASDI Certificated Positions	932.00	7.00		53.32	46.32-
3302	OASDI Classified Positions	27,727.00	28,451.00	11,363.56	10,747.70	6,339.74
3311	Medicare Certificated Position	8,344.00	8,480.00	3,640.38	3,406.32	1,433.30
3312	Medicare Classified Positions	6,814.00	6,726.00	2,699.61	2,544.68	1,481.71
3401	Health & Welfare Benefits Cert	108,577.00	78,635.00	50,760.42	42,781.76	14,907.18-
3402	Health & Welfare Benefits Clas	84,444.00	100,036.00	58,582.68	49,814.38	8,361.06-
3501	SUI Certificated	300.00	303.00	131.70	123.25	48.05
3502	SUI Classified	239.00	236.00	94.30	87.05	54.65
3601	Workers' Compensation Certific	19,262.00	19,575.00	8,905.80	8,044.97	2,624.23
3602	Workers' Compensation Classifi	15,378.00	15,527.00	6,603.86	6,017.00	2,906.14
3902	Golden Handshake-Class		13,250.00		6,624.00	6,626.00
	<b>Total for Object 3000</b>	<b>484,818.00</b>	<b>553,272.00</b>	<b>225,602.05</b>	<b>204,708.17</b>	<b>122,961.78</b>
4100	Approved Textbooks Core Curric	460.00	1,924.00			1,924.00

Balances through December						Fiscal Year 2019/20
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund (continued)</b>						
4200	Library and Reference Material		1,000.00			1,000.00
4300	Materials and Supplies	42,512.00	63,599.00	5,128.95	10,068.05	48,402.00
4320	Custodial Grounds Supplies	500.00	676.00	36.21	626.70	13.09
4330	Office Supplies	1,000.00	1,000.00	180.00	451.67	368.33
4350	Vehicle Upkeep	6,000.00	5,500.00	1,790.53	1,758.62	1,950.85
4399	Mat & Sup Undesignated Bal		277.00			277.00
4400	Noncapitalized Equipment	17,849.00	19,976.00	777.54	5,484.72	13,713.74
	<b>Total for Object 4000</b>	<b>68,321.00</b>	<b>93,952.00</b>	<b>7,913.23</b>	<b>18,389.76</b>	<b>67,649.01</b>
5100	Subagreements for Services	43,000.00	43,000.00			43,000.00
5200	Travel and Conference	47,304.00	35,583.00	5,637.92	7,978.75	21,966.33
5300	Dues and Membership	20,438.00	14,305.00	854.94	14,217.60	767.54
5400	Insurance	11,000.00	11,000.00		10,297.92	702.08
5500	Operation Housekeeping Service	11,500.00	14,500.00	4,222.89	2,108.85	8,168.26
5600	Rentals, Leases, Repairs, Nonc	3,100.00	1,850.00	459.65	1,163.17	227.18
5801	Legal Services	30,500.00	18,000.00	10,000.00		8,000.00
5803	Legal Publications	500.00				.00
5805	Personnel Expense	842.00	242.00	200.00		42.00
5806	Negotiations	1,000.00				.00
5808	Other Services & Fees	1,500.00	1,500.00	770.08	729.92	.00
5810	Contracted Services	443,765.00	491,877.00	241,051.99	148,191.15	102,633.86
5899	SPJUSD to Reimburse			2,337.12	1,377.88	3,715.00
5900	Communications	10,500.00	10,500.00	4,638.48	5,388.90	472.62
	<b>Total for Object 5000</b>	<b>624,949.00</b>	<b>642,357.00</b>	<b>270,173.07</b>	<b>191,454.14</b>	<b>180,729.79</b>
6200	Building and Improvement of Bu		26,516.00	19,716.00	6,800.00	.00
6400	Equipment	20,000.00	20,000.00			20,000.00
6500	Equipment Replacement	15,000.00	15,000.00			15,000.00
	<b>Total for Object 6000</b>	<b>35,000.00</b>	<b>61,516.00</b>	<b>19,716.00</b>	<b>6,800.00</b>	<b>35,000.00</b>
7110	County Tuition Inter Dist Agree	5,501.00				.00
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>29,929.00</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>2,322,201.00</b>	<b>2,455,487.00</b>	<b>975,152.41</b>	<b>844,373.38</b>	<b>635,961.21</b>

<b>Fund 11 - ADULT ED</b>						
1100	Teachers Salaries		35,000.00		1,097.70	33,902.30

Balances through December						Fiscal Year 2019/20
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 11 - ADULT ED (continued)</b>						
1300	Certificated Supervisor Admini	89,732.00	89,732.00	44,866.02	46,378.95	1,512.97-
	<b>Total for Object 1000</b>	<b>89,732.00</b>	<b>124,732.00</b>	<b>44,866.02</b>	<b>47,476.65</b>	<b>32,389.33</b>
2100	Instructional Aides' Salaries	5,684.00	6,000.00		75.56	5,924.44
2200	Classified Support Salaries		17,052.00		356.63	16,695.37
	<b>Total for Object 2000</b>	<b>5,684.00</b>	<b>23,052.00</b>	<b>.00</b>	<b>432.19</b>	<b>22,619.81</b>
3101	STRS Certificated Positions	15,344.00	26,529.00	7,672.08	7,930.79	10,926.13
3202	PERS Classified Positions	1,179.00	4,556.00		14.90	4,541.10
3301	OASDI Certificated Positions				68.06	68.06-
3302	OASDI Classified Positions	352.00	1,429.00		22.11	1,406.89
3311	Medicare Certificated Position	1,301.00	1,809.00	650.58	688.43	469.99
3312	Medicare Classified Positions	82.00	334.00		6.27	327.73
3401	Health & Welfare Benefits Cert	12,767.00	12,767.00	6,383.40	6,383.40	.20
3501	SUI Certificated	45.00	63.00	22.44	23.75	16.81
3502	SUI Classified	3.00	12.00		.22	11.78
3601	Workers' Compensation Certific	3,004.00	4,176.00	1,591.50	1,622.19	962.31
3602	Workers' Compensation Classifi	190.00	772.00		15.18	756.82
	<b>Total for Object 3000</b>	<b>34,267.00</b>	<b>52,447.00</b>	<b>16,320.00</b>	<b>16,775.30</b>	<b>19,351.70</b>
4100	Approved Textbooks Core Curric	10,000.00	7,500.00		3,906.99	3,593.01
4300	Materials and Supplies	5,000.00	4,700.00	2,334.43	815.67	1,549.90
4320	Custodial Grounds Supplies		5,000.00	298.64	1,150.45	3,550.91
4330	Office Supplies		300.00			300.00
4400	Noncapitalized Equipment	2,132.00	16,000.00		16,080.87	80.87-
	<b>Total for Object 4000</b>	<b>17,132.00</b>	<b>33,500.00</b>	<b>2,633.07</b>	<b>21,953.98</b>	<b>8,912.95</b>
5200	Travel and Conference	15,000.00	10,000.00	449.00	3,304.18	6,246.82
5203	MILEAGE	1,000.00	5,000.00		1,619.94	3,380.06
5300	Dues and Membership	250.00	1,000.00		800.00	200.00
5500	Operation Housekeeping Service	2,500.00	13,000.00	2,367.29	132.71	10,500.00
5600	Rentals, Leases, Repairs, Nonc		2,500.00	1,513.00	718.00	269.00
5801	Legal Services		1,000.00			1,000.00
5810	Contracted Services	40,000.00	35,925.00	4,722.73	9,307.75	21,894.52
	<b>Total for Object 5000</b>	<b>58,750.00</b>	<b>68,425.00</b>	<b>9,052.02</b>	<b>15,882.58</b>	<b>43,490.40</b>
6200	Building and Improvement of Bu		100,000.00	6,064.67	73,726.64	20,208.69
6400	Equipment	22,500.00	60,000.00	5,448.30	32,002.25	22,549.45
	<b>Total for Object 6000</b>	<b>22,500.00</b>	<b>160,000.00</b>	<b>11,512.97</b>	<b>105,728.89</b>	<b>42,758.14</b>



Balances through December						Fiscal Year 2019/20
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 11 - ADULT ED (continued)</b>						
7619	Other Authorized Interfund Tra	935.00	1,192.00			1,192.00
<b>Total for Fund 11 and Expense accounts</b>		<b>229,000.00</b>	<b>463,348.00</b>	<b>84,384.08</b>	<b>208,249.59</b>	<b>170,714.33</b>
<b>Fund 16 - FOREST RES</b>						
7211	Transfers of Pass-through Rev				6,253.72	6,253.72-
7619	Other Authorized Interfund Tra	52,121.00	52,121.00		1,103.60	51,017.40
<b>Total for Fund 16, Expense accounts and Object 7000</b>		<b>52,121.00</b>	<b>52,121.00</b>	<b>.00</b>	<b>7,357.32</b>	<b>44,763.68</b>
<b>Total for Org 001 - Sierra County Office of Education</b>		<b>2,603,322.00</b>	<b>2,970,956.00</b>	<b>1,059,536.49</b>	<b>1,059,980.29</b>	<b>851,439.22</b>

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

December 13, 2019

Downieville School, 130 School St, Downieville CA 95936

Videoconferencing was unavailable due to technical difficulties.

2:00pm Closed Session

2:15pm Regular Session

A. CALL TO ORDER

President PATTY HALL called the meeting to order at 2:01pm.

B. ROLL CALL

PRESENT: Patty Hall, President  
Allen Wright, ~~Vice President~~Clerk  
Nicole Stannard, ~~Clerk~~Vice President  
Mike Moore, Member  
Jenny Gant, Member

ABSENT: None

C. APPROVAL OF AGENDA

WRIGHT/STANNARD

5/0

D. PUBLIC COMMENT FOR CLOSED SESSION

1. Current location – none
2. Videoconference location – not available

E. CLOSED SESSION

The Board of Trustees, Superintendent James Berardi and Business Manager Nona Griesert moved into Closed Session at 2:02pm to discuss the following item(s):

1. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator for the Board: James Berardi, Superintendent

Employee Organizations:

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

F. RETURN TO OPEN SESSION at 2:22pm ~~and ADJOURN FOR BREAK~~

G. 2:23PM – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

HALL: Direction was given to the Superintendent. No action taken.

J. ANNUAL ORGANIZATIONAL MEETING—BOARD ORGANIZATION

1. Election of Officers for 2020

The Secretary of the Board/County Superintendent will call for the election of a President. After the election is completed, the Secretary will turn the meeting over to the newly elected President. The President will then call for the election of the Vice President and the Clerk of the Board.

- a. President

MOORE moved to nominate Patty Hall to remain President. Second by GANT.

5/0

- b. Vice President  
*GANT moved to nominate Nicole Stannard as Vice President. Second by MOORE.  
5/0*
  - c. Clerk of the Board  
*HALL moved to nominate Allen Wright as Clerk of the Board. Second by GANT.  
5/0*
2. The President will appoint the County Superintendent, James Berardi, as Secretary of the Board and direct the Secretary to inform the appropriate agencies of the Sierra County Office of Education of the newly elected officers.  
*James Berardi, County Superintendent, was appointed as Secretary of the Board.*
  3. Approval of the Sierra County Board of Education Meeting Calendar for 2020  
*MOORE/WRIGHT  
5/0*

#### K. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report
  - a. Assignment of Daniel Williams, Adult Education, Custodian/Maintenance, 6 hours weekly  
*BERARDI: This is for basic cleaning/maintenance for new building.*
2. Business Report
  - a. Account Object Summary-Balance from 07/01/2019 to 11/30/2019
  - b. The Sierra County Office of Education will be closed to the public for winter break from December 23, 2019 through January 3, 2020 (returning January 6)
3. Staff Reports
  - a. ADULT ED—JACKSON: *Completed another EMS/EMR class recently with 10 participants. ESL class starting in Downieville next week, 3 students currently registered. ESL courses starting in Pliocene in January. Open house held last week with a good turnout. WASC visit went well with a 6-year accreditation recommendation submitted—just waiting on results.*
4. Board Member Reports
  - a. *WRIGHT: Met with Technology Task Force. Making movement towards budget requests and other items set up. A lot of things on that table needing attention.*
  - b. *MOORE: Visited all LES & LHS classrooms recently with the exception of those with teachers absent or on breaks. Visited Downieville cafeteria and classrooms today. Rebekah Perez put on a great Christmas play last night for the Loyalton community.*
  - c. *HALL: Had a great experience walking around the Downieville Schools today. It's very different visiting the classrooms versus just talking with the teachers. Would like to see school support for senior projects when they are having events to showcase their work.*
5. Public Comment
  - a. Current location – *none*
  - b. Videoconference location – *not available*

#### L. CONSENT CALENDAR

1. Approval of minutes for the Special Board Meeting held November 07, 2019
2. Approval of minutes for the Regular Board Meeting held November 12, 2019
3. Approval of Board Report-Checks Dated 11/01/2019 through 11/30/2019  
*MOORE/WRIGHT  
5/0*

M. ACTION ITEMS

1. Old Business

a. Update on Solar Project

*GRIESERT: Very close to completion! Panels and fencing are all installed. DSA came out and passed us on inspection. Liberty Utilities now needs to come out and do final check before getting everything online.*

2. New Business

a. Adoption of 2019-2020 First Interim Actuals and Criteria & Standards Report as of October 31, 2019

*MOORE/WRIGHT*  
5/0

b. Approval of proposed increase on Classified Salary Schedules per California Minimum Wage Law, Effective January 1, 2020

*MOORE/STANNARD*  
5/0

c. Discussion of updates and options for the Local Control Accountability Plan – training attended November 14-15

*BERARDI: Attended training with Administrators to learn about the new template the state is working to adopt. There's a follow-up training in January. Currently looking to reduce the size of the LCAP and umbrella everything under the eight areas of priority as driven by state requirements.*

d. Approval of Federal Addendum to Local Control Accountability Plan

*\*\*handout included with minutes\*\**

*BERARDI: There were corrections found in first submission, so this is updated with corrections.*

*MOORE motioned to approve based on the fact that these are corrections on something previously reviewed and approved by the Board. Second by GANT.*  
5/0

e. Adoption of Resolution No. 20-008C, Alternative Bid Procedure for Public Works Projects

*MOORE/WRIGHT*

ROLL CALL VOTE:

*GANT – AYE*

*WRIGHT – AYE*

*STANNARD – AYE*

*HALL – AYE*

*MOORE – AYE*

5/0

f. Approval of updated Injury and Illness Prevention Plan

*BERARDI: Keenan visit last month revealed that this plan was in need of updating. Got it to all school sites and making ALL staff aware of where it is kept to ensure we are in compliance.*

*GANT/HALL*

5/0

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

*MOORE motioned to approve items g-p, but not item m yet – requires separate discussion. Second by HALL.*

5/0

g. 0520—Intervention for Underperforming Schools

1. Board Policy, *NEW*

h. 0520.1—Comprehensive and Targeted Support and Improvement

1. Board Policy, *NEW*

- i. 1431—Waivers
  - 1. Board Policy, *revisions*
- j. 4117.6—Decision Not to Rehire
  - 1. Administrative Regulation, *DELETE*  
(*Incorporated into BP 4116 revised 11/12/19*)
- k. 4119.22~4219.22~4319.22—Dress and Grooming
  - 1. Board Policy, *revisions*
- l. 4218—Dismissal/Suspension/Disciplinary Action
  - 1. Board Policy, *revisions*
  - 2. Administrative Regulation, *revisions*
- m. 5141.26—Tuberculosis Testing
  - 1. Board Policy, *revisions*
  - 2. Administrative Regulation, *revisions*

*MOORE motioned to approve Board Policy with revisions.  
STANNARD requested to table BP & AR until the next meeting.  
MOORE removed motion to approve item m.  
\*\*tabled item m to the next meeting\*\**
- n. 5142—Safety
  - 1. Board Policy, *revisions*
  - 2. Administrative Regulation, *revisions*
- o. 7140—Architectural and Engineering Services
  - 1. Board Policy, *revisions*
  - 2. Administrative Regulation, *revisions*
- p. 9323—Meeting Conduct
  - 1. Board Bylaw, *revisions*

N. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on January 14, 2020 at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118, beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting at 6:00pm.
- 2. Suggested Agenda Items  
*None*

O. ADJOURN at 3:22pm  
*MOORE/WRIGHT*  
*5/0*

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Allen Wright, Clerk

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James Berardi, Superintendent  
Secretary to the County Board of Education

SIERRA COUNTY OFFICE OF EDUCATION—SCOE  
CLOSED SESSION REPORTING FORM

DATE: December 13, 2019

CLOSED SESSION BEGAN AT: 2:02 P.M.

BOARD MEMBERS PRESENT:

Patty Hall  Allen Wright  Mike Moore  Jenny Gant  Nicole Stannard

OTHERS PRESENT:

James Berardi, Superintendent  
 Nona Griesert, Business Manager  
 \_\_\_\_\_  
 \_\_\_\_\_

I. SESSION TOPIC(S):

**Item #1—Government Code 54957.6**  
CONFERENCE WITH LABOR NEGOTIATORS  
Agency Negotiator for the Board: James Berardi, Superintendent  
Employee Organizations:  
Unrepresented Employees: Sierra-Plumas Teachers' Association  
Classified Employees  
Confidential Employees  
Administrative Employees

**RESULT:**  
 DIRECTION WAS GIVEN TO SUPERINTENDENT  
 THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.  
 A ROLL CALL VOTE WAS TAKEN:  
HALL \_\_\_\_\_ WRIGHT \_\_\_\_\_ MOORE \_\_\_\_\_ GANT \_\_\_\_\_ STANNARD \_\_\_\_\_  
 A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:  
HALL \_\_\_\_\_ WRIGHT \_\_\_\_\_ MOORE \_\_\_\_\_ GANT \_\_\_\_\_ STANNARD \_\_\_\_\_

---

**Item #2—Government Code**

**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 \_\_\_\_\_ WRIGHT \_\_\_\_\_ MOORE \_\_\_\_\_ GANT \_\_\_\_\_ STANNARD \_\_\_\_\_  
 A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:  
HALL \_\_\_\_\_ WRIGHT \_\_\_\_\_ MOORE \_\_\_\_\_ GANT \_\_\_\_\_ STANNARD \_\_\_\_\_

II. MOTION TO ADJOURN CLOSED SESSION AT 2:22 P.M. AND RETURN TO OPEN SESSION

BY: moore (NAME)      SECONDED: wright (NAME)

MOTION  PASSED /  FAILED

PRESIDED BY: Patty Hall  
Patty Hall, PRESIDENT

RECORDED BY: Nicole Stannard  
Nicole Stannard, CLERK

Checks Dated 12/01/2019 through 12/31/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00015464	12/10/2019	AFFORDABLE OFFICE FURNITURE	11-4400	OFFICE FURNITURE		16,080.87
00015465	12/10/2019	APEX SAW WORKS	01-4400	PLANER		648.51
00015466	12/10/2019	CIT	01-5900	PHONE SYSTEM/MAINTENANCE		773.08
00015467	12/10/2019	HEIDI BETHKE	01-5200	PER DIEM	53.00	
				PER DIEM/PARKING	21.00	74.00
00015468	12/10/2019	BRADY INDUSTRIES	11-4320	CLEANING SUPPLIES		876.83
00015469	12/10/2019	COFFEE TREE EXPRESS	11-4300	REFRESHMENTS - STAKEHOLDER MTG		37.80
00015470	12/10/2019	COLUSA COUNTY OFFICE OF ED	01-5300	CSR DUES		1,800.00
00015471	12/10/2019	EASTERN PLUMAS HEALTHCARE	01-5810	STUDENT PHYSICAL	29.00	
			11-5810	EMPLOYMENT PHYSICAL	106.00	135.00
00015472	12/10/2019	FLOOREX LLC	11-6200	REMOVAL/INSTALL CARPET		1,535.00
00015473	12/10/2019	GCO CARPET OUTLET	11-6200	CARPET		1,815.33
00015474	12/10/2019	ANNA GOODWIN	01-5810	NURSE SERVICES		1,750.00
00015475	12/10/2019	JANIS HARDEMAN	01-5810	NURSE SERVICES		770.00
00015476	12/10/2019	INTEGRITY HEATING & AIR	11-6200	INSTALL HEAT PUMP		7,100.00
00015477	12/10/2019	WENDY JACKSON	11-4300	DECORATION/REFRESHMENTS	228.52	
				HEATERS	108.20	
			11-5200	PER DIEM/TRANSPORTATION	228.76	565.48
00015478	12/10/2019	FRANK J. LANG	11-5810	COURSE INSTRUCTION		3,375.00
00015479	12/10/2019	JANE V. LEE, M.A., LMFT	01-5810	COUNSELING SERVICES		1,504.80
00015480	12/10/2019	LES SCHAWB	01-4350	TIRES/ALIGNMENT	830.85	
				VEHICLE SERVICE	27.03	
			01-5600	VEHICLE SERVICE	13.52	
			01-5899	VEHICLE SERVICE	13.52	884.92
00015481	12/10/2019	LIBERTY UTILITIES CPEC	01-5500	ELECTRICAL SERVICE	193.00	
			11-5500	ELECTRICAL SERVICE	132.71	325.71
00015482	12/10/2019	MARY LOWE	01-5810	COUNSELING SERVICES		2,215.40
00015483	12/10/2019	MADDEN PLUMBING & HEATING, INC 2289 EAST MAIN STREET	01-5600	FURNACE REPAIR		557.00
00015484	12/10/2019	LESLIE MARSDEN, MOT, OTR/L	01-5810	OCCUPATIONAL THERAPY SERVICES		1,255.00
00015485	12/10/2019	MOUNTAIN MESSENGER	11-4300	ADS		15.00
00015486	12/10/2019	OFFICE DEPOT	11-4300	OFFICE SUPPLIES		102.02
00015487	12/10/2019	PEARSON EDUCATION INC.	11-4100	EMERGENCY CARE BOOKS		2,512.35
00015488	12/10/2019	PLACER COUNTY SELPA	01-5200	REGISTRATION FEES	50.00	
			11-5810	ADMIN CREDENTIAL PROGRAM	4,000.00	4,050.00
00015489	12/10/2019	PLUMAS-SIERRA TELECOMMUNICATIONS	11-5600	BROADBAND SERVICE		718.00
00015490	12/10/2019	JASON PRAKASH	01-5200	PER DIEM/MILEAGE		210.68
00015491	12/10/2019	PRESENCELEARNING, INC.	01-5810	PRESENCE LEARNING		7,056.22

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 12/01/2019 through 12/31/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00015492	12/10/2019	RAY MORGAN COMPANY	01-5600	COPIER MAINT.		5.00
00015493	12/10/2019	RIVERSIDE INSIGHTS	01-4300	BOOKLETS & SCORING		504.37
00015494	12/10/2019	SCHOOL SERV OF CALIFORNIA INC.	01-5200	WORKSHOP REGISTRATIONS	58.75	
			01-5899	WORKSHOP REGISTRATIONS	176.25	235.00
00015495	12/10/2019	SIERRA BOOSTER	01-5810	ADVERTISEMENTS	19.25	
			11-5810	ADVERTISEMENTS	16.50	35.75
00015496	12/10/2019	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES	160.36	
			01-9130	PAYROLL SERVICE FEES	100.00	260.36
00015497	12/10/2019	SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT	11-6400	VEHICLE TAX/REGISTRATION		2,062.00
00015498	12/10/2019	SINGLETON AUMAN PC	01-5810	AUDIT FEES		850.00
00015499	12/10/2019	TAYLOR CONCRETE	11-6200	WALKWAY		14,955.00
00015500	12/10/2019	TRI COUNTY SCHOOLS INSURANCE GROUP	01-3902	DEC 19 HEALTH INSURANCE	1,104.00	
			01-9535	DEC 19 HEALTH INSURANCE	2,159.00	
			76-9576	DEC 19 HEALTH INSURANCE	17,385.00	20,648.00
00015501	12/10/2019	U.S. BANK	01-4300	SHOP SUPPLIES	1,340.23	
			01-4350	HEADLIGHT BULBS	32.48	
			01-5200	SUPT. TRAVEL EXPENSES	464.08	
			01-5899	SUPT. TRAVEL EXPENSES	309.39	
			11-4320	CLEANING SUPPLIES	273.62	
				Unpaid Sales Tax	84.82-	2,334.98
00015502	12/10/2019	VOYAGER	01-4350	FUEL EXPENSE	23.53	
			01-5200	FUEL EXPENSE	193.41	
			01-5899	FUEL EXPENSE	71.41	
			11-5200	FUEL EXPENSE	94.35	382.70
00015503	12/10/2019	WHITE CAP READY-MIX, INC.	01-4300	CEMENT		799.43
00015504	12/10/2019	ALLEN WRIGHT	01-5200	PER DIEM		43.50
<b>Total Number of Checks</b>					<b>41</b>	<b>101,860.09</b>

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	27	28,186.05
11	ADULT EDUCATION	20	56,373.86
76	Payroll Clearing	1	17,385.00

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.

ESCAPE ONLINE



Checks Dated 12/01/2019 through 12/31/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
		Total Number of Checks	41		101,944.91	
		Less Unpaid Sales Tax Liability			84.82	
		<b>Net (Check Amount)</b>			<b>101,860.09</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

**SIERRA COUNTY OFFICE OF EDUCATION  
COUNTY OF SIERRA  
LOYALTON, CALIFORNIA  
AUDIT REPORT  
JUNE 30, 2019**



**SIERRA COUNTY OFFICE OF EDUCATION**  
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**JUNE 30, 2019**

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## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sierra County Office of Education ("the County Office of Education") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County Office of Education's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Sierra County Office of Education as of June 30, 2019, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### Required Supplementary Information

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

### Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 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, 2018-19 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2019 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 the County Office of Education's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sierra County Office of Education's internal control over financial reporting and compliance.

*CWDL, Certified Public Accountants*

San Diego, California  
December 15, 2019

**SIERRA COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

---

**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, 2019. 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 \$1,470,066 at June 30, 2019. This was a decrease of \$270,585 over the prior year.
- Overall revenues were \$2,838,707 which was less than expenses of \$3,104,304.
- The fund balance of the general fund was \$2,509,685, a decrease of \$336,374 from the prior year.
- Fund balance increased from prior year due to revenues exceeding expenditures.
- The total cost of the County Office's programs was \$3,104,304, an increase of \$94,355 from 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 assets 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.



**SIERRA COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

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**Government-Wide Statements, continued**

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

- Over time, increases or decreases in the County Office's net assets are 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. Revenue limit funding 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 one kind of fund:

- 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 that explains the relationship (or differences) between them.

**SIERRA COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

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**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE**

**Governmental Activities**

The County Office's net position decreased from \$1,740,651 at June 30, 2018 to \$1,470,666, a decrease of 16%.

	<b>Governmental Activities</b>		
	<b>2019</b>	<b>2018</b>	<b>Net Change</b>
<b>ASSETS AND DEFERRED OUTFLOWS</b>			
Current and other assets	\$ 2,800,577	\$ 3,016,908	\$ (216,331)
Capital assets	248,784	269,453	(20,669)
Deferred outflows	518,268	557,713	(39,445)
<b>Total Assets and Deferred Outflows</b>	<b>3,567,629</b>	<b>3,844,074</b>	<b>(276,445)</b>
<b>LIABILITIES AND DEFERRED INFLOWS</b>			
Current liabilities	124,744	170,849	(46,105)
Long-term liabilities	1,659,042	1,714,433	(55,391)
Deferred inflows	313,777	218,141	95,636
<b>Total Liabilities and Deferred Inflows</b>	<b>2,097,563</b>	<b>2,103,423</b>	<b>(5,860)</b>
<b>NET POSITION</b>			
Net investment in capital assets	248,784	269,453	(20,669)
Restricted	21,099	31,990	(10,891)
Unrestricted	1,200,183	1,439,208	(239,025)
<b>Total Net Position</b>	<b>\$ 1,470,066</b>	<b>\$ 1,740,651</b>	<b>\$ (270,585)</b>

**SIERRA COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION OF ANALYSIS  
JUNE 30, 2019**

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**Changes in Net Position**

The County Office's total revenues were \$2,838,707. A majority of the revenue came from Unrestricted Federal and State Aid, which accounted for 41% of total revenues.

The total cost of all programs and services was \$3,104,304. The County Office's expenses are predominately related to educating and caring for students and administrative which account for a combined total cost of 68%. The remaining expenses were for plant services (maintenance and operations), ancillary services, and other outgo.

The County Office's total current year expenses exceeded total current year revenues by \$265,597.

	<b>Governmental Activities</b>		
	<b>2019</b>	<b>2018</b>	<b>Net Change</b>
<b>REVENUES</b>			
Program revenues			
Operating grants and contributions	\$ 835,907	\$ 623,971	\$ 211,936
General revenues			
Property taxes	74,777	37,513	37,264
Unrestricted federal and state aid	1,165,923	1,283,745	(117,822)
Other	762,100	370,431	391,669
<b>Total Revenues</b>	<b>2,838,707</b>	<b>2,315,660</b>	<b>523,047</b>
<b>EXPENSES</b>			
Instruction	956,562	1,112,058	(155,496)
Instruction-related services	470,421	249,291	221,130
Pupil services	231,450	237,303	(5,853)
General administration	687,067	670,762	16,305
Plant services	45,206	45,184	22
Ancillary services	26,429	8,182	18,247
Other outgo	667,931	177,825	490,106
Depreciation (Unallocated)	19,238	-	19,238
<b>Total Expenses</b>	<b>3,104,304</b>	<b>2,500,605</b>	<b>94,355</b>
<b>Change in net position</b>	<b>(265,597)</b>	<b>(184,945)</b>	<b>(80,652)</b>
<b>Net Position - Beginning</b>	<b>1,740,651</b>	<b>1,925,596</b>	<b>(184,945)</b>
<b>Prior Period Adjustment (See Note 11)</b>	<b>(4,988)</b>	<b>-</b>	<b>(4,988)</b>
<b>Net Position - Ending</b>	<b>\$ 1,470,066</b>	<b>\$ 1,740,651</b>	<b>\$ (270,585)</b>

**SIERRA COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION OF ANALYSIS  
JUNE 30, 2019**

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**Governmental Activities**

The table below 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 \$3,104,304.

Some of the costs were paid directly from grants and contributions \$835,907.

**Net Cost of Governmental Activities**

	<b>Net Cost of Services</b>	
	<b>2019</b>	<b>2018</b>
Instruction	406,348	868,896
Instruction-related services	389,394	176,723
Pupil services	106,005	164,111
General administration	662,929	452,124
Plant services	25,150	31,269
Ancillary services	(1,329)	5,686
Other outgo	660,662	177,825
Depreciation (Unallocated)	19,238	-
	<b>\$ 2,268,397</b>	<b>\$ 1,876,634</b>

**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 \$2,675,833 which is less than last year's ending fund balance of \$2,846,059. This change was due to the increase in overall expenses.

**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. The final amendment to the budget was approved on March 12, 2019. 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.

**SIERRA COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION OF ANALYSIS  
JUNE 30, 2019**

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**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At June 30, 2019, the County Office had invested \$248,784 in a broad range of capital assets including buildings and improvements, machinery and equipment. During the year the District invested in new energy efficient lighting. More detailed information about the County Office's capital assets is presented in the notes to the financial statements.

	<b>Governmental Activities</b>		
	<b>2019</b>	<b>2018</b>	<b>Net Change</b>
<b>CAPITAL ASSETS</b>			
Buildings	\$ 501,899	\$ 557,267	\$ (55,368)
Equipment	266,377	272,368	(5,991)
Accumulated depreciation	(519,492)	(560,182)	40,690
<b>Total Capital Assets</b>	<b>\$ 248,784</b>	<b>\$ 269,453</b>	<b>\$ (20,669)</b>

The County Office budgeted \$35,000 capital spending for building improvements and new equipment for the 2019-20 fiscal year.

**Long-Term Debt**

Total long-term liability decreased \$50,557 due to the decrease due to a paydown of debt, as shown in the table below. More detailed information about the County Office's debt is presented in the notes to the financial statements.

	<b>Governmental Activities</b>		
	<b>2019</b>	<b>2018</b>	<b>Net Change</b>
<b>LONG-TERM LIABILITIES</b>			
Net pension liability	1,550,664	1,604,689	(54,025)
Net OPEB liability	103,374	99,906	3,468
Compensated absences	5,004	9,838	(4,834)
Less: current portion of long-term debt	(5,004)	(9,838)	4,834
<b>Total Long-term Liabilities</b>	<b>\$ 1,654,038</b>	<b>\$ 1,704,595</b>	<b>\$ (50,557)</b>

**SIERRA COUNTY OFFICE OF EDUCATION  
MANAGEMENT'S DISCUSSION OF ANALYSIS  
JUNE 30, 2019**

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**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 uncertainty of federal and state funding can have a profound impact on the financial health of the County Office. Although no changes are currently anticipated, the federal and the state governments could implement budget cuts. There is presently no update on the continuance of Forest Reserve funding which if implemented could have a positive impact on the budget and reduced deficit spending patterns.
- The continuing increases in premiums for health care insurance, retirement, and worker's compensation could have a significant effect on the future financial health of the County Office. The 2019 premium for health insurance did not change over the 2018 composite premiums. However, health care premiums and retirement liabilities are predicted to continue to increase into the foreseeable future.
- The budget assumptions used to prepare the budget for 2018/2019 included a 0% cost of living allowance (COLA). A negotiated settlement of 2% to the salary schedules were included retroactive for 2018/19 and 2.5% projected in 2019/20. In addition, employer rate of 16.28% and 18.062% was used in 18/19 for CalSTRS and CalPERS contributions to California certificated and classified retirement systems, respectively.
- The inevitable increases in PERS and STRS contribution rates that will be necessary to fund the Net Pension Liability will likely require careful budgeting and planning.

**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:

Nona Griesert, Business Manager  
Sierra County Office of Education  
Post Office Box 955  
109 Beckwith Road  
Loyalton, CA 96118

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## **BASIC FINANCIAL STATEMENTS**

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**SIERRA COUNTY OFFICE OF EDUCATION  
STATEMENT OF NET POSITION  
JUNE 30, 2019**

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	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,601,550
Accounts receivable	30,390
Due from grantor government	168,637
Capital assets, net of accumulated depreciation	248,784
<b>Total Assets</b>	<u>3,049,361</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	518,268
<b>Total Deferred Outflows of Resources</b>	<u>518,268</u>
<b>LIABILITIES</b>	
Accrued liabilities	53,595
Due to grantor government	178
Unearned revenue	70,971
Long-term liabilities, current portion	5,004
Net pension liability	1,550,664
Net OPEB liability	103,374
<b>Total Liabilities</b>	<u>1,783,786</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	313,777
<b>Total Deferred Inflows of Resources</b>	<u>313,777</u>
<b>NET POSITION</b>	
Net investment in capital assets	248,784
Restricted:	
Educational programs	21,099
Unrestricted	1,200,183
<b>Total Net Position</b>	<u>\$ 1,470,066</u>



**SIERRA COUNTY OFFICE OF EDUCATION  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2019**

Function/Programs	Expenses	Program Revenues		Revenues and Changes in Net Position
		Operating Grants and Contributions	Governmental Activities	
<b>GOVERNMENTAL ACTIVITIES</b>				
Instruction	\$ 956,562	\$ 550,214	\$	(406,348)
Instruction-related services				
Instructional supervision and administration	200,329	47,082		(153,247)
School site administration	270,092	33,945		(236,147)
Pupil services				
Home-to-school transportation	32,051	10,229		(21,822)
All other pupil services	199,399	115,216		(84,183)
General administration				
Centralized data processing	154,518	769		(153,749)
All other general administration	532,549	23,369		(509,180)
Plant services	45,206	20,056		(25,150)
Ancillary services	26,429	27,758		1,329
Other outgo	667,931	7,269		(660,662)
Depreciation (unallocated)	19,238	-		(19,238)
<b>Total Governmental Activities</b>	<b>\$ 3,104,304</b>	<b>\$ 835,907</b>		<b>(2,268,397)</b>
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes 74,777				
Federal and state aid not restricted for specific purposes 1,165,923				
Interest and investment earnings 43,974				
Interagency revenues 425,337				
Miscellaneous 292,789				
<b>Subtotal, General Revenue 2,002,800</b>				
<b>Change in Net Position (265,597)</b>				
<b>Net Position - Beginning 1,740,651</b>				
<b>Prior Period Adjustment (See Note 11) (4,988)</b>				
<b>Net Position - Ending \$ 1,470,066</b>				

**SIERRA COUNTY OFFICE OF EDUCATION  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2019**

	<b>General Fund</b>	<b>Adult Education Fund</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,462,497	\$ 139,053	\$ 2,601,550
Accounts receivable	-	30,390	30,390
Due from grantor governments	168,637		168,637
Due from other funds	-	-	-
Stores inventory	-	-	-
<b>Total Assets</b>	<b>2,631,134</b>	<b>169,443</b>	<b>2,800,577</b>
<b>LIABILITIES</b>			
Accounts Payable	50,300	3,295	53,595
Due to other funds	-	-	-
Due to grantor governments	178	-	178
Current loans	-	-	-
Uearned revenue	70,971	-	70,971
<b>Total Liabilities</b>	<b>121,449</b>	<b>3,295</b>	<b>124,744</b>
<b>FUND BALANCES</b>			
Nonspendable	500	-	500
Restricted			
Educational programs	21,099	-	21,099
Capital projects	-	-	-
Debt service	-	-	-
Child nutrition	-	-	-
Committed	-	-	-
Assigned	-	166,148	166,148
Unassigned	2,488,086	-	2,488,086
<b>Total Fund Balances</b>	<b>2,509,685</b>	<b>166,148</b>	<b>2,675,833</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,631,134</b>	<b>\$ 169,443</b>	<b>\$ 2,800,577</b>

**SIERRA COUNTY OFFICE OF EDUCATION  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2019**

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**Total Fund Balance - Governmental Funds** \$ 2,675,833

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 768,276	
Accumulated depreciation	(519,492)	248,784

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist

Net pension liability	\$ 1,550,664	
Net OPEB liability	103,374	
Compensated absences	5,004	(1,659,042)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported:

Deferred outflows of resources relating to pensions:	\$ 518,268	
Deferred inflows of resources relating to pensions:	(313,777)	204,491

**Total Net Position - Governmental Activities** \$ 1,470,066

**SIERRA COUNTY OFFICE OF EDUCATION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019**

	General Fund	Adult Education Fund	Total Governmental Funds
<b>REVENUES</b>			
LCFF sources	\$ 851,039	\$ -	\$ 851,039
Federal sources	542,577	-	542,577
Other state sources	634,134	5,180	639,314
Other local sources	486,100	285,000	771,100
<b>Total Revenues</b>	<b>2,513,850</b>	<b>290,180</b>	<b>2,804,030</b>
<b>EXPENDITURES</b>			
Current			
Instruction	827,275	55,782	883,057
Instruction-related services			
Instructional supervision and administration	185,866	-	185,866
School site administration	191,010	61,024	252,034
Pupil services			
Home-to-school transportation	32,051	-	32,051
All other pupil services	193,074	-	193,074
General administration			
Centralized data processing	153,749	-	153,749
All other general administration	530,302	-	530,302
Plant services	46,206	-	46,206
Facilities acquisition and maintenance	291,968	6,201	298,169
Transfers to other agencies	373,319	-	373,319
<b>Total Expenditures</b>	<b>2,851,249</b>	<b>123,007</b>	<b>2,974,256</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(337,399)</b>	<b>167,173</b>	<b>(170,226)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	1,025	-	1,025
Transfers out	-	(1,025)	(1,025)
<b>Net Financing Sources (Uses)</b>	<b>1,025</b>	<b>(1,025)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(336,374)</b>	<b>166,148</b>	<b>(170,226)</b>
<b>Fund Balance - Beginning</b>	<b>2,846,059</b>	<b>-</b>	<b>2,846,059</b>
<b>Fund Balance - Ending</b>	<b>\$ 2,509,685</b>	<b>\$ 166,148</b>	<b>\$ 2,675,833</b>

**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, 2019**

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**Net Change in Fund Balances - Governmental Funds** \$ (170,226)

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$ 3,557	
Depreciation expense:	<u>(19,238)</u>	(15,681)

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

4,834

Pensions:

In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer

(81,038)

Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

(3,486)

**Change in Net Position of Governmental Activities** \$ (265,597)

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 1 - 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).

**A. 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.

**B. Basis of Presentation, Basis of Accounting**

**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.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**B. Basis of Presentation, Basis of Accounting, continued**

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.

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 for adult education programs. Money in this fund shall be expended for adult education purposes only. Moneys received for programs other than adult education shall not be expended for adult education (Education Code Sections 52616[b] and 52501.5[a]).

**C. 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.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**C. Measurement Focus, Basis of Accounting, continued**

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 considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily, of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the 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.

**D. 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.

**E. Budgets and Budgetary Accounting**

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

These budgets are revised by the County Office of Education's governing board and district superintendent during the year to give consideration to unanticipated income and expenditures.

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



**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position**

**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.

**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.

**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.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position, continued**

**Capital Assets**

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

<u>Asset Class</u>	<u>Years</u>
Infrastructure	30 years
Buildings	50 years
Bulding Improvements	20 years
Vehicles	2-15 years
Office Equipment	3-15 years
Computer Equipment	3-15 years

**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.

**Compensated Absences**

Accumulated unpaid employee vacation benefits are recognized as liabilities of the County Office of Education. The current portion of the liabilities is recognized in the general fund at year end.

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

**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.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position, continued**

**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.

**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.

**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.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position, continued**

**Fund Balances – Governmental Funds, continued**

Fund balances of the governmental funds are classified as follows:

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 funds 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.

**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.

**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.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position, continued**

**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

**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.

**New Accounting Pronouncements**

**GASB Statement No. 84** – In January 2017, GASB issued Statement No. 84, Fiduciary Activities. This standard's primary objective is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement is effective for periods beginning after December 15, 2018. The County has not yet determined the impact on the financial statements.

**GASB Statement No. 87** – In June 2017, GASB issued Statement No. 87, Leases. This standard's primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement is effective for periods beginning after December 15, 2019. The County has not determined the impact on the financial statements.

**SIERRA COUNTY OFFICE OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2019**

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**NOTE 2 – COMPLIANCE AND ACCOUNTABILITY**

1. Finance-Related Legal and Contractual Provisions

In accordance with I 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

**NOTE 3 – CASH AND INVESTMENTS**

**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 (\$2,601,050 as of June 30, 2019). The fair value of the County Office of Educations portion of this pool as of that date, as provided by the pool sponsor, was \$2,621,932. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

**Cash on Hand, in Banks, and in Revolving Fund**

Cash balances on hand and in banks (\$0 as of June 30, 2019) 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.

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 Educations 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.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

**NOTE 3 – CASH AND INVESTMENTS, continued**

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.

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2019 was as follows:

	Balance July 01, 2018	Adjustment	Adjusted Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
Capital assets being depreciated						
Buildings	\$ 557,267	\$ (55,368)	\$ 501,899	\$ -	\$ -	\$ 501,899
Equipment	272,368	(9,548)	262,820	3,557	-	266,377
Total Capital Assets Being Depreciated	829,635	(64,916)	764,719	3,557	-	768,276
Less Accumulated Depreciation						
Buildings	273,139	(11,074)	262,065	11,496	-	273,561
Equipment	287,043	(48,854)	238,189	7,742	-	245,931
Total Accumulated Depreciation	560,182	(59,928)	500,254	19,238	-	519,492
Capital Assets, net	\$ 269,453	\$ (4,988)	\$ 264,465	\$ (15,681)	\$ -	\$ 248,784

**NOTE 5 - INTERFUND BALANCES AND ACTIVITIES**

**Do To/From Other Funds**

There were no balances due to and from other funds at June 30, 2019.

**Transfers To/From Other Funds**

Transfers to and from other funds at June 30, 2019 consisted of \$1,025 transferred in from the Adult Education Fund to the General fund.

**NOTE 6 – LONG-TERM OBLIGATIONS**

**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, 2019, are as follows:

	Balance July 01, 2018	Additions	Deductions	Balance June 30, 2019	Due in One Year
Governmental Activities					
Net pensions liability	\$ 1,604,689	\$ -	\$ 54,025	\$ 1,550,664	\$ -
Net OPEB liability	99,906	3,468	-	103,374	-
Compensated absences	9,838	-	4,834	5,004	5,004
Total	\$ 1,714,433	\$ 3,468	\$ 58,859	\$ 1,659,042	\$ 5,004

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 7 – JOINT VENTURES (JOINT POWERS AGREEMENTS)**

The County Office participates in two Joint Powers Agreements (JPA's), the Tn-Counties 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, 2019 was not available as of our report date.

**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS**

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of CalSTRS and classified employees are members of CalPERS.

For the fiscal year ended June 30, 2019, the District reported its proportionate share of the net pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 919,609	\$ 341,158	\$ 67,427	\$ 135,132
CalPERS	631,055	177,110	246,350	54,571
Total	\$ 1,550,664	\$ 518,268	\$ 313,777	\$ 189,703



**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

**California State Teachers' Retirement System (CalSTRS)**

**Plan Description**

The District contributes to the State Teachers' Retirement Plan (STRP) administered by CalSTRS. STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2017, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

**Benefits Provided**

The STRP provides retirement, disability, and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP. The District contributes exclusively to the STRP Defined Benefit Program; thus disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2019, are summarized as follows:

	STRP Defined Benefit Plan	
	On or before	On or after
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	9.205%*
Required employer contribution rate	16.28%	16.28%
Required state contribution rate	9.328%	9.328%

\*The rate imposed on CalSTRS 2% at 62 members assuming no change in the normal cost of benefits.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

**Contributions**

Required member, District, and State of California contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2019, are presented above, and the District's total contributions were \$100,746.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2019, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$	919,609
State's proportionate share of the net pension liability associated with the District		526,545
Total	\$	1,446,154

The net pension liability was measured as of June 30, 2018. 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 plan relative to the projected contributions of all participating college districts and the State, actuarially determined. The District's proportionate share for the measurement periods of June 30, 2018 and June 30, 2017, was 0.0010 percent and 0.0009 percent, respectively, resulting in a net increase in the proportionate share of 0.00006 percent

For the year ended June 30, 2019, the District recognized pension expense of \$135,132. In addition, the District recognized pension expense and revenue of \$34,677 for support provided by the State. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ -	\$ 35,402
Differences between expected and actual experience	2,850	13,345
Changes in assumptions	142,855	-
Net changes in proportionate share of net pension liability	94,707	18,680
District contributions subsequent to the measurement date	100,746	-
Total	\$ 341,158	\$ 67,427

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to pensions will be recognized as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2020	\$ 59,995
2021	46,727
2022	22,595
2023	14,795
2024	29,007
Thereafter	(134)
	\$ 172,985

**Actuarial Methods and Assumptions**

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2017, and rolling forward the total pension liability to June 30, 2018. The financial reporting actuarial valuation as of June 30, 2017, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2017
Measurement date	June 30, 2018
Experience study	July 1, 2010, through June 30, 2015
Actuarial cost method	Entry Age Normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant. Based on the model for CalSTRS consulting actuary investment practice, a best estimate range was determined assuming the portfolio is re-balanced annually and that the annual returns are lognormally distributed and independent from year to year to develop expected percentile for the long-term distribution of annualized returns.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

The assumed asset allocation is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Long-term Expected Real Rate of Return*</b>
Global Equity	47%	6.30%
Fixed Income	12%	0.30%
Real Estate	13%	5.20%
Private Equity	13%	9.30%
Cash/Liquidity	2%	-1.00%
Risk Mitigating Strategies	9%	2.90%
Inflation Sensitive	4%	3.80%
	100%	

\*20-year geometric average

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Plan's net pension liability	\$ 1,347,120	\$ 919,609	\$ 565,161

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in CalSTRS' separately issued Comprehensive Annual Financial Report (CAFR).

**SIERRA COUNTY OFFICE OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2019**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

**California Public Employees' Retirement System (CalPERS)**

**Plan Description**

Qualified employees are eligible to participate in the School Employer Pool (SEP) and the Safety Risk Pool under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plans regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2016, annual actuarial valuation reports, Schools Pool Actuarial Valuation, and the Risk Pool Actuarial Valuation Report, Safety. These report(s) and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>

**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or age 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2019, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.000%	6.500%
Required employer contribution rate	18.062%	18.062%

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the 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 District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2019, are presented above, and the total District contributions were \$67,557.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

As of June 30, 2019, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$631,055. The net pension liability was measured as of June 30, 2018. 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 plan relative to the projected contributions of all participating college districts, actuarially determined. The District's proportionate share for the measurement periods of June 30, 2018 and June 30, 2017, was 0.0024 percent and 0.0025 percent, respectively, resulting in a net decrease in the proportionate share of 0.0001 percent.

For the year ended June 30, 2019, the District recognized pension expense of \$54,571. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ 5,175	\$ -
Differences between expected and actual experience	41,369	-
Changes in assumptions	63,009	-
Net changes in proportionate share of net pension liability	-	246,350
District contributions subsequent to the measurement date	67,557	-
Total	\$ 177,110	\$ 246,350

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to pensions will be recognized as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2020	\$ (773)
2021	(17,283)
2022	(66,870)
2023	(51,871)
	\$ (136,797)

**Actuarial Methods and Assumptions**

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2017, and rolling forward the total pension liability to June 30, 2018. The financial reporting actuarial valuation as of June 30, 2017, used the following methods and assumptions, applied to all prior periods included in the measurement

Valuation date	June 30, 2017
Measurement date	June 30, 2018
Experience study	July 1, 1997, through June 30, 2011
Actuarial cost method	Entry Age Normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

Mortality assumptions are based on mortality rates resulting from the most recent CalPERS experience study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include five years of projected ongoing mortality improvement using Scale AA published by the Society of Actuaries.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

**Actuarial Methods and Assumptions , continued**

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations, as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the 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 one quarter of one percent. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<b>Asset Class*</b>	<b>Assumed Asset Allocation</b>	<b>Real Return Years 1 - 10**</b>	<b>Real Return Years 11 +***</b>
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Assets	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%
	100%		

\*In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

\*\*An expected inflation of 2.0% used for this period

\*\*\*An expected inflation of 2.92% used for this period

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.



**SIERRA COUNTY OFFICE OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2019**

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**NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued**

**Discount Rate, continued**

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
Plan's net pension liability	\$ 918,786	\$ 631,055	\$ 392,341

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in CalPERS' separately issued Comprehensive Annual Financial Report (CAFR).

**On-Behalf Payments**

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$78,856 to CalSTRS and \$21,424 to CalPERS.

**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS**

**Plan Description**

The County Office of Education's defined benefit OPEB plan (the Plan), provides OPEB for all permanent fulltime employees of the County Office of Education. The Plan 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 lies 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 GASB Statement No. 75.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS, continued**

For the fiscal year ended June 30, 2019, the District reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability (Asset)	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense (Benefit)
District Plan	\$ 103,374	\$ -	\$ -	3,486

**Plan Description**

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

**Benefits Provided**

Confidential and Classified Employees with a minimum of 25 years of experience 5 years with the County, 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, 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 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, OPEB benefits are administered by its personnel. No separate financial statements are issued.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS, continued**

**Employees Covered by Benefit Terms**

At June 30, 2018, the measurement date, the following retirees were covered by the benefit terms:

	Number of Participants
Inactive Employees Receiving Benefits	1
Active Employees	11
	<u>12</u>

**Total OPEB Liability**

The County Office of Education's total OPEB liability of \$3,486 was measured as of June 30, 2018 and was determined by an actuarial valuation as of that date.

**Actuarial Assumptions and Other Inputs**

The total OPEB liability in the June 30, 2018 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, 2018
Measurement date	June 30, 2018
Fiscal year	July 1st to June 30th
Actuarial cost methods	Entry age normal cost method
Inflation rate	2.75%
Discount rate	3.89%
Payroll increase	3.25% for CalPERS 3.50% for CalSTRS
Healthcare cost trend rate	7.50% decreasing to 5.00% for years 2024 and after

**Discount Rate**

The discount rate of 3.89% 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.

**Mortality Rates**

Mortality rates were based on the 2014 CalPERS Active Mortality for Miscellaneous Employees table created by CalPERS. The CalPERS mortality tables created by CalPERS are modified versions of the Society of Actuaries Scale BB mortality table, as adjusted for data from CalSTRS members.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS, continued**

**Changes in Total OPEB Liability**

	Increase/(Decrease)		
	Total OPEB Liability	Total Fiduciary Net Position	Net OPEB Liability (Asset)
	(a)	(b)	(a) - (b)
Balance July 1, 2017	\$ 99,906	\$ -	\$ 99,906
Changes for the year:			
Service cost	5,094	-	5,094
Interest	3,938	-	3,938
Employer contributions	-	3,571	(3,571)
Expected benefit payments	(3,571)	(3,571)	-
Other	(1,993)	-	(1,993)
Net change	3,468	-	3,468
Balance June 30, 2018	\$ 103,374	\$ -	\$ 103,374

There were no changes in benefit terms or assumptions and other inputs for the fiscal year ended June 30, 2019.

**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 (2.89%) or 1-percentage-point-higher (4.89%) than the current discount rate:

	Discount Rate 1% Lower (2.89%)	Current Discount Rate (3.89%)	Discount Rate 1% Higher (4.89%)
Net OPEB liability	\$ 109,097	\$ 103,374	\$ 98,142

**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 District'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:

	Trend Rate 1% Lower (6.50% decreasing to 4.00%)	Current Trend Rate (7.50% decreasing to 5.00%)	Trend Rate 1% Higher (8.50% decreasing to 6.00%)
Net OPEB liability	\$ 94,930	\$ 103,374	\$ 116,830

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS, continued**

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

For the year ended June 30, 2019 the County Office of Education recognized OPEB expense of \$3,486. At June 30, 2019 the County Office of Education did not report any deferred outflows of resources or deferred inflows of resources relating to OPEB.

**NOTE 10 – COMMITMENTS AND CONTINGENCIES**

**Litigation**

The County Office of Education is not involved in litigation.

**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.

**NOTE 11 – PRIOR PERIOD ADJUSTMENT**

The County Office restated its beginning net position by \$(4,988) for the year ended June 30, 2019. The restatement was to capital assets to align the balances with the capital asset schedule.

**NOTE 12 – SUBSEQUENT EVENTS**

Sierra County Office of Education has evaluated subsequent events for the period from June 30, 2019 through December 15, 2019, the date the financial statements were available to be issued. Management did not identify any transactions that require disclosure or that would have an impact on the financial statements.

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**REQUIRED SUPPLEMENTARY INFORMATION**

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**SIERRA COUNTY OFFICE OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2019**

	<b>Budgeted Amounts</b>		<b>Actual (Budgetary Basis)</b>	<b>Variances - Final to Actual</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
LCFF sources	\$ 843,570	\$ 843,570	\$ 851,039	\$ 7,469
Federal sources	162,418	162,418	158,912	(3,506)
Other state sources	678,741	678,741	634,134	(44,607)
Other local sources	307,293	307,293	486,100	178,807
<b>Total Revenues</b>	<b>1,992,022</b>	<b>1,992,022</b>	<b>2,130,185</b>	<b>138,163</b>
<b>EXPENDITURES</b>				
Certificated salaries	559,561	559,561	675,798	116,237
Classified salaries	414,447	414,447	401,509	(12,938)
Employee benefits	496,901	496,901	553,278	56,377
Books and supplies	104,053	104,053	35,460	(68,593)
Services and other operating expenditures	615,871	615,871	519,917	(95,954)
Capital outlay	317,664	317,664	291,968	(25,696)
Other outgo				
Excluding transfers of indirect costs	24,428	24,428	47,204	22,776
<b>Total Expenditures</b>	<b>2,532,925</b>	<b>2,532,925</b>	<b>2,525,134</b>	<b>(7,791)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(540,903)</b>	<b>(540,903)</b>	<b>(394,949)</b>	<b>130,372</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	52,121	52,121	58,575	6,454
<b>Net Financing Sources (Uses)</b>	<b>52,121</b>	<b>52,121</b>	<b>58,575</b>	<b>6,454</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(488,782)</b>	<b>(488,782)</b>	<b>(336,374)</b>	<b>152,408</b>
<b>Fund Balance - Beginning</b>	<b>2,846,059</b>	<b>2,846,059</b>	<b>2,846,059</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 2,357,277</b>	<b>\$ 2,357,277</b>	<b>\$ 2,509,685</b>	<b>\$ 152,408</b>

**SIERRA COUNTY OFFICE OF EDUCATION  
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS  
FOR THE YEAR ENDED JUNE 30, 2019**

	2019	2018
Total OPEB liability		
Service cost	\$ 5,094	\$ 5,796
Interest	3,938	3,261
Changes of assumptions	-	(8,789)
Benefit payments	(3,571)	(27,681)
Other	(1,993)	-
Net change in total OPEB liability	3,468	(27,413)
Total OPEB liability, beginning of year	99,906	127,319
Total OPEB liability, end of year (a)	\$ 103,374	\$ 99,906
Plan fiduciary net position		
Employer contributions	\$ 3,571	\$ 27,681
Expected benefit payments	(3,571)	(27,681)
Change in plan fiduciary net position	-	-
Fiduciary trust net position, beginning of year	-	-
Fiduciary trust net position, end of year (b)	\$ -	\$ -
Net OPEB liability, ending (a) - (b)	\$ 103,374	\$ 99,906
Covered payroll	\$ 1,098,580	\$ 861,043
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%
Net OPEB liability as a percentage of covered payroll	9%	12%

*Note: In the future, as data becomes available, ten years of information will be presented.*



**SIERRA COUNTY OFFICE OF EDUCATION  
SCHEDULE OF CONTRIBUTIONS – OPEB  
FOR THE YEAR ENDED JUNE 30, 2019**

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	2019	2018
Actuarially determined contribution	\$ 18,548	\$ 8,671
Contributions in relations to the actuarially determined contribution	18,548	20,760
Contribution deficiency (excess)	\$ -	\$ (12,089)
Covered-employee payroll	\$ 1,098,580	\$ 861,043
Contribution as a percentage of covered-employee payroll	1.69%	2.41%

*Note: In the future, as data becomes available, ten years of information will be presented.*

**SIERRA COUNTY OFFICE OF EDUCATION  
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
FOR THE YEAR ENDED JUNE 30, 2019**

<b>CalSTRS</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
District's proportion of the net pension liability	0.0010%	0.0010%	0.0007%	0.0011%	0.0007%
District's proportionate share of the net pension liability	\$ 919,609	\$ 889,661	\$ 620,236	\$ 497,299	\$ 269,092
State's proportionate share of the net pension liability associated with the District	526,545	528,221	323,525	268,306	139,965
Total	\$ 1,446,154	\$ 1,417,882	\$ 943,761	\$ 765,605	\$ 409,057
District's covered - employee payroll	\$ 618,833	\$ 548,850	\$ 508,613	\$ 341,351	\$ 336,050
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	149%	162%	122%	146%	80%
Plan fiduciary net position as a percentage of the total pension liability	71%	69%	70%	74%	77%
<b>CalPERS</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
District's proportion of the net pension liability	0.0024%	0.0025%	0.0026%	0.0027%	0.0029%
District's proportionate share of the net pension liability	\$ 631,055	\$ 607,454	\$ 523,055	\$ 390,964	\$ 329,221
District's covered - employee payroll	\$ 374,028	\$ 312,193	\$ 313,538	\$ 294,962	\$ 294,958
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	169%	248%	243%	133%	112%
Plan fiduciary net position as a percentage of the total pension liability	71%	72%	74%	79%	83%

*Note: In the future, as data becomes available, ten years of information will be presented.*

**SIERRA COUNTY OFFICE OF EDUCATION  
SCHEDULE OF CONTRIBUTIONS – PENSIONS  
FOR THE YEAR ENDED JUNE 30, 2019**

<b>CalSTRS</b>	<b>Reporting Fiscal Year</b>				
	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 100,746	\$ 79,199	\$ 38,811	\$ 30,312	\$ 27,015
District's contributions in relation to the statutorily required contribution	100,746	79,199	38,811	30,312	27,015
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 618,833	\$ 548,850	\$ 508,613	\$ 381,088	\$ 336,050
District's contributions as a percentage of covered-employee payroll	16.28%	14.43%	7.63%	7.95%	8.04%
<b>CalPERS</b>	<b>Reporting Fiscal Year</b>				
	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 67,557	\$ 57,268	\$ 37,641	\$ 34,720	\$ 34,421
District's contributions in relation to the statutorily required contribution	67,557	57,268	37,641	34,720	34,421
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 374,028	\$ 368,995	\$ 270,994	\$ 317,658	\$ 294,958
District's contributions as a percentage of covered-employee payroll	18.06%	15.52%	13.89%	10.93%	11.67%

*Note: In the future, as data becomes available, ten years of information will be presented.*

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2019**

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**NOTE 1 – PURPOSE OF SCHEDULES**

**Budgetary Comparison Schedules**

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

**Schedule of Changes in the Net OPEB Liability and Related Ratios**

This schedule presents information on the District's changes in the total OPEB liability, including beginning and ending balances, and the total OPEB liability. In the future, as data becomes available, ten years of information will be presented.

***Change in Benefit Terms*** - There were no changes in benefit terms since the previous valuation for other postemployment benefits.

***Change of Assumptions*** - There were no change in assumptions since the previous valuation for other postemployment benefits.

**Schedule of Contributions – OPEB**

A 10-year schedule presenting for each year the information indicated in subparagraphs (1)–(6), if an actuarially determined contribution is calculated for employers or non-employer contributing entities. The schedule should identify whether the information relates to the employers, non-employer contributing entities, or both.

An actuarially determined contribution was not calculated, therefore the Schedule of OPEB Contributions is not applicable and not presented.

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2019**

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**NOTE 1 – PURPOSE OF SCHEDULES, contributions**

**Schedule of the Proportionate Share of the Net Pension Liability**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered-employee payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

***Changes in Benefit Terms*** - There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

***Changes of Assumptions*** - There were no changes of assumptions since the previous valuations for both CalSTRS and CalPERS.

**Schedule of Contributions – Pensions**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered-employee payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered-employee payroll.

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**OTHER SUPPLEMENTARY INFORMATION**

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**SIERRA COUNTY OFFICE OF EDUCATION  
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
 JUNE 30, 2019**

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The Sierra County Office of Education was established in 1956 and operates in an area of approximately 1,600 square miles in Plumas and Sierra Counties. There were no changes in the area of operation during the year. The County Office provides Special Education, Counseling, and County School services. Sierra County has one school district, the Sierra-Plumas Joint Unified School District.

GOVERNING BOARD		
Name	Office	Term Expires
Mike Moore	President	December 2022
Allen Wright	Vice President	December 2022
Vacant	Clerk	Not Applicable
Jennifer Grant	Member	December 2020
Patricia Hall	Member	December 2022

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ADMINISTRATION

James T. Berardi  
*Superintendent*

Nona Griesert  
*Business Manager*

**SIERRA COUNTY OFFICE OF EDUCATION  
SCHEDULE OF AVERAGE DAILY ATTENDANCE  
FOR THE YEAR ENDED JUNE 30, 2019**

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	<b>Second Period Report</b>	<b>Annual Report</b>
	Certification No. (0CE2C741)	Certification No. (84ACFA8A)
County School Tuition		
Transitional Kindergarten through third	4.94	3.92
Fourth through Sixth	1.87	1.91
Seventh and Eighth	0.95	1.90
Ninth through twelfth	4.51	4.80
Total County School Tuition	12.27	12.53
Special Education - Special Day Class		
Transitional Kindergarten through third	1.54	2.19
Fourth through Sixth	0.61	1.27
Total Special Education - Special Day Class	2.15	3.46
ADA Totals	14.42	15.99



**SIERRA COUNTY OFFICE OF EDUCATION  
SCHEDULE OF INSTRUCTIONAL TIME  
FOR THE YEAR ENDED JUNE 30, 2019**

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Grade Level	Minutes Requirement	2018-19	Number of Days		Status
		Actual Minutes	Traditional Calendar	Multitrack Calendar	
Kindergarten	36,000	37,560	180	N/A	Complied
Grade 1	50,400	52,545	180	N/A	Complied
Grade 2	50,400	52,545	180	N/A	Complied
Grade 3	50,400	52,545	180	N/A	Complied
Grade 4	54,000	55,760	180	N/A	Complied
Grade 5	54,000	55,790	180	N/A	Complied
Grade 6	54,000	55,790	180	N/A	Complied
Grade 7	54,000	65,070	180	N/A	Complied
Grade 8	54,000	65,070	180	N/A	Complied
Grade 9	64,800	65,070	180	N/A	Complied
Grade 10	64,800	65,070	180	N/A	Complied
Grade 11	64,800	65,070	180	N/A	Complied
Grade 12	64,800	65,070	180	N/A	Complied

*The County Office of Education participated in Longer Day incentives and is funded at a level for a County Office of Education that has not met or exceeded its LCFF target funding.*

**SIERRA COUNTY OFFICE OF EDUCATION  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2019**

	<b>2019 (Budget)</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
General Fund - Budgetary Basis**				
Revenues and Other Financing Sources	\$ 1,977,816	2,188,760	2,079,520	1,963,552
Expenditures and Other Financing Uses	2,322,201	2,525,134	1,964,378	1,946,974
Net Change in Fund Balance	(344,385)	(336,374)	115,142	16,578
Ending Fund Balance	\$ 2,165,300	\$ 2,509,685	\$ 2,846,059	\$ 2,730,917
Available Reserves*	\$ 1,999,851	\$ 2,384,712	\$ 2,656,903	\$ 2,539,986
Available Reserves as a Percentage of Outgo	86.1%	94.4%	135.3%	130.5%
Long-term Debt	\$ 1,659,042	\$ 1,659,042	\$ 1,460,479	\$ 1,488,640
Average Daily Attendance at P-2	14	14	17	17

\* Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainty contained within the General Fund.

\*\*This schedule reflects General Fund budgetary fund basis, which excludes the Forest Reserve Fund.

The General Fund balance has decreased by \$221,232 over the past two years. The fiscal year 2019-2020 budget projects a budget decrease of \$344,385. For a district this size, the State recommends available reserves of at least three percent of total General Fund expenditures, transfers out, and other uses (total outgo).

Total long-term obligations have increased by \$170,402 over the past two years.

Average daily attendance has decrease by 3 over the past two years. No change in ADA is anticipated during fiscal year 2019-2020.

**SIERRA COUNTY OFFICE OF EDUCATION  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019**

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There were no adjustments to the Unaudited Actual Financial Report which require reconciliation to the audited financial statements for the year ended June 30, 2019.

**SIERRA COUNTY OFFICE OF EDUCATION  
SCHEDULE CHARTER SCHOOLS  
FOR THE YEAR ENDED JUNE 30, 2019**

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<b>Charter School</b>	<b>Included in Audit Report</b>
None	N/A

**SIERRA COUNTY OFFICE OF EDUCATION  
NOTE TO SUPPLEMENTARY INFORMATION  
JUNE 30, 2019**

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**NOTE 1 – PURPOSES OF SCHEDULES**

**Local Education Agency Organization Structure**

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

**Schedule of Average Daily Attendance**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. 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. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**Schedule of Instructional Time**

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 instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206. The District neither met nor exceeded its targeted funding.

Districts must maintain their instructional minutes at the 1986-87 requirement as required by *Education Code* Section 46201.

**Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

**Schedule of Financial Trends and Analysis**

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.

**Schedule of Charter Schools**

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

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## **OTHER INDEPENDENT AUDITORS' REPORTS**

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Trustees  
Sierra County Office of Education  
Loyalton, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sierra County Office of Education, as of and for the year ended June 30, 2019, 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 15, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Sierra County Office of Education's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sierra County Office of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

## 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are *required to be reported under Government Auditing Standards*.

## Purpose of this Report

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

*CWDL, Certified Public Accountants*

San Diego, California  
December 15, 2019





## INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Trustees  
Sierra County Office of Education  
Loyalton, California

### Report on State Compliance

We have audited the County Office's compliance with the types of compliance requirements described in the *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 that could have a direct and material effect on each of the County Office's state programs identified below for the fiscal year ended June 30, 2019.

### Management's Responsibility for State Compliance

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

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the *State's audit guide, 2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State's audit guide, *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about the County Office's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County Office's compliance with those requirements.

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

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Not applicable
Continuation Education	Not applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Not applicable
Classroom Teacher Salaries	Not applicable
Early Retirement Incentive	Not applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not applicable
K-3 Grade Span Adjustment	Not applicable
Transportation Maintenance of Effort	Not applicable
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not applicable
California Clean Energy Jobs Act	Not applicable
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Not applicable
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Charter Schools:	
Attendance	Not applicable
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes - Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

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.

## Opinion on State Compliance

In our opinion, the Sierra County Office of Education complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2019.

## Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion of the effectiveness of the entity's internal control or on compliance outside of the items tested as noted above. This report is an integral part of an audit *performed in accordance with the 2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810 in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

*CWDL, Certified Public Accountants*

San Diego, California  
December 15, 2019

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## **FINDINGS AND RECOMMENDATIONS SECTION**

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**SIERRA COUNTY OFFICE OF EDUCATION  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED JUNE 30, 2019**

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**FINANCIAL STATEMENTS**

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Noted</u>
Non-compliance material to financial statements noted?	<u>No</u>

**STATE AWARDS**

Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>
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**SIERRA COUNTY OFFICE OF EDUCATION  
FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2019**

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<u>FIVE DIGIT CODE</u>	<u>AB3627 FINDING TYPES</u>
20000	Inventory of Equipment
30000	Internal Control
60000	Miscellaneous

*There were no financial statements findings for the year ended June 30, 2019.*

**SIERRA COUNTY OFFICE OF EDUCATION  
STATE AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2019**

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<b>FIVE DIGIT CODE</b>	<b>AB3627 FINDING TYPES</b>
10000	Attendance
40000	State Compliance
42000	Charter School Facilities Program
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Missassignments
72000	School Accountability Report Card

***There were no state award findings or questioned costs identified for the year ended June 30, 2019.***

**SIERRA COUNTY OFFICE OF EDUCATION  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2019**

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**FINDING #2018-001 LACK OF SEGREGATION OF DUTIES (CDDC#30000)**

**Criteria**

Yellow Book paragraphs 5.10-5.14 and Appendix I, SAS No. 122.

**Condition**

An inadequate segregation of duties exists at the County Office in several key areas:

In the areas of capital assets, grant and entitlement revenues, accounts receivable, unearned revenues, and the financial close and reporting process, the CBO has primary responsibility for recording, reconciling and in some cases authorizing transactions, without review by any individual of comparable accounting experience, or financial knowledge of the County Office.

Other individuals in the business office have duties which crossover other areas of responsibility, such as access to recording transactions in the general ledger, yet also responsibility for preparing reconciliations.

**Questioned Costs**

None.

**Effect**

The Office of Education has exposure to risk of financial statement misstatement and the potential risk of fraud.

**Cause**

The County Office does not have sufficient staff to adequately separate the authorization, recording, custody, reconciliation, and review functions that are needed in an ideal system of internal controls.

**Recommendation**

We recommend that the Office of Education employees and Board maintain diligence for the potential risks of not having an adequate segregation of duties.

**Corrective Action Plan**

The County Office of Education concurs with this finding.

**Current Status**

Implemented in 2018-19.



## CSBA POLICY GUIDE SHEET – January 14, 2020

### **BP/AR 5116.1 - Intradistrict Open Enrollment**

(BP/AR revised)

Policy and regulation updated to delete material related to transfers under the state Open Enrollment Act and federal Program Improvement, as those programs are no longer operational. Policy also reflects **NEW LAW (AB 1127)** which requires districts to approve an intradistrict transfer request for a student who is a victim of bullying, as defined. Optional item added for districts electing to offer intradistrict transfers to all students in a school identified by the California Department of Education (CDE) for comprehensive support and improvement (CSI), in which case priority must be given to the lowest achieving students from low-income families. Regulation revised to clarify timelines for transfers out of schools identified by CDE as "persistently dangerous." For districts that offer transfers out of CSI schools, regulation allows a transfer student the opportunity to remain in the school of enrollment until completing the highest grade offered at that school.

### **BP/AR 5117 - Interdistrict Attendance**

(BP/AR revised)

Policy updated to reflect **NEW LAW (AB 1127)** which requires districts to provide transportation assistance to transfer students who are victims of bullying or are children of active duty military parents/guardians, if they are also eligible for free or reduced-priced meals. Regulation updated to reflect provisions of AB 1127 which (1) prohibit consideration of specified characteristics when selecting students for transfer who are victims of bullying or children of active duty military parents/guardians and (2) require a district to accept a transfer out of the district for a victim of bullying if the district has only one school offering the student's grade level.

### **AR 5125 - Student Records**

(AR revised)

Regulation updated to reflect **NEW LAW (AB 711)** which requires districts to update the records of a former student who submits a written request or government-issued documentation of a name and/or gender change. Regulation also revised to reflect current law regarding the timeline for submitting the grade point average of students in grade 12 to the Student Aid Commission for use in the Cal Grant postsecondary financial aid program and the timeline for notifying students and parents/guardians of their right to opt out.

### **BP/AR 5131.2 - Bullying**

(BP/AR revised)

Policy updated to reflect **NEW LAW (AB 1127)** which requires a district to approve an intradistrict transfer request for a victim of bullying and, if the district does not have another school with the same grade level, allows a victim of bullying to transfer out of the district. Regulation updated to reflect **NEW LAW (AB 34)** which requires districts to make specified information on bullying and harassment prevention readily accessible on their web sites beginning in the 2020-21 school year.

*\*\*Initially presented at July 2019 meeting – revisions rejected August 2019. Subsequent BP revisions approved 11/12/19\*\**

### **AR 5132 - Dress and Grooming**

(AR revised)

Regulation updated to provide general, gender-neutral guidelines for the dress code that may be revised to reflect district practice; add circumstances under which the dress code should be modified for classes, activities, or individual students; and call for collaboration with law enforcement agencies to update definitions of gang-related apparel.

**BP/AR 5141.21 - Administering Medication and Monitoring Health Conditions**

(BP/AR revised)

Policy updated to reflect **NEW LAW (SB 233)** which authorizes the board to adopt policy allowing a parent/guardian, but not school personnel, to administer medicinal cannabis in a nonsmokeable, nonvapeable form at a school site to a student who is a qualified patient. Policy explains the conflict between state and federal law and provides options for districts to authorize or not authorize administration of medicinal cannabis at a school site. For districts that choose to authorize medicinal cannabis, policy reflects the components that are mandated to be in policy, including requirements for parents/guardians to provide a written medical recommendation for the student to be administered medicinal cannabis, sign in at the school before administering the cannabis, and remove any remaining cannabis from the school site. Regulation reflects **NEW LAW (AB 743)** which requires districts to accept a physician statement for inhaled asthma medication from a health plan operating under the laws of Mexico that is licensed in California.

*\*\*Initially presented at December 2019 meeting\*\**

**AR 5141.26 - Tuberculosis Testing**

(AR revised)

*\*\*Added BP to packet for revisions\*\* KJ*

Regulation updated to reflect guidance from the California Department of Public Health and the Child Health and Disability Prevention office of the California Department of Health Care Services clarifying that the health screening for school entry includes testing for tuberculosis only when required by the local health department. Regulation also reflects law authorizing parents/guardians to submit a signed waiver indicating that they do not want or are unable to obtain the health screening for their child.

# Sierra County/Sierra-Plumas Joint USD

## Board Policy

Students

BP 5116.1

### INTRADISTRICT OPEN ENROLLMENT

Note: Education Code 35160.5 mandates that the Governing Board establish an open enrollment policy within the district for residents of the district. This requirement does not apply to districts with only one school or with schools that do not serve any of the same grade levels.

The Governing Board desires to provide enrollment options that meet the diverse needs and interests of district students and parents/guardians, while also maximizing the efficient use of district facilities, and resources. The Superintendent or designee shall establish procedures for the selection and transfer of students among district schools in accordance with law, Board policy, and administrative regulation.

*(cf. ~~5117 - Interdistrict Attendance~~ 5116.2 - Involuntary Student Transfers)*

*(cf. 5117 - Interdistrict Attendance)*

Note: Education Code 35160.5 mandates that the district's intradistrict open enrollment policy contain the following provision.

The parents/guardians of any student who resides within district boundaries may apply to enroll their child in any district school, regardless of the location of their residence within the district. (Education Code 35160.5)

*(cf. 5111.1 - District Residency)*

The Board shall annually review this policy. (Education Code 35160.5, 48980)

#### Enrollment Priorities

No student currently residing within a school's attendance area shall be displaced by another student transferring from outside the attendance area. (Education Code 35160.5)

*(cf. 5116 - School Attendance Boundaries)*

Note: The following list of intradistrict enrollment priorities should be modified to reflect district practice. Districts must establish priority for circumstances under which the district is required by state or federal law to offer intradistrict enrollment opportunities (items #1-4 below). Anticipated need for these transfers should be considered in determining capacity of district schools for other intradistrict transfers allowed by the district pursuant to items #5-7 below.

The Superintendent or designee shall grant priority ~~to any district for the enrollment of a student to attend another in a~~ district school, ~~including a charter school~~, outside of ~~his/her~~ the student's attendance area as follows:

~~1. Any, if the student enrolled in a district school that has been identified on the state's Open Enrollment Act list (Education Code 48354);~~

~~(cf. 5118 - Open Enrollment Act Transfers)~~

~~2. \_\_\_\_\_ Any student~~

1. Is enrolled in a district school designated by the California Department of Education (CDE) as "persistently dangerous" (20 USC 7912; 5 CCR 11992)

*(cf. 0450 - Comprehensive Safety Plan)*

~~3. \_\_\_\_\_ Any student who is~~ 2. Is a victim of a violent crime while on school grounds (20 USC 7912)

Note: Education Code 46600, as amended by AB 1127 (Ch. 781, Statutes of 2019), requires a district to approve an intradistrict transfer request for a student who is a victim of bullying, as defined in Education Code 48900. If the school requested is at maximum capacity and no other district school offers the student's grade level, the student may request an interdistrict transfer and the transfer may not be prohibited by the district; see BP 5117 - Interdistrict Attendance and AR 5131.2 - Bullying.

3. Is a victim of an act of bullying committed by another district student, as determined through an investigation following the parent/guardian's submission of a written complaint with the school, district, or local law enforcement agency pursuant to Education Code 234.1 (Education Code 46600)

If the district school requested by the student is at maximum capacity, the Superintendent or designee shall accept an intradistrict transfer request for another district school. (Education Code 46600)

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 5131.2 - Bullying)

Note: Item #4 is for use by any district whose board has elected, pursuant to 20 USC 6311, to provide the option for intradistrict transfer to all students in a school identified by the California Department of Education (CDE) for comprehensive support and improvement; see BP 0520.1 - Comprehensive and Targeted Support and Improvement. If the Board allows student transfers on this basis, priority must be given to the lowest achieving students from low-income families, as determined by the district for the purpose of allocating funds to schools pursuant to 20 USC 6313(a)(3). The district may revise item #4 to reflect the criteria used by the district to identify the lowest achieving students.

4. Is currently enrolled in a district school identified by CDE for comprehensive support and improvement, with priority given to the lowest academically achieving students from low-income families as determined pursuant to 20 USC 6313(a)(3) (20 USC 6311)

(cf. 0520.1 - Comprehensive and Targeted Support and Improvement)

Note: Education Code 35160.5 permits, but does not require, the district's policy to include any or all of the following priorities. Items #5-7 below are **optional** and should be deleted or modified to reflect enrollment priorities in the district. Education Code 35160.5 makes no provision related to the duration of any transfer granted pursuant to items #5-7. See the accompanying administrative regulation.

5. Is experiencing special circumstances ~~exist~~ that might be harmful or dangerous to the student in the current attendance area. ~~Special circumstances include, but are, including, but~~ not limited to, threats of bodily harm or threats to the emotional stability of the student. Any such student may transfer to a district school that is at capacity and otherwise closed to transfers. To grant priority under these circumstances, the Superintendent or designee must have received either: (Education Code 35160.5)

a. A written statement from a representative of an appropriate state or local agency, including, but not necessarily limited to, a law enforcement official, ~~or a~~ social worker, or a properly licensed or registered professional ~~such as, including, but not necessarily limited to,~~ a psychiatrist, psychologist, ~~or~~ marriage and family therapist, ~~clinical social worker, or professional clinical counselor~~

b. A court order, including a temporary restraining order and injunction

5. ~~Any6.~~ Is a sibling of ~~a~~another student already ~~in attendance in~~attending that school

6. ~~Any student whose 7.~~ Has a parent/guardian ~~is assigned to that school as his/her~~ whose primary place of employment ~~is that school~~

## Application and Selection Process

Note: The district should specify the intradistrict open enrollment application window, if any, in the blank provided in the following paragraph.

In order to ensure that priorities for enrollment in district schools are implemented in accordance with law and Board policy, applications for intradistrict open enrollment shall be submitted between May 1 and June 30 of the school year preceding the school year for which the transfer is requested.

Note: Education Code 35160.5 mandates that the district's intradistrict open enrollment policy contain all the elements listed in the remainder of this section.

Education Code 35160.5 requires districts to calculate capacity in a nonarbitrary manner using student enrollment and available space. The law does not provide a specific formula for the calculation, but the district may want to include unique factors specific to the school to calculate available space, such as class size reduction requirements and space needs for specialized programs. The district may modify the following paragraph to include the specific formula for calculating school capacity for schools within the district.

The Superintendent or designee shall calculate each school's capacity in a nonarbitrary manner using student enrollment and available space. (Education Code 35160.5)

Note: Pursuant to Education Code 35160.5, the district must use a random, unbiased process (e.g., a lottery) to select students for intradistrict open enrollment when requests for admission exceed the capacity of the school. The California Attorney General (85 Ops.Cal.Atty.Gen. 95 (2002)) has opined that a "first come, first served" selection policy does not constitute a random, unbiased process.

An exception in Education Code 35160.5 gives districts the authority to maintain appropriate racial and ethnic balances across district schools. However, in Crawford v. Huntington Beach Union High School District, a California appellate court held that a district's intradistrict enrollment policy which contained a racial and ethnic balance component as authorized by Education Code 35160.5 was unconstitutional. According to the court, the constitutional provisions added by Proposition 209 prohibit a district from adopting a policy containing different admission criteria on the basis of race. Because of the legal uncertainty surrounding this issue, the following paragraph does not reflect the provisions of Education Code 35160.5 relative to racial and ethnic balance. The district should consult legal counsel regarding any policy or regulation dealing with maintenance of racial or ethnic balance.

Except for the enrollment priorities listed above, the Superintendent or designee shall use a random, unbiased selection process to determine whowhich students shall be admitted whenever thea district school receives admission requests that are in excess of the school's capacity. (Education Code 35160.5)

Enrollment decisions shall not be based on a student's academic or athletic performance, except that. However, existing entrance criteria may be used for enrolling students in specialized schools or programs may be used, provided that the criteria are uniformly applied to all applicants. AademicieIn addition, academic performance may be used to determine eligibility for, or placement in, programs for gifted and talented students. (Education Code 35160.5)

*(cf. 6172 - Gifted and Talented Student Program)*

## Transportation

Note: The following section may be revised to reflect district practice.

The district is not obligated to provide transportation for students who are victims of violent criminal offenses or those who wish to transfer out of "persistently dangerous" schools pursuant to 20 USC 7912. If a district chooses to make transportation available to such students, it may use certain federal funds (e.g., Title IV, Part A, and Title V, Part A) to cover the costs. When a district chooses to provide transportation, U.S. Department of Education Guidance (Unsafe School Choice Option) clarifies that the district is not obligated to continue providing or paying for transportation after the school is no longer designated as "persistently dangerous."

In addition, pursuant to 20 USC 6311, the district may use up to five percent of its Title I allocation to pay for the transportation of students who transferred out of a school identified by CDE for comprehensive support and improvement.

~~Except as required for students who transferred out of a Title I program improvement school~~In general, the district shall not be obligated to provide transportation for students who attend school outside their attendance area.

Note: Pursuant to Education Code 46600, as amended by AB 1127, the district must provide transportation assistance to a student who is eligible for free or reduced-price meals and receives an intradistrict transfer as a result of being a victim of bullying. The district may, but is not required to, provide transportation assistance to any other student who is a victim of bullying.

However, upon parent/guardian request, the district shall provide transportation assistance to any student who is eligible for free or reduced-price meals and whose enrollment in a district school outside the student's attendance area is a result of being a victim of bullying. (Education Code 46600)

(cf. 3250 - Transportation Fees)

(cf. 3540 - Transportation)

*Legal Reference:*

EDUCATION CODE

200 Prohibition against discrimination

35160.5 District policies; rules and regulations

35291 Rules

35351 Assignment of students to particular schools

46600-46611 Interdistrict attendance agreements

48200 Compulsory attendance

48204 Residency requirements for school attendance

48300-48316 Student attendance alternatives, school district of choice program

~~48350-48361 Open Enrollment Act~~

48980 Notice at beginning of term

CODE OF REGULATIONS, TITLE 5

11992-11994 Definition of persistently dangerous schools

UNITED STATES CODE, TITLE 20

6311 State plans

6313 Eligibility of schools and school attendance areas; funding allocation

7912 Transfers from persistently dangerous schools

COURT DECISIONS

Crawford v. Huntington Beach Union High School District, (2002) 98 Cal.App.4th 1275

ATTORNEY GENERAL OPINIONS

85 Ops. Cal. Atty. Gen. 95 (2002)

*Management Resources:*

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Public School Choice FAQs

Every Student Succeeds Act 2016-17 School Year Transition Plan, April 2016- Update #8, July 14, 2017

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Transitioning to the Every Student Succeeds Act (ESSA): Frequently Asked Questions, rev. May 4, 2016

Unsafe School Choice Option, May 2004

WEB SITES

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

California Department of Education: <http://www.cde.ca.gov>

U.S. Department of Education: <http://www.ed.gov>

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Policy adopted: April 10, 2007  
revised: May 10, 2011  
revised: September 13, 2016  
revised: January 14, 2020

# Sierra County/Sierra-Plumas Joint USD

## Administrative Regulation

### Students

AR 5116.1

### INTRADISTRICT OPEN ENROLLMENT

#### Transfers for Victims of a Violent Criminal Offense

Note: 20 USC 7912 requires the state to establish and implement a policy requiring that any student who becomes a victim of a violent criminal offense while on school grounds be provided an option to transfer to another district school, including a charter school; see the accompanying Board policy. 20 USC 7912 does not specify which offenses constitute a "violent criminal offense" for purposes of the victim transfer option. According to the California Department of Education (CDE), districts should consider the specific circumstances of the incident on a case-by-case basis, as specified below. The following two paragraphs are consistent with CDE's guidance.

U.S. Department of Education (USDOE) Guidance, Unsafe School Choice Option, suggests that districts should notify parents/guardians of the transfer option "generally within 14 days" after the determination that the student has been a victim of a violent offense. A sample parent/guardian notification letter is available on CDE's web site.

Within a reasonable amount of time, not to exceed 14 calendar days, after it has been determined that a student has been the victim of a violent criminal offense while on school grounds, the student's parents/guardians shall be offered an option to transfer their child to an eligible school identified by the Superintendent or designee. In making the determination that a student has been a victim of a violent criminal offense, the Superintendent or designee shall consider the specific circumstances of the incident and consult with local law enforcement as appropriate. Examples of violent criminal offenses include, but are not limited to, attempted murder, battery with serious bodily injury, assault with a deadly weapon, rape, sexual battery, robbery, extortion, or hate crimes.

The Superintendent or designee shall consider the needs and preferences of the affected student and ~~his/her~~ parent/guardian in making the offer. If the parent/guardian elects to transfer ~~his/her child~~the student, the transfer shall be completed as soon as practicable.

#### Transfers from a "Persistently Dangerous" School

Note: 20 USC 7912 requires the state to establish and implement a policy requiring that all students attending a "persistently dangerous" school be provided an option to transfer to a safe school within the district, including a charter school; see the accompanying Board policy. Pursuant to 5 CCR 11992 and 11993, a school is designated as "persistently dangerous" based on the number of nonstudent firearms violations and the number of student expulsions pursuant to specified Education Code sections over a period of three consecutive years.

USDOE Guidance, Unsafe School Choice Option, provides that a district with one or more schools identified as "persistently dangerous" must, in a timely manner, notify parents/guardians about the school's designation and offer the opportunity to transfer. Although the law does not specify a timeline for the notice, the Guidance provides an example of 10 school days from the time the district learns of the school's identification as "persistently dangerous."

According to the USDOE Guidance, districts should complete transfers of students as quickly as possible, and must offer students who attend persistently dangerous schools the opportunity to transfer to a safe school at least 14 calendar days before the start of the school year. Parental notification regarding the status of the school and the offer to transfer students may be made simultaneously. Timelines in the following section should be revised to reflect district practice.



Upon receipt of notification from the California Department of Education (CDE) that a district school has been designated as "persistently dangerous," intradistrict transfers shall be granted as follows:

1. Within 10 days of receipt of the notification from CDE, the Superintendent or designee shall provide parents/guardians of students attending the school with ~~the following notifications; notice of the school's designation. Along with this notification, or at least 14 calendar days before the start of the school year, the Superintendent or designee shall provide a list of other district schools to which any student of the school that is designated as persistently dangerous may transfer.~~
- ~~1. Within 10 days of receipt of the notification from CDE, notice of the school's designation~~
- ~~2. Within 20 days of receipt of the notification from CDE, notice of the option to transfer their child~~  
(cf. 0450 - Comprehensive Safety Plan)
2. Parents/guardians who desire to transfer their child out of a "persistently dangerous"the school shall provide a written requestresponse to the Superintendent or designee and shall rank-order their preferences from among all schools identified by the Superintendent or designee as eligible to receive transfer students. The Superintendent or designee may establish a reasonable timeline, not to exceed seven school days, for the submission of parent/guardian requests.
3. The Superintendent or designee shall consider the needs and preferences of students and parents/guardians before making an assignment, but is not obligated to accept the parent/guardian's preference if the assignment is not feasible due to space constraints or other considerations. For students whose parents/guardians accept the offer, the transfer shall generally be made within 30 school days of receiving the notice of the school's designation from the CDE. If parents/guardians decline the assigned school, the student may remain in his/her currentThe Superintendent or designee shall notify the parents/guardians of the assigned school.
4. For students whose parents/guardians accept the offer, the transfer shall be made as quickly as possible. If the parents/guardians decline the assigned school, the student may remain in the current school.

Note: USDOE Guidance, Unsafe School Choice Option, advises that the district can determine whether transfers will be temporary or permanent, but transfers must remain in effect as long as the student's original school is identified as persistently dangerous. The following optional paragraph reflects USDOE suggestions as to factors that might be considered in determining whether the transfer should be permanent and may be revised to reflect district practice.

The transfer shall remain in effect as long as the student's school of origin is identified as "persistently dangerous." The Superintendent or designee may choose to make the transfer permanent based on the educational needs of the student, parent/guardian preferences, and other factors affecting the student's ability to succeed if returned to the school of origin.



Note: USDOE Guidance, Unsafe School Choice Option, encourages, but does not require, districts to develop a transfer program with a neighboring district. The following paragraph is optional.

The Superintendent or designee shall cooperate with neighboring districts to develop an interdistrict transfer program in the event that space is not available in a district school.

*(cf. 5117 - Interdistrict Attendance)*

### **Other Intradistrict Open Enrollment**

Note: The following section provides optional procedures for intradistrict enrollment pursuant to Education Code 35160.5 and may be revised to reflect district practice.

Except for transfers for victims of a violent crime and from a "persistently dangerous school," the following procedures shall apply to intradistrict open enrollment:

1. The Superintendent or designee shall identify those schools which may have space available for additional students. A list of those schools and open enrollment applications shall be available at each school site, the district office, and on the district's web site.

Note: Because Education Code 35160.5 requires the use of a lottery process, openings which occur later during the year should be filled only by applicants whose names are drawn in the lottery. Late applicants should not be added to the waiting list, but should instead wait for a subsequent lottery.

2. After the enrollment priorities have been applied in accordance with Board policy, if there are more requests for a particular school than there are spaces available, a random drawing shall be held from the applicant pool. A waiting list shall be established to indicate the order in which applicants may be accepted if openings occur during the year. Late applicants shall not be added to the waiting list for the current year but shall instead wait for a subsequent lottery.
3. The Superintendent or designee shall provide written notification to applicants as to whether their applications have been approved, denied, or placed on a waiting list. If the application is denied, the reasons for denial shall be stated.
4. Approved applicants must confirm their enrollment within 10 school days.

Note: The following paragraph is for use by districts that offer intradistrict transfers to students enrolled in a school that has been identified by CDE for comprehensive support and improvement. See the accompanying Board policy.

Any student who, ~~prior to the 2016-17 school year, was is~~ granted a transfer out of a ~~Title I~~ school that had been identified ~~for program~~ by CDE for comprehensive support and improvement shall be allowed to remain in the school of enrollment until ~~he/she completes~~ completing the highest grade offered at that school. (20 USC 6311)

*(cf. 0520.2 - ~~Title I Program I - Comprehensive and Targeted Support and Improvement Schools~~)*

Note: The following paragraph is optional. Education Code 35160.5 makes no provision related to the duration of any transfer granted pursuant to Education Code 35160.5. Thus, it appears to be within the district's discretion to determine whether students who do not reside within a school's attendance area should be required to reapply for open enrollment each year. However, Education Code 35160.5 specifies that a student currently residing within a school's attendance area cannot be displaced by another student transferring from outside the attendance area.

A student granted intradistrict enrollment under other circumstances shall not be required to reapply for readmission but may be subject to displacement due to excessive enrollment.

Any complaints regarding the open enrollment process shall be submitted in accordance with the applicable complaint procedure.

*(cf. 1312.3 - Uniform Complaint Procedures)*

### **Notifications**

Notifications shall be sent to parents/guardians at the beginning of each school year describing all current statutory attendance options and local attendance options available in the district. Such notification shall include: (Education Code 35160.5, 48980)

1. All options for meeting residency requirements for school attendance  
*(cf. 5111.1 - District Residency)*  
~~*(cf. 5118 - Open Enrollment Act Transfers)*~~
2. Program options offered within local attendance areas
3. A description of any special program options available on both an interdistrict and intradistrict basis
4. A description of the procedure for application for alternative attendance areas or programs and the appeals process available, if any, when a change of attendance is denied
5. A district application form for requesting a change of attendance
6. The explanation of attendance options under California law as provided by ~~the~~CDE  
*(cf. 5145.6 - Parental Notifications)*

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Regulation approved: April 10, 2007  
revised: May 10, 2011  
revised: September 13, 2016  
revised: January 14, 2020

# Sierra County/Sierra-Plumas Joint USD

## Board Policy

Students  
BP 5117

### INTERDISTRICT ATTENDANCE

Note: The Education Code provides a number of options under which a district may enroll a student whose parent/guardian does not reside within district boundaries. Under an "interdistrict attendance permit" or "reciprocal agreement" pursuant to Education Code 46600-46610, a student may attend school in a different district when both the district of residence and the district of proposed attendance agree (Option 1 below). Alternatively, pursuant to Education Code 48300-48317, the Governing Board may declare the district to be a "school district of choice" willing to accept a specific number of interdistrict transfers into the district through a random selection process (Option 2 below). In order to maintain the integrity of the random selection process, it is recommended that a school district of choice not also accept transfers under the interdistrict attendance permit option except when extraordinary circumstances exist, as provided in Option 2 below. Districts that wish to use both sources of authority should consult legal counsel. In addition, pursuant to Education Code 48204, a district may authorize a student whose parent/guardian is employed within district boundaries to attend a school in the district (Allen bill transfer); see AR 5111.1 - District Residency.

The Governing Board recognizes that parents/guardians of students who reside within the geographic boundaries of one district may, for a variety of reasons, desire to enroll their children in a school in another district. (*cf. 5111.1 - District Residency*); (*cf. 5116.1 - Intradistrict Open Enrollment*)

#### Interdistrict Attendance Agreements and Permits

Note: The following section is for use by districts that have entered into an agreement with one or more other districts to accept student transfers through interdistrict attendance permits pursuant to Education Code 46600-46610. Districts selecting this option should also select Option 1 in the accompanying administrative regulation.

The Board may enter into an agreement with any other school district, for a term not to exceed five school years, for the interdistrict attendance of students who are residents of the districts. (Education Code 46600)

Note: Education Code 46600 requires that the interdistrict attendance agreement specify the terms and conditions under which individual permits may be granted or denied. In addition, pursuant to Education Code 46600, students who have been granted an interdistrict attendance permit must be allowed to continue to attend the school without having to reapply unless the agreement between the two districts contains specific agreed-upon standards for reapplication; see the accompanying administrative regulation. Districts also may include in the agreement the agreed-upon standards for revocation of students' interdistrict attendance. Examples of conditions that may result in revocation include falsification of information stated on the permit application, unsatisfactory attendance, continual disruption, or poor academic achievement.

The agreement shall specify the terms and conditions under which interdistrict attendance shall be permitted or denied. It also may contain standards agreed ~~to~~upon by both districts for reapplication and/or revocation of the student's permit. (Education Code 46600)

Note: Pursuant to Education Code 46600, it is the responsibility of the superintendent or designee of the district of residence, subject to board policies of the district of residence and terms of the agreement, to issue an individual permit verifying the district's approval of an interdistrict transfer out of the district. The permit shall become valid when endorsed by the board's designee in the district of proposed enrollment. See the accompanying administrative regulation for procedures to follow when the permit is denied.

Upon receiving a permit for transfer into the district that has been approved by the student's district of residence, or upon receiving a written request from the parent/guardian of a district student who wishes to

enroll in another district, the Superintendent or designee shall review the request and may approve or deny the permit subject to the terms and conditions of the interdistrict attendance agreement.

## Transportation

Note: The following optional section is for use by all districts and should be revised to reflect district practice. Districts are not required to provide transportation or transportation assistance to students admitted under an interdistrict attendance permit pursuant to Education Code 46600-46610, except that Education Code 46600, as amended by AB 1127 (Ch. 781, Statutes of 2019), requires the district of enrollment to provide transportation assistance to a student who is eligible for free or reduced price meals and is either a child of an active military duty parent/guardian or a victim of an act of bullying, as defined in Education Code 48900.

Upon parent/guardian request, the district shall provide transportation assistance to a student receiving an interdistrict transfer who is eligible for free and reduced-price meals and is the child of an active duty military parent/guardian or a victim of bullying, as defined in Education Code 46600. (Education Code 46600) (cf. 3553 - Free and Reduced Price Meals)

In addition, upon request of a student's parent/guardian, the Superintendent or designee may authorize transportation for ~~many~~ interdistrict transfer student to and from designated bus stops within the attendance area of the school that the student attends if space is available.

### Legal Reference:

#### EDUCATION CODE

*8151 Apprentices, exemption from interdistrict attendance agreement*

*41020 Annual district audits*

*46600-46610 Interdistrict attendance agreements*

*48204 Residency requirements for school attendance*

*48300-48317 Student attendance alternatives, school district of choice program*

*48900 Grounds for suspension or expulsion; definition of bullying*

*48915 Expulsion; particular circumstances*

*48915.1 Expelled individuals; enrollment in another district*

*48918 Rules governing expulsion procedures*

*48980 Notice at beginning of term*

*48985 Notices to parents in language other than English*

*52317 Regional occupational center/program, enrollment of students, interdistrict attendance*

#### CALIFORNIA CONSTITUTION

*Article 1, Section 31 Nondiscrimination on the basis of race, sex, color, ethnicity, or national origin*

#### COURT DECISIONS

*Walnut Valley Unified School District v. the Superior Court of Los Angeles County (2011) 192 Cal.App.4th 234*

*Crawford v. Huntington Beach Union High School District (2002) 98 Cal.App.4th 1275*

#### ATTORNEY GENERAL OPINIONS

*87 Ops.Cal.Atty.Gen. 132 (2004)*

*84 Ops.Cal.Atty.Gen. 198 (2001)*

#### COURT DECISIONS

*Walnut Valley Unified School District v. the Superior Court of Los Angeles County, (2011) 192 Cal.App.4th 234*

*Crawford v. Huntington Beach Union High School District, (2002) 98 Cal.App.4th 1275*

### Management Resources:

#### WEB SITES

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

California Department of Education: <http://www.cde.ca.gov>

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

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# Sierra County/Sierra-Plumas Joint USD

## Administrative Regulation

Students  
AR 5117

### INTERDISTRICT ATTENDANCE

#### Interdistrict Attendance Agreements and Permits

Note: The following option is for use by districts that have entered into an agreement with one or more other school districts to accept transfers through the "interdistrict attendance permit" or "reciprocal agreement" process pursuant to Education Code 46600-46610. (See Option 1 in the accompanying Board policy.) In 87 Ops.Cal.Atty.Gen. 132 (2004), the Attorney General opined that districts could not charge students a fee for processing applications for interdistrict attendance.

In accordance with an agreement between the Governing Board ~~of Education~~ and the board of another district, a permit authorizing a student of either district to enroll in the other district may be issued upon approval of both districts.

The district shall post on its web site the procedures and timelines for requesting an interdistrict transfer permit, including a link to BP 5117 - Interdistrict Attendance. The posted information shall include, but is not limited to: (Education Code 46600.1, 46600.2)

1. The date upon which the district will begin accepting and processing interdistrict transfer requests for the following school year
2. The reasons for which the district may approve or deny a request, and any information or documents that must be submitted as supporting evidence
3. If applicable, the process and timelines by which a denial of a request may be appealed within the district before the district renders a final decision
4. A statement that failure of a parent/guardian to meet any timelines established by the district shall be deemed an abandonment of the request
5. Applicable timelines for processing a request, including the following statements:
  - a. For an interdistrict transfer request received by the district 15 or fewer calendar days before the commencement of instruction in the school year for which the transfer is sought, the district will notify the parent/guardian of its final decision within 30 calendar days from the date the request was received.
  - b. For an interdistrict transfer request received by the district more than 15 days before the commencement of instruction in the school year for which the interdistrict transfer is sought, the district will notify the parent/guardian of its final decision as soon as possible, but no later than 14 calendar days after the commencement of instruction in the school year for which transfer is sought.

6. The conditions under which an existing interdistrict transfer permit may be revoked or rescinded

Note: Education Code 46600 requires districts to give priority for interdistrict attendance permits to a student who is a victim of an act of bullying, as provided below. For this purpose, Education Code 48900(r) defines bullying to include, but not be limited to, bullying committed by means of an electronic act directed specifically toward the student; see AR 5144.1 - Suspension and Expulsion/Due Process.

Priority for interdistrict attendance shall be given to a student who has been determined ~~by staff~~ of, through an investigation by either the district of residence or district of proposed enrollment, to be a victim of an act of bullying, as defined in Education Code 48900(r), committed by a student of the district of residence. (Education Code 46600)

*(cf. 1312.3 - Uniform Complaint Procedures)*

*(cf. 5131.2 - Bullying)*

Note: As amended by AB 1127 (Ch. 781, Statutes of 2019), Education Code 46600 requires districts to ensure that students who are victims of bullying or are children of active duty military parents/guardians be selected through an unbiased process that prohibits consideration of specified characteristics.

Until the district is at maximum capacity, the district shall accept any student whose interdistrict transfer application is based on being the victim of an act of bullying or a child of an active duty military parent/guardian. The district shall ensure that such students are admitted through an unbiased process that prohibits an inquiry into or evaluation or consideration of whether or not a student should be enrolled based on academic or athletic performance, physical condition, proficiency in English, family income, or any of the individual characteristics set forth in Education Code 220, including, but not limited to, race or ethnicity, gender, gender identity, gender expression, and immigration status. (Education Code 46600)

In addition, the Superintendent or designee may approve an interdistrict attendance permit for a student for any of the following reasons when stipulated in the agreement:

Note: Optional items #1-11 below should be revised and/or deleted to reflect district practice.

1. To meet the child care needs of the student, only as long as the student's child care provider remains within district boundaries  
*(cf. 5148 - Child Care and Development)*
2. To meet the student's special mental or physical health needs as certified by a physician, school psychologist, or other appropriate school personnel  
*(cf. 6159 - Individualized Education Program)*
3. When the student has a sibling attending school in the receiving district, to avoid splitting the family's attendance
4. To allow the student to complete a school year when the student's parents/guardians have moved out of the district during that year
5. To allow the student to remain with a class graduating that year from an elementary, middle, or senior high school

6. To allow a high school senior to attend the same school attended as a junior, even if the student's family moved out of the district during the junior year
7. When the parent/guardian provides written evidence that the family will be moving into the district in the immediate future and would like the student to start the school year in the district
8. When the student will be living out of the district for one year or less
9. When recommended by the school attendance review board or by county child welfare, probation, or social service agency staff in documented cases of serious home or community problems which make it inadvisable for the student to attend the school of residence  
(cf. 5113.1 - Chronic Absence and Truancy)  
(cf. 5113.12 - District School Attendance Review Board)
10. When there is valid interest in a particular educational program not offered in the district of residence
11. To provide a change in school environment for reasons of personal and social adjustment

Note: In 84 Ops.Cal.Atty.Gen. 198 (2001), the Attorney General opined that a lack of school facilities is a justifiable reason for denial of the interdistrict attendance permit request. However, according to the Attorney General, once the student is admitted, the district may not later deny the student continued attendance at a district school because of overcrowding. Although Attorney General opinions are not binding on the courts, they are generally afforded deference in the court when there is no specific statutory or case law to the contrary. The following paragraph is based on this Attorney General opinion.

The Superintendent or designee may deny initial requests for interdistrict attendance permits due to limited district resources, overcrowding of school facilities at the relevant grade level, or other considerations that are not arbitrary. However, once a student is admitted, the district shall not deny continued attendance because of overcrowded facilities at the relevant grade level.

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

If the transfer request is for a school year that begins within 15 calendar days of the receipt of the request, the Superintendent or designee shall notify the parent/guardian of the final decision within 30 calendar days of receiving the request. If the transfer request is for a school year that begins more than 15 calendar days after the receipt of the request, the parent/guardian shall be notified of the final decision as soon as possible, but no later than 14 calendar days after the commencement of instruction during that school year. (Education Code 46600.2)

Note: Education Code 46600.2 requires a district that denies a request for an interdistrict transfer to give written notice to the parent/guardian of the right to appeal to the County Board of Education.

Pursuant to Education Code 46601, parents/guardians may submit their appeal to the County Board within 30 calendar days of the district's final denial of the permit. The County Board then has 30 calendar days, unless extended by an additional five school days for good cause, to make its determination as to whether the student should be allowed to attend the district of proposed enrollment and the applicable period of attendance. However, Education Code 46601 allows a class 1 county (i.e., a county with a 1994-95 average daily attendance (ADA) of 500,000 or more for all districts in the county), until July 1, 2023, 60 calendar days to make its determination.



Pursuant to Education Code 46602, if the County Board determines that the student should be permitted to attend the district of proposed enrollment, the district shall admit the student without delay.

If a student's interdistrict transfer request is denied, the Superintendent or designee shall, in writing, notify the parents/guardians of their right to appeal to the County Board of Education within 30 calendar days from the date of the final denial. (Education Code 46600.2)

*(cf. 5145.6 - Parental Notifications)*

All notices to parents/guardians regarding the district's decision on any request for interdistrict transfer shall conform to the translation requirements of Education Code 48985, and may be provided by regular mail, electronic format if the parent/guardian provides an email address, or by any other method normally used to communicate with parents/guardians in writing. (Education Code 46600.2)

Pending a decision by the two districts or by the County Board on appeal, the Superintendent or designee may provisionally admit a student who resides in another district for a period not to exceed two school months, provided the district is the district of proposed enrollment. If the decision has not been rendered by the conclusion of two school months and the districts or County Board is still operating within the prescribed timelines, the student shall not be allowed to continue attending the district school to which the student was provisionally admitted. (Education Code 46603)

Students who are under consideration for expulsion or who have been expelled may not appeal interdistrict attendance denials or rescissions while expulsion proceedings are pending or during the term of the expulsion. (Education Code 46601)

*(cf. 5119 - Students Expelled from Other Districts)*

*(cf. 5144.1 - Suspension and Expulsion/Due Process)*

Once a student is admitted to a school on the basis of an interdistrict attendance permit, the student shall not be required to reapply for an interdistrict transfer and shall be allowed to continue to attend the school of enrollment, unless reapplication standards are otherwise specified in the interdistrict attendance agreement. Existing interdistrict attendance permits shall not be rescinded after June 30 following a student's completion of grade 10 or for any student entering grade 11 or 12 in the subsequent school year. (Education Code 46600)

### **Transfers Out of the District**

A student whose parent/guardian is in active military duty shall not be prohibited from transferring out of the district, provided the school district of proposed enrollment approves the application for transfer. (Education Code 46600, 48307)

Note: Pursuant to Education Code 46600, as amended by AB 1127, the district cannot prohibit a transfer out of the district for a victim of bullying if the district has only one school offering the student's grade level and thus is unable to grant an intradistrict transfer.

If the district is unable to provide an intradistrict transfer to a student who is a victim of an act of bullying, as defined in Education Code 46600, the district shall not prohibit the student from transferring out of the district if the district of proposed enrollment approves the application for transfer. (Education Code 46600)



The district may limit transfers out of the district to a school district of choice under any of the following circumstances: (Education Code 48307)

Note: Even if a district has not designated itself as a school district of choice, it has the authority pursuant to Education Code 48307 to limit the number of students transferring out of the district into other districts that have designated themselves as school districts of choice. A district with an ADA of more than 50,000 may annually limit the number of such transfers to one percent of its current year estimated ADA. A district with an ADA of 50,000 or less may limit the number of such transfers to three percent of its current estimated ADA and may limit the maximum number of such transfers for the duration of the program to 10 percent of the ADA for that period. In Walnut Valley Unified School District v. Superior Court of Los Angeles County, the appellate court held that the 10 percent cap on outbound transfers "for the duration of the program" should be based on the district's ADA over the entire life of the district of choice program (i.e., from the program's inception in 1994 until the present day). The district may revise item #1 to reflect the applicable percentage in Education Code 48307 based on its ADA.

1. The number of student transfers out of the district to a school district of choice has reached the limit specified in Education Code 48307 based on the district's average daily attendance.
2. The County Superintendent of Schools has given the district a negative budget certification or has determined that the district will not meet the state's standards and criteria for fiscal stability in the subsequent fiscal year exclusively as a result of student transfers from this district to a school district of choice.  
(*cf. 3100 - Budget*)

Note: Item #3 is optional and should be revised to reflect district practice. Education Code 48307 authorizes the district to prohibit a transfer out of the district under the school district of choice program if the Board determines that the transfer would negatively impact a court-ordered desegregation plan, a voluntary desegregation plan, or the racial and ethnic balance of the district. Education Code 48307 provides that denial of transfers on the basis of a voluntary desegregation plan or the racial and ethnic balance of the district must be consistent with the constitutional provisions added by Proposition 209 in 1996 (California Constitution, Article 1, Section 31). It is recommended that districts consult legal counsel before adopting policy to allow denial of transfers on either of these bases.

3. The Board determines that the transfer would negatively impact any of the following: (Education Code 48307)
  - a. A court-ordered desegregation plan
  - b. A voluntary desegregation plan of the district, consistent with the California Constitution, Article 1, Section 31
  - c. The racial and ethnic balance of the district, consistent with the California Constitution, Article 1, Section 31

SIERRA COUNTY OFFICE OF EDUCATION  
 SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
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# Sierra County/Sierra-Plumas Joint USD

## Administrative Regulation

Students  
AR 5125

### STUDENT RECORDS

#### Definitions

*Student* means any individual who is or has been in attendance at the district and regarding whom the district maintains student records. (34 CFR 99.3)

*Attendance* includes, but is not limited to, attendance in person or by paper correspondence, videoconference, satellite, Internet, or other electronic information and telecommunication technologies for students who are not physically present in the classroom, and the period during which a person is working under a work-study program. (34 CFR 99.3)

Note: Guidance issued by the U.S. Department of Education (USDOE) and U.S. Department of Health and Human Services clarifies that a student's immunization and health record maintained by the district is a "student record" subject to the Family Educational Rights and Privacy Act (FERPA).

*Student records* are any items of information (in handwriting, print, tape, film, computer, or other medium) gathered within or outside the district that are directly related to an identifiable student and maintained by the district, required to be maintained by an employee in the performance of his/her/the employee's duties, or maintained by a party acting for the district. Any information maintained for the purpose of second-party review is considered a student record. Student records include the student's health record. (Education Code 49061, 49062; 5 CCR 430; 34 CFR 99.3)

Student records do not include: (Education Code 49061, 49062; ~~5 CCR 430~~; 34 CFR 99.3)

1. Directory information  
(*cf.* 5125.1 - Release of Directory Information)
2. Informal notes compiled by a school officer or employee which remain in the sole possession of the maker, are used only as a personal memory aid, and are not accessible or revealed to any other person except a substitute employee

Note: USDOE guidance, Balancing Student Privacy and School Safety, clarifies that records created by the district's law enforcement unit, such as student images appearing on security videotapes, are not considered student records under FERPA as long as the records are created for a law enforcement purpose.

3. Records of the law enforcement unit of the district, subject to 34 CFR 99.8  
(*cf.* 3515 - Campus Security)  
(*cf.* 3515.3 - District Police/Security Department)
4. Records created or received by the district after an individual is no longer a student and that are not directly related to the individual's attendance as a student
5. Grades on peer-graded papers before they are collected and recorded by a teacher

*Mandatory permanent student records* are those records which are maintained in perpetuity and which schools have been directed to compile by state law, regulation, or administrative directive. (5 CCR 430)

*Mandatory interim student records* are those records which the schools are directed to compile and maintain for specified periods of time and are then destroyed in accordance with state law, regulation, or administrative directive. (5 CCR 430)

*Permitted student records* are those records having clear importance only to the current educational process of the student. (5 CCR 430)

*Disclosure* means to permit access to, or the release, transfer, or other communication of, personally identifiable information contained in student records to any party, except the party that provided or created the record, by any means including oral, written, or electronic. (34 CFR 99.3)

*Access* means a personal inspection and review of a record or an accurate copy of a record, or receipt of an accurate copy of a record or an oral description or communication of a record, and a request to release a copy of any record. (Education Code 49061)

*Personally identifiable information* includes, but is not limited to: (34 CFR 99.3)

1. The student's name
2. The name of the student's parent/guardian or other family members
3. The address of the student or student's family

Note: Pursuant to 34 CFR 99.3, the definition of "personally identifiable information" includes a personal identifier such as a student's social security number. Education Code 49076.7 prohibits districts from collecting or soliciting social security numbers, or the last four digits of social security numbers, from students or their parents/guardians unless otherwise required to do so by state or federal law. If a social security number is collected under such circumstances, it must be classified as personally identifiable information and is subject to the restrictions related to access or de-identification of records specified in 34 CFR 99.30-99.39 and this administrative regulation.

4. A personal identifier, such as the student's social security number, student number, or biometric record (e.g., fingerprints, retina and iris patterns, voiceprints, DNA sequence, facial characteristics, and handwriting)
5. Other indirect identifiers, such as the student's date of birth, place of birth, and mother's maiden name
6. Other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty
7. Information requested by a person who the district reasonably believes knows the identity of the student to whom the student record relates

*Adult student* is a person who is or was enrolled in school and who is at least 18 years of age. -(5 CCR 430)

*Parent/guardian* means a natural parent, an adopted parent, legal guardian, surrogate parent, or foster parent. (Education Code 49061, 56050, 56055)

Note: Education Code 49063 requires districts to include the criteria for defining "legitimate educational interest" and "school officials and employees" in their annual notification; see section "Notification of Parents/Guardians" below.

*Legitimate educational interest* is an interest held by any school official, employee, contractor, or consultant whose official duties, responsibilities, or contractual obligations to the district, whether routine or as a result of special circumstances, require ~~him/her to have~~ access to information contained in student records.

Note: 34 CFR 99.31 defines "school officials and employees" for purposes of determining who may be given personally identifiable information from student records, as provided below. In 73 Fed. Reg. 74815 (2008), USDOE stated that local agencies are in the best position to determine the types of parties who may serve as school officials. Examples cited include school transportation officials (including bus drivers), school nurses, practicum and fieldwork students, unpaid interns, consultants, contractors, volunteers, and other outside parties providing institutional services and performing institutional functions, provided that each of the requirements in 34 CFR 99.31 has been met.

*School officials and employees* are officials or employees, including teachers, whose duties and responsibilities to the district, whether routine or as a result of special circumstances, require ~~that they have~~ access to student records. (34 CFR 99.31)

*Contractor or consultant* is anyone with a formal written agreement or contract with the district regarding the provision of services or functions outsourced ~~to him/her~~ by the district. Contractor or consultant shall not include a volunteer or other party. (Education Code 49076)

*Custodian of records* is the employee responsible for the security of student records maintained by the district and for devising procedures for assuring that access to such records is limited to authorized persons. (5 CCR 433)

*County placing agency* means the county social service department or county probation department. (Education Code 49061)

### **Persons Granted Absolute Access**

In accordance with law, absolute access to any student records shall be granted to:

1. Parents/guardians of students younger than age 18 years, including the parent who is not the student's custodial parent (Education Code 49069; Family Code 3025)
2. An adult student, or a student under the age of 18 years who attends a postsecondary institution, in which case the student alone shall exercise rights related to ~~his/her student~~ the student's records and grant consent for the release of records (34 CFR 99.3, 99.5)

Note: Pursuant to Education Code 56041.5, all the rights accorded to the parent/guardian of a student with disabilities, including the right to access student records, are transferred to the student at 18 years of age except when the student has been declared incompetent under state law.

3. Parents/guardians of an adult student with disabilities who is age 18 years or older and has been declared incompetent under state law (Education Code 56041.5)

(cf. 6159 - Individualized Education Program)

### Access for Limited Purpose/Legitimate Educational Interest

The following persons or agencies shall have access to those particular records that are relevant to their legitimate educational interest or other legally authorized purpose:

Note: Education Code 49076 and 34 CFR 99.31 require that access to relevant records be given to parents/guardians of a dependent child, defined by 26 USC 152 as one who lives with a parent/guardian for more than half the taxable year, meets the specified age requirements, has not provided more than half of one's own support during that year, and has not filed a joint tax return with a spouse.

1. Parents/guardians of ~~a student age 18 or older who is~~ a dependent child as defined under 26 USC 152 (Education Code 49076; 34 CFR 99.31)
2. Students who are age 16 or older or who have completed the 10th grade (Education Code 49076; ~~34 CFR 99.31~~)
3. School officials and employees, consistent with the definition provided in the section "Definitions" above (Education Code 49076; 34 CFR 99.31)
4. Members of a school attendance review board (SARB) appointed pursuant to Education Code 48321 who are authorized representatives of the district and any volunteer aide age 18 or older who has been investigated, selected, and trained by the SARB to provide follow-up services to a referred student (Education Code 49076)  
(cf. 5113.1 - Chronic Absence and Truancy)  
(cf. 5113.12 - District School Attendance Review Board)
5. Officials and employees of other public schools, school systems, or postsecondary institutions where the student intends or is directed to enroll, including local, county, or state correctional facilities where educational programs leading to high school graduation are provided, or where the student is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer (Education Code 49076; 34 CFR 99.31)

Note: 34 CFR 99.34 requires the district to make a reasonable attempt to notify the parent/guardian or adult student when the district discloses certain information as described in the following paragraph. However, if the district includes a statement in its annual parental notification that the district may forward education records under such circumstances, it is not obligated to individually notify parents/guardians or adult students. The following optional paragraph may be deleted by districts that include such a statement in their annual parental notification. See section below entitled "Notification of Parents/Guardians."

Unless the annual parent/guardian notification issued pursuant to Education Code 48980 includes a statement that the district may disclose students' personally identifiable information to officials of another school, school system, or postsecondary institution where the student seeks or intends to enroll, the Superintendent or designee shall, when such a disclosure is made, make a reasonable attempt to notify the parent/guardian or adult student at ~~his/her~~the last known address, provide a copy of the record that is disclosed, and give the parent/guardian or adult student an opportunity for a hearing to challenge the record. (34 CFR 99.34)

Note: Item #6 below is for use by districts that maintain high schools. Education Code 69432.9 provides that all students in grade 12 will be considered Cal Grant applicants and will have their grade point average (GPA) submitted to the Student Aid Commission, unless they opt out or are permitted under Commission rules to submit test scores in lieu of the GPA. Education Code 69432.9 requires that the report be submitted on a standardized form provided by the Commission. Pursuant to Education Code 69432.92, the Commission may also require that districts submit verification of high school graduation or its equivalent for all students who graduated in the prior academic year, except for students who have opted out.

Education Code 49432.9 requires that parents/guardians be notified that their child's GPA will be forwarded unless they opt out within the time period specified in the notice. This notification could be included in the annual parental notification issued pursuant to Education Code 48980.

6. The Student Aid Commission, to provide the grade point average (GPA) of all district students in grade 12 and, when ~~requested~~required, verification of high school graduation or its equivalent of all students who graduated in the prior academic year, for use in the Cal Grant postsecondary financial aid program. -However, such information shall not be submitted when students opt out or are permitted by the rules of the Student Aid Commission to provide test scores in lieu of the GPA. (Education Code 69432.9, 69432.92)

No later than ~~October 15~~January 1 each year, the Superintendent or designee shall notify each student in grade ~~12~~11, and ~~his/her~~the student's parents/guardians if the student is under age 18 years, that the student's GPA will be forwarded to the Student Aid Commission by October 1 unless ~~he/she~~the student opts out within a period of time specified in the notice, which shall not be less than 30 days. (Education Code 69432.9)

Students' social security numbers shall not be included in the submitted information unless the Student Aid Commission deems it necessary to complete the financial aid application and the Superintendent or designee obtains permission from the student's parent/guardian, or from the adult student, to submit the social security number. (Education Code 69432.9)

7. Federal, state, and local officials, as needed for an audit, or evaluation of, or compliance ~~activity related to~~with, a state or federally funded education program and in accordance with a written agreement developed pursuant to 34 CFR 99.35 (Education Code 49076; 34 CFR 99.3, 99.31, 99.35)

Note: Pursuant to Education Code 49076, county placing agencies authorized to assess the effectiveness of a state or federally funded program on behalf of federal, state, or local officials and agencies may be allowed access to student records. Education Code 49076 also authorizes districts, county offices of education, and county placing agencies to develop cooperative agreements to facilitate confidential access to and exchange of student information by email, facsimile, electronic format, or other secure means, provided the agreement complies with the requirements of 34 CFR 99.35.

8. Any county placing agency acting as an authorized representative of a state or local educational agency which is required to audit or evaluate a state or federally supported education program pursuant to item #7 above (Education Code 49076)
9. Any person, agency, or organization authorized in compliance with a court order or lawfully issued subpoena (Education Code 49077; 5 CCR 435; 34 CFR 99.31)

Unless otherwise instructed by the court, the Superintendent or designee shall, prior to disclosing a record pursuant to a court order or subpoena, give the parent/guardian or adult student at least three days' notice of the name of the requesting agency and the specific record



requested, if lawfully possible within the requirements of the judicial order. (Education Code 49077; 5 CCR 435; 34 CFR 99.31)

10. Any district attorney who is participating in or conducting a truancy mediation program or participating in the presentation of evidence in a truancy petition (Education Code 49076)
11. A district attorney's office for consideration against a parent/guardian for failure to comply with compulsory education laws (Education Code 49076)
12. Any probation officer, district attorney, or counsel of record for a ~~minor~~ student who is a minor for the purposes of conducting a criminal investigation or an investigation in regards to declaring the minor ~~student~~ a ward of the court or involving a violation of a condition of probation, subject to evidentiary rules specified in Welfare and Institutions Code 701 (Education Code 49076)

When disclosing records for these purposes, the Superintendent or designee shall obtain written certification from the recipient of the records that the information will not be disclosed to another party without prior written consent of the student's parent/guardian or the holder of the student's educational rights, unless specifically authorized by state or federal law. (Education Code 49076)

13. Any judge or probation officer for the purpose of conducting a truancy mediation program for a student or for the purpose of presenting evidence in a truancy petition pursuant to Welfare and Institutions Code 681 (Education Code 49076)

In such cases, the judge or probation officer shall certify in writing to the Superintendent or designee that the information will be used only for truancy purposes. Upon releasing student information to a judge or probation officer, the Superintendent or designee shall inform, or provide written notification to, the student's parent/guardian within 24 hours. (Education Code 49076)

14. A foster family agency with jurisdiction over a currently enrolled or former student; short-term residential treatment program staff responsible for the education or case management of a student; or a caregiver who has direct responsibility for the care of a student, including a certified or licensed foster parent, an approved relative or nonrelated extended family member, or a resource family, as defined (Education Code 49076)

Such individuals shall have access to the student's current or most recent records of grades, transcripts, attendance, discipline, online communication on platforms established by schools for students and parents/guardians, and any individualized education program or Section 504 plan developed and maintained by the district (Education Code 49069.3)

*(cf. 6164.6 - Identification and Education Under Section 504)*

*(cf. 6173.1 - Education for Foster Youth)*

15. A student age 14 years or older who is both a homeless student and an unaccompanied minor as defined in 42 USC 11434a (Education Code 49076)

*(cf. 6173 - Education for Homeless Children)*

16. An individual who completes items #1-4 of the caregiver's authorization affidavit pursuant to Family Code 6552 and signs the affidavit for the purpose of enrolling a minor in school (Education Code 49076)



17. A caseworker or other representative of a state or local child welfare agency or tribal organization that has legal responsibility in accordance with state or tribal law for the care and protection of a student, provided that the individual is authorized by the agency or organization to receive the records and the information requested is directly related to providing assistance to address the student's educational needs (Education Code 49076; 20 USC 1232(g))
18. Appropriate law enforcement authorities, in circumstances where Education Code 48902 requires that the district provide special education and disciplinary records of a student with disabilities who is suspended or expelled for committing an act violating Penal Code 245 (Education Code 48902, 49076)

When disclosing such records, the Superintendent or designee shall obtain written certification by the recipient of the records as described in item #12 above. (Education Code 49076)

19. Designated peace officers or law enforcement agencies in cases where the district is authorized by law to assist law enforcement in investigations of suspected criminal conduct or kidnapping and a written parental consent, lawfully issued subpoena, or court order is submitted to the district, or information is provided to it indicating that an emergency exists in which the student's information is necessary to protect the health or safety of the student or other individuals (Education Code 49076.5; ~~34 CFR 99.1 99.67~~)

In such cases, the Superintendent or designee shall provide information about the identity and location of the student as it relates to the transfer of that student's records to another public school district ~~or in California or any other state or to a~~ California private school. (Education Code 49076.5)

When disclosing records for the above purposes, the Superintendent or designee shall obtain the necessary documentation to verify that the person, agency, or organization is a person, agency, or organization that is permitted to receive such records.

Any person, agency, or organization granted access is prohibited from releasing information to another person, agency, or organization without written permission from the parent/guardian or adult student unless specifically allowed by state law or the federal Family Educational Rights and Privacy Act. (Education Code 49076)

In addition, the parent/guardian or adult student may provide written consent for access to be granted to persons, agencies, or organizations not afforded access rights by law. The written consent shall specify the records to be released and the party or parties to whom they may be released. (Education Code ~~49061~~, 49075)

Only a parent/guardian having legal custody of the student may consent to the release of records to others. Either parent/guardian may grant consent if both parents/guardians notify the district, in writing, that such an agreement has been made. (Education Code 49061)  
(*cf. 5021 - Noncustodial Parents*)

### **Discretionary Access**

At ~~his/her~~ the discretion, ~~of~~ the Superintendent or designee ~~may release~~, information may be released from a student's records to the following:

1. Appropriate persons, including parents/guardians of a student, in an emergency if the health and safety of the student or other persons are at stake (Education Code 49076; 34 CFR 99.31, 99.32, 99.36)

When releasing information to any such appropriate person, the Superintendent or designee shall record information about the threat to the health or safety of the student or any other person that formed the basis for the disclosure and the person(s) to whom the disclosure was made. (Education Code 49076; 34 CFR 99.32)

Unless it would further endanger the health or safety of the student or other persons, the Superintendent or designee shall inform the parent/guardian or adult student within one week of the disclosure that the disclosure was made, of the articulable and significant threat to the health or safety of the student or other individuals that formed the basis for the disclosure, and of the parties to whom the disclosure was made.

2. Accrediting associations in order to carry out their accrediting functions (Education Code 49076; 34 CFR 99.31)
3. Under the conditions specified in Education Code 49076 and 34 CFR 99.31, organizations conducting studies on behalf of educational institutions or agencies for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction, provided that: (Education Code 49076; 34 CFR 99.31)
  - a. The study is conducted in a manner that does not permit personal identification of students or parents/guardians ~~and students~~ by individuals other than representatives of the organization who have legitimate interests in the information.
  - b. The information is destroyed when no longer needed for the purposes for which the study is conducted.
  - c. The district enters into a written agreement with the organization that complies with 34 CFR 99.31.
4. Officials and employees of private schools or school systems where the student is enrolled or intends to enroll, subject to the rights of parents/guardians as provided in Education Code 49068 and in compliance with 34 CFR 99.34 (Education Code 49076; 34 CFR 99.31, 99.34)
5. Local health departments operating countywide or regional immunization information and reminder systems and the California Department of Public Health, unless the parent/guardian has requested that no disclosures of this type be made (Health and Safety Code 120440)

Note: Education Code 49076 includes "contractors" and "consultants," as defined in the section "Definitions" above, among the categories of individuals to whom a student's personally identifiable information may be disclosed under certain circumstances. Unlike 34 CFR 99.31, however, Education Code 49076 prohibits disclosure of such information to volunteers and other parties.

6. Contractors and consultants having a legitimate educational interest based on services or functions which have been outsourced to them through a formal written agreement or contract by with the district, excluding volunteers or other parties (Education Code 49076)  
(*cf. 3600 - Consultants*)

Note: Items #7 and 8 below are for use by districts that maintain high schools.

7. Agencies or organizations in connection with the student's application for or receipt of financial aid, provided that information permitting the personal identification of a student or ~~his/her~~ the student's parents/guardians for these purposes is disclosed only as may be necessary to determine the eligibility of the student for financial aid, determine the amount of financial aid, determine the conditions which will be imposed regarding the financial aid, or enforce the terms or conditions of the financial aid (Education Code 49076; 34 CFR 99.31, ~~99.36~~)
8. County elections officials for the purpose of identifying students eligible to register to vote or offering such students an opportunity to register, subject to the ~~provisions of limits set by~~ 34 CFR 99.37 and under the condition that any information provided on this basis shall not be used for any other purpose or transferred to any other person or agency (Education Code 49076; 34 CFR 99.31, ~~99.37~~)  
(*cf. 1400 - Relations Between Other Governmental Agencies and the Schools*)

When disclosing records for the above purposes, the Superintendent or designee shall obtain the necessary documentation to verify that the person, agency, or organization is a person, agency, or organization that is permitted to receive such records.

Any person, agency, or organization granted access is prohibited from releasing information to another person, agency, or organization without written permission from the parent/guardian or adult student unless specifically allowed by state law or the federal Family Educational Rights and Privacy Act. (Education Code 49076)

### **De-identification of Records**

Note: 20 USC 1232(g) and Education Code 49076 authorize the district to release student records for specified purposes (e.g., to federal and state officials conducting program audits or to organizations conducting studies) without parent/guardian consent after the removal of all "personally identifiable information" as defined in the section entitled "Definitions" above and provided that the district has made a reasonable determination that a student's identity will not be personally identifiable through single or multiple releases. Education Code 49074 further authorizes the district to provide de-identified statistical data to public or private agencies, postsecondary institutions, or educational research organizations when such actions would be "in the best educational interests of students."

34 CFR 99.31 lists objective standards under which districts may release information from de-identified records. These standards are applicable to both requests for individual, redacted records and requests for statistical information from multiple records.

When authorized by law for any program audit, educational research, or other ~~purposes~~ purpose, the Superintendent or designee may release information from a student record without prior consent of the parent/guardian or adult student after the removal of all personally identifiable information. Prior to releasing such information, the Superintendent or designee shall make a reasonable determination that the student's identity is not personally identifiable, whether through single or multiple releases and taking into account other reasonably available information. (Education Code 49074, 49076; 20 USC 1232g; 34 CFR 99.31)

## Process for Providing Access to Records

Note: Education Code 49069 mandates procedures for notifying parents/guardians of the location of student records if not centrally located. The following paragraph may be expanded to include notification procedures.

Student records shall be maintained in a central file at the school attended by the student or, when records are maintained at different locations, a notation shall be placed in the central file indicating where other records may be found. Parents/guardians and adult students shall be notified of the location of student records if not centrally located. (Education Code 49069; 5 CCR 433)

The custodian of records shall be responsible for the security of student records and shall ensure that access is limited to authorized persons. (5 CCR 433)

Note: 5 CCR 431 mandates districts to establish written procedures to ensure the security of student records. The following three paragraphs reflect this mandate and should be modified to reflect any specific physical, technological, or administrative controls developed by the district.

34 CFR 99.31 requires districts to use "reasonable methods" to (1) ensure that school officials, employees, and outside contractors obtain access to only those records, both paper and electronic, in which they have a legitimate educational interest and (2) identify and authenticate the identity of parents/guardians, students, school officials, and any other party to whom the district discloses personally identifiable information from education records. In addition, 34 CFR 99.31 specifies that a district which does not use physical or technological access controls (e.g., a locked file cabinet or computer security limiting access) must ensure that its administrative policy for controlling access is effective and remains in compliance with the "legitimate educational interest" requirement.

The Analysis to Comments and Changes (73 Fed. Reg. 237, page 74817) suggests a balance of physical, technological, and administrative controls to prevent unauthorized access and to ensure that school officials do not have unrestricted access to the records of all students. The Analysis also clarifies that the reasonableness of the method depends, in part, on the potential harm involved. For example, high-risk records, such as social security numbers or other information that could be used for identity theft, should receive greater and more immediate protection.

In addition, as a condition of participation in an interagency data information system (e.g., California Longitudinal Pupil Achievement Data System), Education Code 49076 requires that the district develop security procedures or devices by which unauthorized personnel cannot access data in the system and procedures or devices to secure privileged or confidential data from unauthorized disclosure.

The custodian of records shall develop reasonable methods, including physical, technological, and administrative policy controls, to ensure that school officials and employees obtain access to only those student records in which they have legitimate educational interests. (34 CFR 99.31)

To inspect, review, or obtain copies of student records, authorized persons shall submit a request to the custodian of records. Prior to granting the request, the custodian of records shall authenticate the individual's identity. For any individual granted access based on a legitimate educational interest, the request shall specify the interest involved.

Note: 34 CFR 99.30 specifies information that must be included in the parent/guardian consent form, as provided below. The provisions in the following two paragraphs are required pursuant to the California Attorney General's model policy developed pursuant to Education Code 234.7. See the Office of the Attorney General's publication Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues.

When required by law, ~~thea~~ the student's parent/guardian or an adult student shall provide written, signed, and dated consent before the district discloses the student record. Such consent may be given through

electronic means in those cases where it can be authenticated. The district's consent form shall specify the records that may be disclosed, state the purpose of the disclosure, and identify the party or class of parties to whom the disclosure may be made. Upon request by the parent/guardian or adult student, the district shall provide ~~him/her~~ a copy of the records disclosed. (34 CFR 99.30)

If the parent/guardian or adult student refuses to provide written consent for the release of student information, the Superintendent or designee shall not release the information, unless it is otherwise subject to release based on a court order or a lawful subpoena.

Note: Education Code 49069 and 5 CCR 431 mandate that the district adopt procedures for granting parent/guardian requests to inspect, review, and obtain copies of records.

Within five business days following the date of request, ~~a parent/guardian or other~~ the authorized person shall be granted access to inspect, review, and obtain copies of student records during regular school hours. (Education Code 49069)

Note: Education Code 49069 mandates procedures for the availability of qualified certificated personnel to interpret records when requested. The following paragraph may be expanded to include specific procedures for persons to request and receive the assistance of certificated personnel.

Qualified certificated personnel shall be available to interpret records when requested. (Education Code 49069)

The custodian of records or the Superintendent or designee shall prevent the alteration, damage, or loss of records during inspection. (5 CCR 435)

### **Access Log**

A log shall be maintained for each student's record which lists all persons, agencies, or organizations requesting or receiving information from the ~~records~~ record and the legitimate educational interest of the requester. (Education Code 49064)

In every instance of inspection by persons who do not have assigned educational responsibility, the custodian of records shall make an entry in the log indicating the record inspected, the name of the person granted access, the reason access was granted, and the time and circumstances of inspection. (5 CCR 435)

The custodian of records shall also make an entry in the log regarding any request for ~~records~~ record(s) that was denied and the reason for the denial.

Note: Although Education Code 49064 does not require the district to record access by individuals specified in items #1-5 below, the district may consider recording access by all individuals as part of the reasonable administrative controls required by 34 CFR 99.31; see section above entitled "Process for Providing Access to Records."

The log shall include requests for access to records by:

1. Parents/guardians or adult students
2. Students who are 16 years of age or older or who have completed the 10th grade
3. Parties obtaining district-approved directory information

4. Parties who provide written parental consent, in which case the consent notice shall be filed with the record pursuant to Education Code 49075
5. School officials and employees who have a legitimate educational interest

Note: Pursuant to Education Code 234.7, any request for student information by a law enforcement agency for the purpose of enforcing immigration laws must be reported to the Superintendent and the Board; see the accompanying Board policy. Therefore, it is recommended that the custodian of records make an entry in the log regarding any such requests, as provided in item #6 below.

6. Law enforcement personnel seeking to enforce immigration laws

The log shall be ~~accessible~~open to inspection only ~~to~~by the parent/guardian, adult student, dependent adult student, ~~student who is age 16 years or older or who has completed the 10th grade,~~ custodian of records, and certain state or federal officials: specified in Education Code 49064. (Education Code 49064; 5 CCR 432)

### Duplication of Student Records

Note: Education Code 49069 mandates that the district adopt procedures for granting parent/guardian requests for copies of student records pursuant to Education Code 49065.

To provide copies of any student record, the district ~~shall~~may charge a reasonable fee not to exceed the actual cost of providing the copies. No charge shall be made for providing up to two transcripts or up to two verifications of various records for any former student. No charge shall be made to locate or retrieve any student record. (Education Code 49065)

*(cf. 3260 - Fees and Charges)*

### Changes to Student Records

Only a parent/guardian having legal custody of a student or an adult student may challenge the content of a record or offer a written response to a record. (Education Code 49061)

*(cf. 5125.3 - Challenging Student Records)*

No additions ~~except routine updating~~or change shall be made to a student's record after high school graduation or permanent departure ~~without,~~other than routine updating, unless required by law or with prior consent of the parent/guardian or adult student. ~~(Education Code 49062.5, 49070; 5 CCR 437)~~

~~A student's legal name or gender as entered on the mandatory student record required pursuant to 5 CCR 432 shall only be changed with proper documentation. However, at the written request of a student or, if appropriate, his/her parents/guardians, the district shall use the student's preferred name and pronouns consistent with his/her gender identity on all other district related documents.~~

Note: AB 711 (Ch. 179, Statutes of 2019) added Education Code 49062.5 and amended Education Code 49070 to require districts to update a student's or former student's records to change the student's name and/or gender, as specified below.

When a former student submits a state-issued driver's license, birth certificate, passport, social security card, court order, or other government-issued documentation demonstrating that the former student's legal name and/or gender has changed, the district shall update the former student's records to reflect the updated legal name and/or gender. Upon request by the former student, the district shall reissue any documents conferred upon the former student, including, but not limited to, a transcript, a high

school diploma, a high school equivalency certificate, or other similar documents. The district is not required to modify records that the former student has not requested for modification or reissuance. (Education Code 49062.5)

*(cf. 5145.3 - Nondiscrimination/Harassment)*

If the former student's name or gender is changed and the requested records are reissued, a new document shall be added to the former student's file that includes all of the following information: (Education Code 49062.5)

1. The date of the request
2. The date the requested records were reissued to the former student
3. A list of the records that were requested by and reissued to the former student
4. The type of documentation, if any, provided by the former student to demonstrate a legal change to the student's name and/or gender
5. The name of the employee who completed the request
6. The current and former names and/or genders of the student

Any former student who submits a request to change the legal name or gender on the student's records but is unable to provide any government-issued documentation demonstrating the legal name or gender change, may request a name or gender change through the process described in Education Code 49070 and AR 5125.3 - Challenging Student Records.

### **Retention and Destruction of Student Records**

All anecdotal information and assessment reports maintained as student records shall be dated and signed by the individual who originated the data. (5 CCR 431)

The following mandatory permanent student records shall be kept indefinitely: (5 CCR 432, 437)

1. Legal name of student
2. Date and place of birth and method of verifying birth date  
*(cf. 5111 - Admission)*
3. Sex of student
4. Name and address of parent/guardian of minor student
  - a. Address of minor student if different from the above
  - b. Annual verification of parent/guardian's name and address and student's residence  
*(cf. 5111.1 - District Residency)*
5. Entrance and departure dates of each school year and for any summer session or other extra session



6. Subjects taken during each year, half-year, summer session, or quarter, and marks or credits given towards graduation  
(*cf. 5121 - Grades/Evaluation of Student Achievement*)
7. Verification of or exemption from required immunizations  
(*cf. 5141.31 - Immunizations*)
8. Date of high school graduation or equivalent

Mandatory interim student records, unless forwarded to another district, shall be maintained subject to destruction during the third school year after the school year in which they originated, following a determination that their usefulness has ceased or the student has left the district. These records include: (Education Code 48918, 51747; 5 CCR 432, 437, 16027)

1. Expulsion orders and the causes therefor  
(*cf. 5144.1 - Suspension and Expulsion/Due Process*)  
(*cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities)*)
2. A log identifying persons or agencies/organizations who request or receive information from the student record
3. Health information, including verification or waiver of the health screening for school entry  
(*cf. 5141.32 - Health Screening for School Entry*)
4. Information on participation in special education programs, including required tests, case studies, authorizations, and evidence of actions necessary to establish eligibility for admission or discharge  
(*cf. 6159 - Individualized Education Program*)  
(*cf. 6164.4 - Identification and Evaluation of Individuals for Special Education*)
5. Language training records  
(*cf. 6174 - Education for English Learners*)
6. Progress slips/notices required by Education Code 49066 and 49067
7. Parental restrictions/stipulations regarding access to directory information
8. Parent/guardian or adult student rejoinders to challenged records and to disciplinary action
9. Parent/guardian authorization or denial/prohibition of student participation in specific programs
10. Results of standardized tests administered within the past three years  
(*cf. 6162.51 - State Academic Achievement Tests*)
11. Written findings resulting from an evaluation conducted after a specified number of missed assignments to determine whether it is in a student's best interest to remain in independent study  
(*cf. 6158 - Independent Study*)



Permitted student records may be destroyed six months after the student completes or withdraws from the educational program and their usefulness ceases, including: (5 CCR 432, 437)

1. Objective counselor and/or teacher ratings
2. Standardized test results older than three years
3. Routine disciplinary data  
(*cf. 5144 - Discipline*)
4. Verified reports of relevant behavioral patterns
5. All disciplinary notices
6. Supplementary attendance records

Records shall be destroyed in a way that assures they will not be available to possible public inspection in the process of destruction. (5 CCR 437)

### **Transfer of Student Records**

When a student transfers into this district from any other school district or a private school, the Superintendent or designee shall inform the student's parent/guardian of ~~his/her~~ rights regarding student records, including ~~the~~ parent/guardian's right to review, challenge, and receive a copy of student records. (Education Code 49068; 5 CCR 438)

Note: Education Code 48201 requires districts to request records of a transferring student regarding acts that resulted in the student's suspension or expulsion from the previous school, as specified below. Once the record is received, the Superintendent or designee must inform the student's teachers of the acts; see AR 4158/4258/4358 - Employee Security.

When a student transfers into this district from another district, the Superintendent or designee shall request that the student's previous district provide any records, either maintained by that district in the ordinary course of business or received from a law enforcement agency, regarding acts committed by the transferring student that resulted in ~~his/her~~ the student's suspension or expulsion. (Education Code 48201)

(*cf. 4158/4258/4358 - Employee Security*)

(*cf. 5119 - Students Expelled From Other Districts*)

Note: Pursuant to Education Code 49068, a district is required to transfer a copy of a student's records to another school in which the student is enrolled or intends to enroll within 10 school days of receiving a request for the records. However, this would not affect a situation where a more restrictive timeline is required. For example, a district is required to transfer the records of a student who is a foster youth to the new school within two business days, pursuant to Education Code 48853.5.

When a student transfers from this district to another school district or to a private school, the Superintendent or designee shall forward a copy of the student's mandatory permanent record within 10 school days of the district's receipt of the request for the student's records. The original record or a copy shall be retained permanently by this district. If the transfer is to another California public school, the student's entire mandatory interim record shall also be forwarded. If the transfer is out of state or to a private school, the mandatory interim record may be forwarded. Permitted student records may be forwarded to any other district or private school. (Education Code 48918, 49068; 5 CCR 438)

Upon receiving a request from a county placing agency to transfer a student in foster care out of a district school, the Superintendent or designee shall transfer the student's records to the next educational placement within two business days. (Education Code 49069.5)

All student records shall be updated before they are transferred. (5 CCR 438)

Student records shall not be withheld from the requesting district because of any charges or fees owed by the student or parent/guardian. (5 CCR 438)

If the district is withholding grades, diploma, or transcripts from the student because of ~~his/her~~ damage or loss of school property, this information shall be sent to the requesting district along with the student's records.

*(cf. 5125.2 - Withholding Grades, Diploma or Transcripts)*

### **Notification of Parents/Guardians**

Upon any student's initial enrollment, and at the beginning of each school year thereafter, the Superintendent or designee shall notify parents/guardians and eligible students, in writing, of their rights related to student records. If 15 percent or more of the students enrolled in the district speak a single primary language other than English, then the district shall provide these notices in that language. Otherwise, the district shall provide these notices in the student's home language insofar as practicable. The district shall effectively notify parents/guardians or eligible students with disabilities. (Education Code 49063, 48985; 34 CFR 99.7)

*(cf. 5145.6 - Parental Notifications)*

The notice shall include: (Education Code 49063; 34 CFR 99.7, 99.34)

1. The types of student records kept by the district and the information contained therein
2. The title(s) of the official(s) responsible for maintaining each type of record
3. The location of the log identifying those who request information from the records
4. District criteria for defining school officials and employees and for determining legitimate educational interest
5. District policies for reviewing and expunging student records
6. The right to inspect and review student records and the procedures for doing so
7. The right to challenge and the procedures for challenging the content of a student record that the parent/guardian or student believes to be inaccurate, misleading, or otherwise in violation of the student's privacy rights
8. The cost, if any, charged for duplicating copies of records
9. The categories of information defined as directory information pursuant to Education Code 49073

10. The right to consent to disclosures of personally identifiable information contained in the student's records except when disclosure without consent is authorized by law
11. Availability of the curriculum prospectus developed pursuant to Education Code 49091.14 containing the titles, descriptions, and instructional aims of every course offered by the school (*cf. 5020 - Parent Rights and Responsibilities*)
12. Any other rights and requirements set forth in Education Code 49060-~~49078~~49085, and the right of parents/guardians to file a complaint with the U.S. Department of Education concerning an alleged failure by the district to comply with 20 USC 1232g

Note: Pursuant to 34 CFR 99.34, if the district's annual parental notification contains the information described in optional item #13 below, the district does not need to attempt to individually notify a parent/guardian or adult student when the district discloses an education record to officials of another school, school system, or postsecondary institution (see item #5 in the list of persons/agencies with legitimate educational interests in the section entitled "Access for Limited Purpose/Legitimate Educational Interest" above).

13. A statement that the district forwards education records to other agencies or institutions that request the records and in which the student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment

Note: The following paragraph reflects the Attorney General's model policy developed pursuant to Education Code 234.7.

In addition, the annual parental notification shall include a statement that a student's citizenship status, immigration status, place of birth, or any other information indicating national origin will not be released without parental consent or a court order.

### **Student Records from Social Media**

Note: The following optional section is for use by districts that have adopted a program, pursuant to Education Code 49073.6, to gather or maintain any information obtained from students' social media activity that pertains directly to school safety or student safety. Districts that adopt such a program, as specified in the accompanying Board policy, must comply with the requirements described below. Districts that have not adopted such a program should delete the following section.

For the purpose of gathering and maintaining records of students' social media activity, the Superintendent or designee shall: (Education Code 49073.6)

1. Gather or maintain only information that pertains directly to school safety or student safety
2. Provide a student with access to any information that the district obtained from ~~his/her~~the student's social media activity and an opportunity to correct or delete such information
3. Destroy information gathered from social media and maintained in student records within one year after a student turns 18 years of age or within one year after the student is no longer enrolled in the district, whichever occurs first
4. Notify each parent/guardian that the student's information is being gathered from social media and that any information maintained in the student's records shall be destroyed as provided in item #3 above. The notification shall also include, but is not limited to, an explanation of the process by which a student or ~~his/her~~the student's parent/guardian may access the student's

records for examination of the information gathered or maintained and the process by which removal of the information may be requested or corrections to the information may be made. The notification may be provided as part of the annual parental notification required pursuant to Education Code 48980.

5. If the district contracts with a third party to gather information on a student from social media, ensure that the contract:
  - a. Prohibits the third party from using the information for purposes other than those specified in the contract or from selling or sharing the information with any person or entity other than the district, the student, or ~~his/her~~ the student's parent/guardian
  - b. Requires the third party to destroy the information immediately upon satisfying the terms of the contract, or when the district notifies the third party that the student has turned 18 years of age or is no longer enrolled in the district, whichever occurs first

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
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# Sierra County/Sierra-Plumas Joint USD

## Board Policy

### Students

BP 5131.2

### BULLYING

Note: Education Code 234.4 **mandates** districts to adopt procedures for preventing acts of bullying, including cyberbullying. The following policy and accompanying administrative regulation contain sample procedures that fulfill this mandate and may be revised to reflect district practice.

In addition, Education Code 234.1 and federal law **mandate** that the Governing Board adopt policy prohibiting discrimination, harassment, intimidation, and bullying based on specified characteristics and ensuring the protection of complainants from retaliation. Also see BP 5145.3 - Nondiscrimination/Harassment for language fulfilling this mandate.

In its October 2010 Dear Colleague Letter: Harassment and Bullying, the U.S. Department of Education Office for Civil Rights (OCR) clarified that misconduct that falls under a district's general anti-bullying policy may also trigger responsibilities under one or more federal or state antidiscrimination laws if the bullying is on the basis of race, color, national origin, sex, sexual orientation, gender identity or expression, age, disability, and/or another legally protected category. Federal law requires the district to take immediate and appropriate action to investigate or otherwise determine what occurred and, if it finds that unlawful discrimination did occur, take prompt and effective steps reasonably calculated to end the harassment, eliminate any hostile environment and its effects, and prevent the harassment from recurring.

OCR's October 2014 Dear Colleague Letter: Responding to Bullying of Students with Disabilities points out that any bullying of a student with a disability that results in the student not receiving meaningful educational benefit constitutes a denial of a free appropriate public education and must be remedied under the federal Individuals with Disabilities Education Act. As necessary, the school may need to convene the student's individualized education program (IEP) team to determine whether the student's needs have changed as a result of the bullying and, if so, revise the IEP to ensure that the student continues to receive appropriate special education and related services.

Thus, while this policy is intended to prevent and address all types of bullying incidents among students, when "discriminatory bullying" is committed and the bullying is sufficiently serious to create a hostile educational environment for the alleged victim or to otherwise deny or limit the student's educational benefits and services, including denial of a free appropriate public education, the alleged victim must be afforded the protections specified under relevant state and/or federal law.

**The Governing Board** recognizes the harmful effects of bullying on student well-being, student learning, and school attendance and desires to provide a safe school environment that protects students from physical and emotional harm. No individual or group shall, through physical, written, verbal, visual, or other means, harass, sexually harass, threaten, intimidate, cyberbully, cause bodily injury to, or commit hate violence against any student or school personnel, or retaliate against them for filing a complaint or participating in the complaint resolution process.

*(cf. 5131 - Conduct)*

*(cf. 5136 - Gangs)*

*(cf. 5145.3 - Nondiscrimination/Harassment)*

*(cf. 5145.7 - Sexual Harassment)*

*(cf. 5145.9 - Hate-Motivated Behavior)*

Note: Because bullying and its effects extend beyond the school environment, collaboration among a variety of community agencies and organizations that serve youth may be helpful in preventing and responding to bullying. For further information about building a collaborative, see CSBA's publications *Safe Schools: Strategies for Governing Boards to Ensure Student Success and Building Healthy Communities: A School Leader's Guide to Collaboration and Community Engagement*.

The Superintendent or designee shall develop strategies for addressing bullying in district schools with the involvement of students, parents/guardians, and staff. As appropriate, the Superintendent or designee may also collaborate with social services, mental health services, law enforcement, courts, and other agencies and community organizations in the development and implementation of effective strategies to promote safety in schools and the community.

*(cf. 1220 - Citizen Advisory Committees)*

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

*(cf. 6020 - Parent Involvement)*

Note: Education Code 32282 encourages districts to include bullying prevention policies and procedures in their comprehensive safety plan; see BP 0450 - Comprehensive Safety Plan. In addition, Education Code 52060-52077 require the Board to adopt and annually update a local control and accountability plan which includes, among other specified state priorities, goals for addressing school climate; see BP/AR 0460 - Local Control and Accountability Plan. Pursuant to Education Code 52060, school climate should be measured by student suspension and expulsion rates and other local measures, including surveys of students, parents/guardians, and teachers on the sense of safety and school connectedness, as applicable.

Such strategies shall be incorporated into the comprehensive safety plan and, to the extent possible, into the local control and accountability plan and other applicable district and school plans.

*(cf. 0420 - School Plans/Site Councils)*

*(cf. 0450 - Comprehensive Safety Plan)*

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

Note: Pursuant to Education Code 234.1, districts are required to adopt a process for receiving and investigating complaints involving unlawful discrimination (such as discriminatory harassment, intimidation, and bullying) based on specified characteristics. Pursuant to 5 CCR 4600-4633, the uniform complaint procedures (UCP) must be used for this purpose. In addition, federal regulations require districts to adopt procedures providing for prompt and equitable resolution of complaints of unlawful discrimination (such as discriminatory harassment, intimidation, and bullying) on the basis of sex (34 CFR 106.8), disability (34 CFR 104.7 and 28 CFR 35.107), and age (34 CFR 110.25).

Although some bullying incidents may not fall within the provisions of Education Code 234.1 or federal civil rights regulations, CSBA strongly recommends that districts use the UCP to investigate all bullying incidents (whether discriminatory or nondiscriminatory) to ensure consistent implementation by district staff. It is not always easy or possible for staff to know prior to an investigation whether a student was bullied because of an actual or perceived membership in a legally protected class. Those bullying incidents found to involve discrimination based on the results of the investigation would then be resolved using the UCP. When a bullying incident is determined to be nondiscriminatory, it should be resolved through the appropriate disciplinary process. Districts that are concerned about the capacity of a single district compliance officer to handle a possible increase in the number of UCP complaints, or that prefer to handle certain incidents at the school site level whenever possible, may designate multiple compliance officers in accordance with AR 1312.3 - Uniform Complaint Procedures.

Any complaint of bullying shall be investigated and, if determined to be discriminatory, resolved in accordance with law and the district's uniform complaint procedures specified in AR 1312.3. If, during the investigation, it is determined that a complaint is about nondiscriminatory bullying, the principal or designee shall inform the complainant and shall take all necessary actions to resolve the complaint.

*(cf. 1312.3 - Uniform Complaint Procedures)*

Note: Education Code 46600, as amended by AB 1127 (Ch. 781, Statutes of 2019), requires a district to approve an intradistrict transfer request for a victim of bullying. If there is no available school for an intradistrict transfer, the district cannot prohibit the student's interdistrict transfer. See BP/AR 5116.1 - Intradistrict Open Enrollment and AR 5117 - Interdistrict Attendance.

If the Superintendent or designee believes it is in the best interest of a student who has been the victim of an act of bullying, as defined in Education Code 48900, the Superintendent or designee shall advise the student's parents/guardians that the student may transfer to another school. If the parents/guardians of a student who has been the victim of an act of bullying requests a transfer for the student pursuant to Education Code 46600, the Superintendent or designee shall allow the transfer in accordance with law and district policy on intradistrict or interdistrict transfer, as applicable.

(cf. 5116.1 - Intradistrict Open Enrollment)

(cf. 5117 - Interdistrict Attendance)

Any employee who permits or engages in bullying or retaliation related to bullying shall be subject to disciplinary action, up to and including dismissal.

*(cf. 4118 - Dismissal/Suspension/Disciplinary Action)*

*(cf. 4119.21/4219.21/4319.21 - Professional Standards)*

*(cf. 4218 - Dismissal/Suspension/Disciplinary Action)*

*Legal Reference:*

EDUCATION CODE

200-262.4 Prohibition of discrimination

32282 Comprehensive safety plan

32283.5 Bullying; online training

35181 Governing board policy on responsibilities of students

35291-35291.5 Rules

46600 Student transfers

48900-48925 Suspension or expulsion

48985 Translation of notices

52060-52077 Local control and accountability plan

PENAL CODE

422.55 Definition of hate crime

647 Use of camera or other instrument to invade person's privacy; misdemeanor

647.7 Use of camera or other instrument to invade person's privacy; punishment

653.2 Electronic communication devices, threats to safety

CODE OF REGULATIONS, TITLE 5

4600-4670 Uniform complaint procedures

UNITED STATES CODE, TITLE 47

254 Universal service discounts (e-rate)

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 Nondiscrimination on basis of disability; complaints

CODE OF FEDERAL REGULATIONS, TITLE 34

104.7 Designation of responsible employee for Section 504

106.8 Designation of responsible employee for Title IX

110.25 Notification of nondiscrimination on the basis of age

COURT DECISIONS

Wynar v. Douglas County School District, (2013) 728 F.3d 1062

J.C. v. Beverly Hills Unified School District, (2010) 711 F.Supp.2d 1094

Lavine v. Blaine School District, (2002) 279 F.3d 719

*Management Resources:*

CSBA PUBLICATIONS

Final Guidance: AB 1266, Transgender and Gender Nonconforming Students, Privacy, Programs, Activities & Facilities, Legal Guidance, March 2014



*Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students*, Policy Brief, February 2014

*Addressing the Conditions of Children: Focus on Bullying*, Governance Brief, December 2012

*Safe Schools: Strategies for Governing Boards to Ensure Student Success*, 2011

*Cyberbullying: Policy Considerations for Boards*, Policy Brief, rev. July 2010

*Building Healthy Communities: A School Leaders Guide to Collaboration and Community Engagement*, 2009

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

*Bullying Module*

*California's Social and Emotional Learning: Guiding Principles*, 2018

*Social and Emotional Learning in California: A Guide to Resources*, 2018

*Health Education Content Standards for California Public Schools: Kindergarten Through Grade Twelve*, 2008

*Bullying at School*, 2003

CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS

*Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist*

*California K-12 Schools in Responding to Immigration Issues*, April 2018

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

*Dear Colleague Letter: Responding to Bullying of Students with Disabilities*, October 2014

*Guidance to America's Schools: Bullying of Students with Disabilities*, October 2014

*Dear Colleague Letter: Guidance on Schools' Obligations to Protect Students from Student-on-Student*

*Harassment on the Basis of Sex; Race, Color and National Origin; and Disability*, October 26, 2010

*Dear Colleague Letter: Harassment and Bullying*, October 2010

WEB SITES

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

California Department of Education, Safe Schools Office: <http://www.cde.ca.gov/lr/ss>

California Office of the Attorney General: <http://oag.ca.gov>

Center on Great Teachers and Leaders: <https://gtlcenter.org>

Collaborative for Academic Social and Emotional Learning: <https://casel.org>

Common Sense Media: <http://www.commonsensemedia.org>

National School Safety Center: <http://www.schoolsafety.us>

Partnership for Children and Youth: <https://www.partnerforchildren.org>

U.S. Department of Education: <http://www.ed.gov>

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

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# Sierra County/Sierra-Plumas Joint USD

## Administrative Regulation

Students  
AR 5131.2

### BULLYING

#### Examples of Prohibited Conduct

Note: The following section reflects definitions and examples of bullying and cyberbullying contained in the California Department of Education's (CDE) Bullying Module and may be revised to reflect district practice.

Education Code 48900 defines "bullying," including bullying via an electronic act, for purposes of establishing grounds for suspension or expulsion. See AR 5144.1 - Suspension and Expulsion/Due Process. In addition, Penal Code 653.2 makes it a crime to distribute another person's personally identifiable information electronically with the intent to place that person in reasonable fear of the person's own or a family member's safety and for the purpose of imminently causing harassment or injury by a third party.

*Bullying* is an ~~unwanted~~, aggressive behavior that involves a real or perceived imbalance of power between individuals with the intent to cause emotional or physical harm. Bullying can be physical, verbal, or social/relational and ~~involves~~may involve a single severe act or repetition or potential repetition of a deliberate act. Bullying includes, but is not limited to, any act described in Education Code 48900(r).

*Cyberbullying* includes the electronic creation or transmission of harassing communications, direct threats, or other harmful texts, sounds, or images. Cyberbullying also includes breaking into another person's electronic account or assuming that person's online identity in order to damage that person's reputation.

*(cf. 5145.2 - Freedom of Speech/Expression)*  
*(cf. 6163.4 - Student Use of Technology)*

Examples of the types of conduct that may constitute bullying and are prohibited by the district include, but are not limited to:

1. Physical bullying: An act that inflicts harm upon a person's body or possessions, such as hitting, kicking, pinching, spitting, tripping, pushing, taking or breaking someone's possessions, or making cruel or rude hand gestures
2. Verbal bullying: An act that includes saying or writing hurtful things, such as teasing, name-calling, inappropriate sexual comments, taunting, or threats to cause harm
3. Social/relational bullying: An act that harms a person's reputation or relationships, such as leaving a person out of an activity on purpose, influencing others not to be friends with someone, spreading rumors, or embarrassing someone in public
4. Cyberbullying: An act such as sending demeaning or hateful text messages or emails, sendingspreading rumors by email or by posting on social networking sites, or posting or sharing embarrassing photos, videos, web site, or fake profiles

## Measures to Prevent Bullying

The Superintendent or designee shall implement measures to prevent bullying in district schools, including, but not limited to, the following:

1. Ensuring that each school establishes clear rules for student conduct and implements strategies to promote a positive, collaborative school climate  
(cf. 5131 - Conduct)  
(cf. 5137 - Positive School Climate)
2. Providing information to students, through student handbooks, district and school web sites and social media, and other age-appropriate means, ~~information~~ about district and school rules related to bullying, mechanisms available for reporting incidents or threats, and the consequences for engaging in bullying
3. Encouraging students to notify school staff when they are being bullied or when they suspect that another student is being bullied, and providing means by which students may report threats or incidents confidentially and anonymously
4. Conducting an assessment of bullying incidents at each school and, if necessary, increasing supervision and security in areas where bullying most often occurs, such as ~~classrooms~~, playgrounds, hallways, restrooms, and cafeterias

Note: Pursuant to Education Code 234.1, the district must adopt a policy requiring school personnel who witness acts of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) against a student to take immediate steps to intervene when it is safe to do so. It is recommended that districts apply this policy equally to all students. Also see AR 5145.3 - Nondiscrimination/Harassment.

5. Annually notifying district employees that, pursuant to Education Code 234.1, any school staff who witnesses an act of bullying against a student has a responsibility to immediately intervene to stop the incident when it is safe to do so

## Staff Development

Note: Education Code 32283.5 requires districts to make available annually, to certificated staff and all other employees who have regular interaction with students, the CDE's online Bullying Module described below.

The Superintendent or designee shall ~~make annually make available to all certificated staff and to other employees who have regular interaction with students~~ the California Department of ~~Education's~~ Education (CDE) online training module on the dynamics of bullying and cyberbullying, ~~which includes~~ including the identification of bullying and cyberbullying and the implementation of strategies to address bullying, ~~available annually to all certificated staff and to other employees who have regular interaction with students.~~ (Education Code 32283.5)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

The Superintendent or designee shall provide training to teachers and other school staff to raise their awareness about the legal obligation of the district and its employees to prevent discrimination, harassment, intimidation, and bullying of district students. Such training shall be designed to provide staff with the skills to:

1. Discuss the diversity of the student body and school community, including their varying immigration experiences
2. Discuss bullying prevention strategies with students, and teach students to recognize the behavior and characteristics of bullying perpetrators and victims
3. Identify the signs of bullying or harassing behavior
4. Take immediate corrective action when bullying is observed
5. Report incidents to the appropriate authorities, including law enforcement in instances of criminal behavior

### **Information and Resources**

Note: Education Code 234.6, as added by AB 34 (Ch. 282, Statutes of 2019), requires districts to make specified information on bullying and harassment prevention readily accessible on their web sites beginning in the 2020-21 school year. The following list reflects, but does not reproduce in exact form, all the items specified in Education Code 234.6.

The Superintendent or designee shall post on the district's web site, in a prominent location and in a manner that is easily accessible to students and parents/guardians, information on bullying and harassment prevention which includes the following: (Education Code 234.6)

Note: Education Code 215 mandates that any district serving students in grades 7-12 adopt a policy on student suicide prevention, intervention, and postvention; see BP/AR 5141.52 - Suicide Prevention. As amended by AB 1767 (Ch. 694, Statutes of 2019), Education Code 215 mandates policy on suicide prevention, intervention, and postvention for grades K-6 by 2020-21 school year. Districts that do not maintain any of grades K-6 should modify item #1 accordingly.

1. The district's policy on student suicide prevention, including a reference to the policy's age appropriateness for students in grades K-6  
(cf. 5141.52 - Suicide Prevention)
2. The definition of sex discrimination and harassment as described in Education Code 230, including the rights set forth in Education Code 221.8
3. Title IX information included on the district's web site pursuant to Education Code 221.61, and a link to the Title IX information included on CDE's web site pursuant to Education Code 221.6
4. District policies on student sexual harassment, prevention and response to hate violence, discrimination, harassment, intimidation, bullying, and cyberbullying  
(cf. 5145.3 - Nondiscrimination/Harassment)  
(cf. 5145.7 - Sexual Harassment)  
(cf. 5145.9 - Hate-Motivated Behavior)
5. A section on social media bullying that includes all of the references described in Education Code 234.6 as possible forums for social media

6. A link to statewide resources, including community-based organizations, compiled by CDE pursuant to Education Code 234.5.
7. Any additional information the Superintendent or designee deems important for preventing bullying and harassment  
*(cf. 1113 - District and School Web Sites)*

## Student Instruction

Note: California content standards related to student education about bullying and violence prevention (e.g., recognizing the characteristics of bullying, examining the effects of bullying on others, demonstrating what to say and do when witnessing bullying) are addressed within the health education content standards adopted by the State Board of Education.

47 USC 254 mandates districts that receive e-rate discounts to adopt a policy which addresses educating students about appropriate online behavior, including the interaction with other individuals on social networking web sites and in chat rooms, as well as providing information about cyberbullying awareness and response. See BP 6163.4 - Student Use of Technology for language implementing this mandate.

As appropriate, the district shall provide students with instruction, in the classroom or other educational settings, that promotes social-emotional learning, effective communication and conflict resolution skills, character/~~values~~ education development, respect for cultural and individual differences, self-esteem development, assertiveness skills, and appropriate online behavior.

*(cf. 6142.8 - Comprehensive Health Education)*

*(cf. 6142.94 - History-Social Science Instruction)*

Note: Education Code 234.7 requires districts to educate students about the negative impact of bullying based on actual or perceived immigration status or religious beliefs and customs. The following paragraph reflects the California Attorney General's model policy developed pursuant to Education Code 234.7, contained in the Office of the Attorney General's publication Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues, and has been expanded to include education about the impact of bullying based on any other individual characteristic.

The district shall also educate students about the negative impact of bullying, discrimination, intimidation, and harassment based on actual or perceived immigration status, religious beliefs and customs, or any other individual bias or prejudice.

Note: The remainder of this section reflects recommendations in CDE's Bullying Module and may be revised to reflect district practice.

Students should be taught the difference between appropriate and inappropriate behaviors, how to advocate for themselves, how to help another student who is being bullied, and when to seek assistance from a trusted adult. As role models for students, staff shall be expected to demonstrate effective problem-solving and anger management skills.

To discourage cyberbullying, teachers may advise students to be cautious about sharing passwords, personal data, or private photos online and to consider the consequences of making negative comments about others online.

## Reporting and Filing of Complaints

Note: The following reporting process may be revised to reflect district practice.

Any student, parent/guardian, or other individual who believes that a student has been subjected to bullying or who has witnessed bullying may report the incident to a teacher, the principal, a compliance officer, or any other available school employee.

When a report of bullying is submitted, the principal or a district compliance officer shall inform the student or parent/guardian of the right to file a formal written complaint in accordance with AR 1312.3 - Uniform Complaint Procedures. The student who is the alleged victim of the bullying shall be given an opportunity to describe the incident, identify witnesses who may have relevant information, and provide other evidence of bullying.

*(cf. 1312.3 - Uniform Complaint Procedures)*

Within one business day of receiving such a report, a staff member shall notify the principal of the report, whether or not a uniform complaint is filed. In addition, any school employee who observes an incident of bullying involving a student shall, within one business day, report such observation to the principal or a district compliance officer, whether or not the alleged victim files a complaint.

Within two business days of receiving a report of bullying, the principal shall notify the district compliance officer identified in AR 1312.3.

Note: Districts have the authority to monitor student use of the district's Internet system and to conduct individual searches of student accounts if there is reasonable suspicion that a user has violated district policy or the law; see BP/AR 5145.12 - Search and Seizure and BP/E 6163.4 - Student Use of Technology.

When the circumstances involve cyberbullying, individuals with information about the activity shall be encouraged to save and print any electronic or digital messages that they feel constitute cyberbullying and to notify a teacher, the principal, or other employee so that the matter may be investigated. When a student uses a social networking site or service to bully or harass another student, the Superintendent or designee may file a request with the networking site or service to suspend the privileges of the student and to have the material removed.

## Discipline/Corrective Actions

Note: Pursuant to Education Code 48900-48900.4, "bullying" is a ground for suspension or expulsion; see AR 5144.1 - Suspension and Expulsion/Due Process.

The courts have generally upheld discipline for off-campus student conduct that poses an identifiable threat to the safety of other students, staff, or school property or presents a risk of substantial disruption of school activities, provided that the district is able to document the impact or disruption that the conduct has, or could be expected to have, on school activities (e.g., Wynar v. Douglas County School District, Lavine v. Blaine School District). The court in J.C. v. Beverly Hills Unified School District found that the district would be able to discipline a student for a video recorded off campus and posted on YouTube, but that the discipline imposed on this particular student was not justified since the district did not present evidence of specific facts that led school officials to predict that the video would cause substantial disruption (e.g., the video was not violent or threatening nor did it lead to any confrontations between the students).

Consistent with these interpretations, Education Code 48900 defines bullying by means of an electronic act to include creation or transmission originating on or off the school site. Thus, for purposes of determining whether the conduct may be subject to suspension or expulsion, the act does not necessarily need to have been committed

while at school, while coming to or from school, or during a school-sponsored activity. Nevertheless, the act needs to satisfy the criteria specified in the definition of "bullying" in Education Code 48900 (i.e., a severe or pervasive physical or verbal act or conduct that has or can be reasonably predicted to have the effect of placing a reasonable student in fear of harm to the student's person or property, causing a substantially detrimental effect on the student's physical or mental health, causing substantial interference with the student's academic performance, or causing substantial interference with the student's ability to participate in or benefit from school services, activities, or privileges).

When the conduct does not rise to the level specified in Education Code 48900, the district may implement interventions other than suspension or expulsion to address the bullying. For further information, see CSBA's policy brief [Cyberbullying: Policy Considerations for Boards](#). Also see [BP 5131 - Conduct](#) and [BP 5145.2 - Freedom of Speech/Expression](#).

Corrective actions for a student who commits an act of bullying of any type may include counseling, behavioral intervention and education, and, if the behavior is severe or pervasive as defined in Education Code 48900, may include suspension or expulsion in accordance with district policies and regulations.

*(cf. 5116.2 - Involuntary Student Transfers)*

*(cf. 5138 - Conflict Resolution/Peer Mediation)*

*(cf. 5144 - Discipline)*

*(cf. 5144.1 - Suspension and Expulsion/Due Process)*

*(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))*

*(cf. 6159.4 - Behavioral Interventions for Special Education Students)*

When appropriate based on the severity or pervasiveness of the bullying, the Superintendent or designee shall notify the parents/guardians of victims and perpetrators and may contact law enforcement.

### **Support Services**

The Superintendent, principal, or principal's designee may refer a victim, witness, perpetrator, or other student affected by an act of bullying to a school counselor, school psychologist, social worker, child welfare attendance personnel, school nurse, or other school support service personnel for case management, counseling, and/or participation in a restorative justice program as appropriate. (Education Code 48900.9)

*(cf. 6164.2 - Guidance/Counseling Services)*

If any student involved in bullying exhibits warning signs of suicidal thought or intention or of intent to harm another person, the Superintendent or designee shall, as appropriate, implement district intervention protocols which may include, but are not limited to, referral to district or community mental health services, other health professionals, and/or law enforcement.

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Regulation approved: August 13, 2019  
revised: January 14, 2020

# **Sierra County/Sierra-Plumas Joint USD**

## **Board Policy**

**Students**  
BP 5132

### **Dress And Grooming**

The Board of Education believes that appropriate dress and grooming contribute to a productive learning environment. The Board expects students to wear clothing that is suitable for the school activities in which they participate. Students shall not wear clothing that presents a health or safety hazard or causes a substantial disruption to the educational program.  
*(cf. 4119.22/4219.22/4319.22 - Dress and Grooming)*

District and school rules pertaining to student attire shall be included in student handbooks, may be posted in school offices and classrooms, and may be periodically reviewed with all students as necessary.

Students shall not be prohibited from dressing in a manner consistent with their gender identity or gender expression or with their religious or cultural observance.  
*(cf. 5145.3 - Nondiscrimination/Harassment)*  
*(cf. 5145.7 - Sexual Harassment)*

In addition, the dress code shall not discriminate against students based on hair texture and protective hairstyles, including, but not limited to, braids, locks, and twists. (Education Code 212.1)

The principal or designee is authorized to enforce this policy and shall inform any student who does not reasonably conform to the dress code. The dress code shall not be enforced in a manner that discriminates against a particular viewpoint or results in a disproportionate application of the dress code based on students' gender, sexual orientation, race, ethnicity, household income, or body type or size.  
*(cf. 0410 - Nondiscrimination in District Programs and Activities)*  
*(cf. 0415 - Equity)*  
*(cf. 5145.2 - Freedom of Speech/Expression)*

School administrators, teachers, and other staff shall be notified of appropriate and equitable enforcement of the dress code.  
*(cf. 4131 - Staff Development)*  
*(cf. 4231 - Staff Development)*  
*(cf. 4331 - Staff Development)*

When practical, students shall not be directed to correct a dress code violation during instructional time or in front of other students.

Repeated violations or refusal to comply with the district's dress code may result in disciplinary action.  
*(cf. 5144 - Discipline)*



## Gang-Related Apparel

The principal, staff, and parents/guardians at a school may establish a reasonable dress code that prohibits students from wearing gang-related apparel when there is evidence of a gang presence that disrupts or threatens to disrupt the school's activities. Such a proposed dress code shall be presented to the Board, which shall approve the plan upon determining that it is necessary to protect the health and safety of the school environment. The dress code policy may be included in the school's comprehensive safety plan. (Education Code 35183)

*(cf. 0450 - Comprehensive Safety Plan)*

*(cf. 5136 - Gangs)*

When determining specific items of clothing that may be defined as gang apparel, the school shall ensure that the determination is free from bias based on race, ethnicity, national origin, immigration status, or other protected characteristics.

## Uniforms

The Board may approve a school-initiated dress code requiring students at the school to wear a school uniform whenever the Board determines that such a dress code will promote student achievement, a positive school climate, and/or student safety.

The Superintendent or designee shall establish procedures whereby parents/guardians may choose to have their children exempted from the school uniform policy. Students shall not be penalized academically, otherwise discriminated against, or denied attendance to school if their parents/guardians so decide. (Education Code 35183)

The Superintendent or designee shall ensure that resources are identified to assist economically disadvantaged students in obtaining uniforms. (Education Code 35183)

### Legal Reference:

#### EDUCATION CODE

212.1 Nondiscrimination based on race or ethnicity

220 Nondiscrimination

32281 School safety plans

35183 School dress codes; uniforms

35183.5 Sun-protective clothing

48907 Student exercise of free expression

49066 Grades; effect of physical education class apparel

#### COURT DECISIONS

Jacobs v. Clark County School District (2008) 26 F. 3d 419

Harper v. Poway Unified School District (2006) 445 App. 3d 166

Marvin H. Jeglin et al v. San Jacinto Unified School District et al (C.D. Cal. 1993)

827 F.Supp. 1459

Arcadia Unified School District v. California Department of Education (1992) 2 Cal. 4th 251

Hazelwood School District v. Kuhlmeier (1988) 108 S. Ct. 562

Hartzell v. Connell (1984) 35 Cal. 3d 899

Tinker v. Des Moines Independent Community School District (1969) 393 U.S. 503

SIERRA COUNTY OFFICE OF EDUCATION

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Policy adopted: April 10, 2007

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# Sierra County/Sierra-Plumas Joint USD

## Administrative Regulation

Students

AR 5132

### DRESS AND GROOMING

Note: The following optional administrative regulation should be revised to reflect district practice.

In cooperation with teachers, students, and parents/guardians, the principal or designee ~~shall~~may establish school rules governing student dress and grooming which are consistent with law, Board ~~of Education~~ policy, and administrative regulations. These school dress codes shall be regularly reviewed.

*(cf. 0420 - School Plans/Site Councils)*

~~Each school shall allow students to wear sun-protective clothing, including but not limited to hats, for outdoor use during the school day. (Education Code 35183.5)~~

Note: Optional items #1-4 below may be revised to reflect district practice.

The following guidelines shall apply to all regular school activities:

1. Clothing, jewelry, and ~~teachers~~personal items shall be free of writing, pictures, or any other insignia which is vulgar, lewd, obscene, profane, or sexually suggestive or which promotes the use of alcohol, drugs, tobacco, or other illegal activity.
2. Appropriate shoes must be worn at all times.
3. Hats, caps, and other head coverings shall not be worn indoors.
4. Clothes shall be sufficient to conceal undergarments. See-through tops and bare abdomens are prohibited.

The dress code shall be modified as appropriate to accommodate a student's religious or cultural observance, health condition, or other circumstance deemed necessary by the principal or designee. In addition, the principal or designee may impose ~~more stringent~~ dress requirements to accommodate the ~~special~~ needs of ~~certain sports and/or special school activities, physical education classes, athletic activities, and other extracurricular and cocurricular activities.~~

*(cf. 3260 - Fees and Charges)*

*(cf. 6142.7 - Physical Education and Activity)*

*(cf. 6145 - Extracurricular and Cocurricular Activities)*

*(cf. 6145.2 - Athletic Competition)*

No grade of a student participating in a physical education class shall be adversely affected if the student does not wear standardized physical education apparel because of circumstances beyond the student's control. (Education Code 49066)

*(cf. 5121 - Grades/Evaluation of Student Achievement)*

~~The principal, staff, students and parent/guardians at each school may establish reasonable dress and grooming regulations for times when students are engaged in extracurricular or other special school activities.~~

Students shall be allowed to wear sun-protective clothing, including but not limited to hats, for outdoor use during the school day. (Education Code 35183.5)  
*(cf. 5141.7 - Sun Safety)*

## **Gang-Related Apparel**

Note: The following section is for use by districts in which individual schools have adopted a dress code prohibiting gang-related apparel pursuant to Education Code 35183. It is recommended that districts consult legal counsel when developing administrative regulations related to gang apparel.

At individual schools that have a dress code prohibiting gang-related apparel at school or school activities, the principal, staff, and parents/guardians participating in the development of the school safety plan shall define "gang-related apparel" and shall limit this definition to apparel that reasonably could be determined to threaten the health and safety of the school environment if it were worn or displayed on a school campus. (Education Code 32282)

Because gang-related symbols are constantly changing, definitions of gang-related apparel shall be reviewed at least once each semester and updated whenever related information is received. As necessary, the school shall collaborate with law enforcement agencies to update definitions of gang-related apparel.

## **Uniforms**

Note: The following optional section is for use only by districts with schools that have a school uniform policy pursuant to Education Code 35183.

In schools that require a schoolwide uniform, the principal, staff, and parents/guardians of the school shall jointly select the specific uniform to be worn. (Education Code 35183)

At least six months before a school uniform policy is implemented, the principal or designee shall notify parents/guardians of this policy. (Education Code 35183)  
*(cf. 5145.6 - Parental Notifications)*

Parents/guardians shall also be informed of their right to have their child exempted.

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

The Superintendent or designee shall establish criteria for determining student eligibility for financial assistance when purchasing uniforms.

Students who participate in a nationally recognized youth organization shall be allowed to wear organization uniforms on days when the organization has a scheduled meeting. (Education Code 35183)

SIERRA COUNTY OFFICE OF EDUCATION  
 SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
 Regulation approved: April 10, 2007  
 revised: January 14, 2020

# Sierra County/Sierra-Plumas Joint USD

## Board Policy

### Students

BP 5141.21

#### ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS

Note: The following optional policy and accompanying administrative regulation apply to the administration of medication to students pursuant to Education Code 49414, 49414.1, 49414.3, 49414.5, 49423, and 49423.1 and the permissive guidelines in 5 CCR 600-611.

Pursuant to the general authority in Education Code 49423 and 5 CCR 600-611, as interpreted by the California Supreme Court in American Nurses Association v. Torlakson, health providers may train unlicensed school personnel to administer medication, including emergency anti-seizure medication.

This policy and regulation do not address situations in which a district might be engaged in a collaborative arrangement with another entity for the provision of school health services to students; see BP/AR 5141.6 - School Health Services.

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

*(cf. 5113 - Absences and Excuses)*

*(cf. 5113.1 - Chronic Absence and Truancy)*

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

*(cf. 5141.24 - Specialized Health Care Services)*

*(cf. 6159 - Individualized Education Program)*

*(cf. 6164.6 - Identification and Education Under Section 504)*

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

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

(cf. 1250 - Visitors/Outsiders)  
 (cf. 5141 - Health Care and Emergencies)  
 (cf. 5141.22 - Infectious Diseases)  
 (cf. 5141.23 - Asthma Management)  
 (cf. 5141.27 - Food Allergies/Special Dietary Needs)  
 (cf. 6116 - Classroom Interruptions)

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

Note: The following optional paragraph is for use by any district that, at its discretion, chooses to make emergency naloxone hydrochloride or other opioid antagonist available at its schools for the purpose of providing emergency medical aid, pursuant to Education Code 49414.3. In choosing to make such medications available, the district should be aware of the possibility of increased liability and should consult legal counsel accordingly.

**The Superintendent or designee shall make naloxone hydrochloride or another opioid antagonist available for emergency medical aid to any person suffering, or reasonably believed to be suffering, from an opioid overdose. (Education Code 49414.3)**

Note: Although federal law (21 USC 812, 844) prohibits the possession of cannabis, even by medical users, state law allows persons under the age of 18 to use and possess cannabis for medical use. Pursuant to Education Code 49414.1, as added by SB 223 (Ch. 699, Statutes of 2019), the Governing Board is authorized to adopt a policy that allows parents/guardians to administer medicinal cannabis to their child at school. Education Code 49414.1 does not permit or require school personnel to administer medicinal cannabis.

Option 1 is for use by districts that choose to adopt a policy allowing parent/guardian administration of medicinal cannabis at school. Because of the conflict between state and federal law, districts considering adoption of such policy should consult legal counsel regarding possible ramifications. Education Code 49414.1 authorizes the Board to subsequently amend or rescind the policy for any reason, including, but not limited to, if the district is at risk of, or has lost, federal funding as a result of the policy.

Option 2 is for use by districts that choose to prohibit the administration of medicinal cannabis at school.

**OPTION 1:** The parent/guardian of a student who is a qualified patient pursuant to Health and Safety Code 11362.7-11362.85 may administer medicinal cannabis, excluding medicinal cannabis or cannabis products in a smokeable or vapeable form, to the student at a school site. School personnel are not authorized to administer medicinal cannabis to a student. (Education Code 49414.1)

Note: If the Board chooses Option 1, Education Code 49414.1, as added by SB 223, mandates that the policy include the following requirements.

Before administering medicinal cannabis at a school site, the parent/guardian shall provide to the principal or designee a valid written medical recommendation for the student to be given medicinal cannabis, which shall be kept on file at the school. The parent/guardian shall sign in at the school site before administering the medication, and shall not administer the medication in a manner that disrupts the educational environment or exposes other students. After the parent/guardian administers the medication, the parent/guardian shall remove any remaining medicinal cannabis from the school site. (Education Code 49414.1)

**OPTION 2:** Because of the conflict between state and federal law regarding the legality of medicinal cannabis, the Board prohibits the administration of medicinal cannabis to students on school grounds by parents/guardians or school personnel.

Note: The following optional paragraph may be revised to reflect district practice. The U.S. Department of Health and Human Services and the Centers for Disease Control and Prevention recommend that a district's emergency and disaster preparedness plan include procedures for dealing with medical emergencies, such as a pandemic flu outbreak or public disaster.

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

*(cf. 3516 - Emergencies and Disaster Preparedness Plan)*

### **Administration of Medication by School Personnel**

Note: Various provisions of state law allow districts to train nonmedical district employees (i.e., those who do not possess a medical license) to provide medical assistance to students at school when a credentialed school nurse or other licensed individual is unavailable. For example, Education Code 49414, 49414.3, 49414.5, 49423, and 49423.1 specifically authorize the use of trained, unlicensed school employees to administer medications to students suffering from allergic reactions, opioid overdose, severe hypoglycemia, or asthma. Moreover, in *American Nurses Association v. Torlakson*, the California Supreme Court held that, as with other prescription medications, state law permits trained, unlicensed school personnel to administer insulin to students where a physician has determined that unlicensed school personnel may safely and appropriately administer the medication. The medication must be administered in accordance with a written health care provider statement and parental consent.

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

*(cf. 3530 - Risk Management/Insurance)*

*(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)*

*(cf. 4119.43/4219.43/4319.43 - Universal Precautions)*

The Superintendent or designee shall ensure that school personnel designated to administer any medication receive appropriate training and, as necessary, retraining from qualified medical personnel before any medication is administered. At a minimum, the training shall cover how and when such medication should be administered, the recognition of symptoms and treatment, emergency follow-up procedures, and the proper documentation and storage of medication. Such trained, unlicensed designated school personnel **may** shall be supervised by, and provided with immediate communication access to, a school nurse, physician, or other appropriate individual. ~~(Education Code 49414, 49414.3, 49414.5, 49423, 49423.1)~~

*(cf. 4131 - Staff Development)*

*(cf. 4231 - Staff Development)*

*(cf. 4331 - Staff Development)*

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

*Legal Reference:*

EDUCATION CODE

48980 Notification at beginning of term  
 49407 Liability for treatment  
 49408 Emergency information  
 49414 Emergency epinephrine auto-injectors  
 49414.3 Emergency medical assistance; administration of medication for opioid overdose  
 49414.5 Providing school personnel with voluntary emergency training  
 49422-49427 Employment of medical personnel, especially:  
 49423 Administration of prescribed medication for student  
 49423.1 Inhaled asthma medication  
 49480 Continuing medication regimen; notice

BUSINESS AND PROFESSIONS CODE

2700-2837 Nursing, especially:  
 2726 Authority not conferred  
 2727 Exceptions in general  
 3501 Definitions  
 4119.2 Acquisition of epinephrine auto-injectors  
 4119.8 Acquisition of naloxone hydrochloride or another opioid antagonist

HEALTH AND SAFETY CODE

11362.7-11362.85 Medicinal cannabis

CODE OF REGULATIONS, TITLE 5

600-611 Administering medication to students

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act of 1974

1400-1482 Individuals with Disabilities Education Act

UNITED STATES CODE, TITLE 21

812 Schedules of controlled substances

844 Penalties for possession of controlled substance

UNITED STATES CODE, TITLE 29

794 Rehabilitation Act of 1973, Section 504

COURT DECISIONS

*American Nurses Association v. Torlakson*, (2013) 57 Cal.4th 570

*Management Resources:*

AMERICAN DIABETES ASSOCIATION PUBLICATIONS

Training Standards for the Administration of Epinephrine Auto-Injectors, rev. 2015

Glucagon Training Standards for School Personnel: Providing Emergency Medical Assistance to Pupils with Diabetes, May 2006

Training Standards for the Administration of Epinephrine Auto-Injectors, rev. 2015

Legal Advisory on Rights of Students with Diabetes in California's K-12 Public Schools, August 2007

Program Advisory on Medication Administration, 2005

NATIONAL DIABETES EDUCATION PROGRAM PUBLICATIONS

Helping the Student with Diabetes Succeed: A Guide for School Personnel, June 2003

WEB SITES

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

American Diabetes Association: <http://www.diabetes.org>

California Department of Education: <http://www.cde.ca.gov/ls/he/hn>

National Diabetes Education Program: <http://www.ndep.nih.gov>

U.S. Department of Health and Human Services, National Institutes of Health, Blood Institute, asthma information:

<http://www.nhlbi.nih.gov/health/public/lung/index.htm#asthma>

SIERRA COUNTY OFFICE OF EDUCATION  
 SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

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# Sierra County/Sierra-Plumas Joint USD

## Administrative Regulation

Students

AR 5141.21

### ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS

Note: The following administrative regulation reflects requirements for the administration of medication to students on a continuing medication regimen or in emergency medical situations at school or a school-related activity. The district should consult legal counsel as necessary to ensure that all legal requirements are met.

Pursuant to the general authority in Education Code 49423 and 5 CCR 600-611, as interpreted by the California Supreme Court in American Nurses Association v. Torlakson, health providers may train unlicensed school personnel to administer medication, including emergency anti-seizure medication. Such administration must be contingent upon a physician's written authorization for unlicensed personnel to administer the medication to the particular student. The district may revise the following regulation to reflect any district requirements related to the administration of such medication.

#### Definitions

*Authorized health care provider* means an individual who is licensed by the State of California to prescribe or order medication, including, but not limited to, a physician or physician assistant. (Education Code 49423; 5 CCR 601)

*Other designated school personnel* means any individual employed by the district, including a nonmedical school employee, who has volunteered or consented to administer medication or otherwise assist the student and who may legally administer the medication to the student or assist the student in the administration of the medication. (5 CCR 601, 621)

*Medication* may include not only a substance dispensed in the United States by prescription, but also a substance that does not require a prescription, such as over-the-counter remedies, nutritional supplements, and herbal remedies. (5 CCR 601)

*Epinephrine auto-injector* means a disposable delivery device designed for the automatic injection of a premeasured dose of epinephrine into the human body to prevent or treat a life-threatening allergic reaction. (Education Code 49414)

*Anaphylaxis* means a potentially life-threatening hypersensitivity to a substance, which may result from an insect sting, food allergy, drug reaction, exercise, or other cause. Symptoms may include shortness of breath, wheezing, difficulty breathing, difficulty talking or swallowing, hives, itching, swelling, shock, or asthma. (Education Code 49414)

(cf. 5141.23 - Asthma Management)

(cf. 5141.27 - Food Allergies/Special Dietary Needs)

*Opioid antagonist* means naloxone hydrochloride or another drug approved by the federal Food and Drug Administration that, when administered, negates or neutralizes in whole or in part the pharmacological effects of an opioid in the body and that has been approved for the treatment of an opioid overdose. (Education Code 49414.3)

## Notifications to Parents/Guardians

Note: Pursuant to Education Code 48980, districts must notify parents/guardians, at the beginning of each school year, of their rights and responsibilities (see section "Parent/Guardian Responsibilities" below) under Education Code 49423 pertaining to the administration of medication by school employees and self-administration of epinephrine by students. Though notification is not required for self-administration of any medication other than epinephrine, it is recommended that the annual notification include other medications to facilitate implementation by school personnel.

At the beginning of each school year, the Superintendent or designee shall notify parents/guardians of the options available to students who need to take prescribed medication during the school day and the rights and responsibilities of parents/guardians regarding those options. (Education Code 49480)

*(cf. 5145.6 - Parental Notifications)*

In addition, the Superintendent or designee shall inform the parents/guardians of any student on a continuing medication regimen for a nonepisodic condition of the following requirements: (Education Code 49480)

1. The parent/guardian is required to inform the school nurse or other designated employee of the medication being taken, the current dosage, and the name of the supervising physician.
2. With the parent/guardian's consent, the school nurse or other designated employee may communicate with the student's physician regarding the medication and its effects and may counsel school personnel regarding the possible effects of the medication on the student's physical, intellectual, and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission, or overdose.

Note: The following paragraph is optional.

When a student requires medication during the school day in order to participate in the educational program, the Superintendent or designee shall, as appropriate, inform the student's parents/guardians that the student may qualify for services or accommodations pursuant to the Individuals with Disabilities Education Act (20 USC 1400-1482) or Section 504 of the federal Rehabilitation Act of 1973 (29 USC 794).

*(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)*

*(cf. 6164.6 - Identification and Education Under Section 504)*

## Parent/Guardian Responsibilities

The responsibilities of the parent/guardian of any student who may need medication during the school day shall include, but are not limited to:

Note: Education Code 49423 and 5 CCR 600 authorize districts to administer prescribed medication only upon receipt of written statements from the student's authorized health care provider and parent/guardian. Appropriate statements must be received before students are allowed to carry and self-administer diabetes medication pursuant to Education Code 49414.5, auto-injectable epinephrine pursuant to Education Code 49423, or asthma medication pursuant to Education Code 49423.1. Districts may choose to allow students to carry and self-administer other types of medication beyond those authorized by the Education Code. If so, the district should modify the following section accordingly. See the accompanying Board policy.



1. ~~1. Providing parent/guardian and authorized health care provider written statements~~  
Submitting the parent/guardian written statement and the authorized health care provider's written statement each school year as described in the sections "Parent/Guardian Statement" and "Health Care Provider Statement" below. The parent/guardian shall provide a new authorized health care provider's statement if the medication, dosage, frequency of administration, or reason for administration changes. (Education Code 49414.5, 49423, 49423.1; 5 CCR 600, 626)
2. If the student is on a continuing medication regimen for a nonepisodic condition, informing the school nurse or other designated certificated employee of the medication being taken, the current dosage, and the name of the supervising physician, and updating the information when needed. (Education Code 49480)

Note: Pursuant to 5 CCR 606, the district is authorized to establish rules for the delivery and storage of medication on a school site.

3. Providing medications in properly labeled, original containers along with the authorized health care provider's instructions. For prescribed or ordered medication, the container also shall bear the name and telephone number of the pharmacy, the student's identification, and the name and phone number of the authorized health care provider. (5 CCR 606)

### **Parent/Guardian Statement**

Note: 5 CCR 603 authorizes the district to establish specific requirements regarding the parent/guardian's written statement. The following list should be modified to reflect the district's requirements.

When district employees are to administer medication to a student, the parent/guardian's written statement shall:

1. Identify the student
2. Grant permission for an authorized district representative to communicate directly with the student's authorized health care provider and pharmacist, as may be necessary, regarding the health care provider's written statement or any other questions that may arise with regard to the medication
3. Contain an acknowledgment that the parent/guardian understands how district employees will administer the medication or otherwise assist the student in its administration
4. Contain an acknowledgment that the parent/guardian understands ~~his/her responsibilities to enable district employees to administer or otherwise assist the student in the administration of medication, including, but not limited to, the parent/guardian's responsibility~~the responsibilities to provide a written statement from the authorized health care provider, to ensure that the medication is delivered to the school in a proper container by an individual legally authorized to be in possession of the medication, and to provide all necessary supplies and equipment

5. Contain an acknowledgment that the parent/guardian understands ~~that he/she may~~the right to terminate the consent for the administration of the medication or for otherwise assisting the student in the administration of medication at any time

In addition to the requirements in items #1-5 above, if a parent/guardian has requested that ~~his/her child~~the student be allowed to carry and self-administer prescription auto-injectable epinephrine or prescription inhaled asthma medication, the parent/guardian's written statement shall: (Education Code 49423, 49423.1)

1. Consent to the self-administration
2. Release the district and school personnel from civil liability if the student suffers an adverse reaction as a result of self-administering the medication

In addition to the requirements in items #1-5 above, if a parent/guardian wishes to designate an individual who is not an employee of the district to administer medication to ~~his/her child~~the student, the parent/guardian's written statement shall clearly identify the individual and shall state:

1. The individual's willingness to accept the designation
2. That the individual is permitted to be on the school site
3. Any limitations on the individual's authority

### **Health Care Provider Statement**

Note: Education Code 49423 and 49423.1 and 5 CCR 602 list items that the authorized health care provider's written statement must contain, as specified in items #1-5 below. Districts that request additional information in the statement should modify the following list accordingly.

When any district employee is to administer prescribed medication to a student, or when a student is to be allowed to carry and self-administer prescribed medication during school hours, the authorized health care provider's written statement shall include:

1. Clear identification of the student (Education Code 49423, 49423.1; 5 CCR 602)
2. The name of the medication (Education Code 49423, 49423.1; 5 CCR 602)
3. The method, amount, and time schedules by which the medication is to be taken (Education Code 49423, 49423.1; 5 CCR 602)
4. If a parent/guardian has requested that ~~his/her child~~the student be allowed to self-administer medication, confirmation that the student is able to self-administer the medication (Education Code 49414.5, 49423, 49423.1; 5 CCR 602)
5. For medication that is to be administered by unlicensed personnel, confirmation by the student's health care provider that the medication may safely and appropriately be administered by unlicensed personnel (Education Code 49423, 49423.1; 5 CCR 602)

Note: Items #6-8 below may be revised to reflect district practice.

6. For medication that is to be administered on an as-needed basis, the specific symptoms that would necessitate administration of the medication, allowable frequency for administration, and indications for referral for medical evaluation
7. Possible side effects of the medication
8. Name, address, telephone number, and signature of the student's authorized health care provider

Note: Pursuant to Education Code 49423.1, as amended by AB 743 (Ch. 101, Statutes of 2019), districts must accept a written statement pertaining to inhaled asthma medication from a physician or surgeon who is contracted with a prepaid health plan operating under the laws of Mexico that is licensed as a health care service plan in California pursuant to Health and Safety Code 1351.2 .

For self-administration of inhaled asthma medication, the district shall accept a written statement from a physician or surgeon contracted with a health plan licensed pursuant to Health and Safety Code 1351.2. Such written statement shall be in English and Spanish, and shall include the name and contact information for the physician or surgeon. (Education Code 49423.1)

### **District Responsibilities**

Note: The following section should be modified to reflect district practice.

The Superintendent or designee shall ensure that any unlicensed school personnel authorized to administer medication to a student receives appropriate training from the school nurse or other qualified medical personnel.

The school nurse or other designated school personnel shall:

1. Administer or assist in administering medication in accordance with the authorized health care provider's written statement
2. Accept delivery of medications from parents/guardians and count and record them upon receipt
3. Maintain a list of students needing medication during the school day, including those authorized to self-administer medication, and note on the list the type of medication and the times and dosage to be administered

Note: 5 CCR 601 specifies items that districts may, but are not required to, include in the medication log, as provided in item #4 below.

4. Maintain for each student a medication log which may:
  - a. Specify the student's name, medication, dose, method of administration, time of administration during the regular school day, date(s) on which the student is required to take the medication, and the authorized health care provider's name and contact information

- b. Contain space for daily recording of the date, time, and amount of medication administered, and the signature of the individual administering the medication

Note: 5 CCR 601 specifies items that may be included in the medication record, as detailed below. In addition, 5 CCR 607 authorizes the district to establish policies regarding documentation of medication, including the maintenance of the medication record.

5. Maintain for each student a medication record which may include the authorized health care provider's written statement, the parent/guardian's written statement, the medication log, and any other written documentation related to the administration of medication to the student
6. Ensure that student confidentiality is appropriately maintained  
*(cf. 5125 - Student Records)*
7. Coordinate and, as appropriate, ensure the administration of medication during field trips and other school-related activities  
*(cf. 5148.2 - Before/After School Programs)*  
*(cf. 6145.2 - Athletic Competition)*  
*(cf. 6153 - School-Sponsored Trips)*
8. Report to a student's parent/guardian and the site administrator any refusal by the student to take ~~his/her~~the medication
9. Keep all medication to be administered by the district in a locked drawer or cabinet
10. As needed, communicate with a student's authorized health care provider and/or pharmacist regarding the medication and its effects
11. Counsel other designated school personnel regarding the possible effects of a medication on a student's physical, intellectual, and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission, or overdose
12. Ensure that any unused, discontinued, or outdated medication is returned to the student's parent/guardian at the end of the school year or, if the medication cannot be returned, dispose of it in accordance with state laws and local ordinances
13. In the event of a medical emergency requiring administration of medication, provide immediate medical assistance, directly observe the student following the administration of medication, contact the student's parent/guardian, and determine whether the student should return to class, rest in the school office, or receive further medical assistance
14. Report to the site administrator, the student's parent/guardian, and, if necessary, the student's authorized health care provider any instance when a medication is not administered properly, including administration of the wrong medication or failure to administer the medication in accordance with authorized health care provider's written statement

## Emergency Epinephrine Auto-Injectors

Note: Education Code 49414 requires districts to provide epinephrine auto-injectors to school nurses or other employees who volunteer and receive training, which they may use to provide emergency medical aid to persons suffering, or reasonably believed to be suffering, from an anaphylactic reaction.

The Superintendent or designee shall provide epinephrine auto-injectors to school nurses or other employees who have volunteered to administer them in an emergency and have received training. The school nurse, or a volunteer employee when a school nurse or physician is unavailable, may administer an epinephrine auto-injector to provide emergency medical aid to any person suffering, or reasonably believed to be suffering, from potentially life-threatening symptoms of anaphylaxis at school or a school activity. (Education Code 49414)

At least once per school year, the Superintendent or designee shall distribute to all staff a notice requesting volunteers to be trained to administer an epinephrine auto-injector and describing the training that the volunteer will receive. (Education Code 49414)  
(*cf. 4112.9/4212.9/4312.9 - Employee Notifications*)

Note: Education Code 49414 specifies topics to be included in training for employees who volunteer to be trained in the use of epinephrine auto-injectors. Education Code 49414 requires the Superintendent of Public Instruction (SPI), in consultation with specified agencies and organizations, to review the minimum standards for the training at least every five years. These standards are available on the California Department of Education's (CDE) web site.

The principal or designee at each school may designate one or more volunteers to receive initial and annual refresher training, which shall be provided by a school nurse or other qualified person designated by a physician and surgeon authorized pursuant to Education Code 49414 and shall be based on the standards developed by the Superintendent of Public Instruction (SPI). Written materials covering the required topics for training shall be retained by the school for reference. (Education Code 49414)  
(*cf. 4131 - Staff Development*)  
(*cf. 4231 - Staff Development*)  
(*cf. 4331 - Staff Development*)

Note: Education Code 49414 specifies the type of epinephrine auto-injectors that must be provided to each school and the district personnel authorized to obtain the prescriptions. The following paragraphs may be revised to reflect the position(s) assigned to fulfill this responsibility and the grade levels maintained by the district.

A school nurse or other qualified supervisor of health, or a district administrator if the district does not have a qualified supervisor of health, shall obtain a prescription for epinephrine auto-injectors for each school from an authorized physician and surgeon. Such prescription may be filled by local or mail order pharmacies or epinephrine auto-injector manufacturers. Elementary schools shall, at a minimum, be provided one adult (regular) and one junior epinephrine auto-injector. Secondary schools shall be provided at least one adult (regular) epinephrine auto-injector, unless there are any students at the school who require a junior epinephrine auto-injector. (Education Code 49414)

If an epinephrine auto-injector is used, the school nurse or other qualified supervisor of health shall restock the epinephrine auto-injector as soon as reasonably possible, but no later than two weeks after it is used. In addition, epinephrine auto-injectors shall be restocked before their expiration date. (Education Code 49414)

Information regarding defense and indemnification provided by the district for any and all civil liability for volunteers administering epinephrine auto-injectors shall be provided to each volunteer and retained in ~~his/her~~ **the employee's** personnel file. (Education Code 49414)

*(cf. 4112.6/4212.6/4312.6 - Personnel Files)*

A school may accept gifts, grants, and donations from any source for the support of the school in carrying out the requirements of Education Code 49414, including, but not limited to, the acceptance of epinephrine auto-injectors from a manufacturer or wholesaler. (Education Code 49414)

*(cf. 3290 - Gifts, Grants and Bequests)*

The Superintendent or designee shall maintain records regarding the acquisition and disposition of epinephrine auto-injectors for a period of three years from the date the records were created. (Business and Professions Code 4119.2)

*(cf. 3580 - District Records)*

### **Emergency Medication for Opioid Overdose**

Note: The following section is **optional**. Education Code 49414.3 authorizes, but does not require, districts to make emergency naloxone hydrochloride or another opioid antagonist available to school nurses or trained personnel who have volunteered to provide emergency medical aid to persons suffering, or reasonably believed to be suffering, from an opioid overdose. Districts that choose to provide the medication must meet specified requirements as provided below. Such districts may revise the following section to indicate the grade levels at which such medication will be available (e.g., at secondary schools only).

The district may elect to make emergency naloxone hydrochloride or another opioid antagonist available at schools for the purpose of providing emergency medical aid to persons suffering, or reasonably believed to be suffering, from an opioid overdose. In determining whether to make this medication available, the Superintendent or designee shall evaluate the emergency medical response time to the school and determine whether initiating emergency medical services is an acceptable alternative to providing an opioid antagonist and training personnel to administer the medication. (Education Code 49414.3)

When available at the school site, the school nurse shall provide emergency naloxone hydrochloride or another opioid antagonist for emergency medical aid to any person exhibiting potentially life-threatening symptoms of an opioid overdose at school or a school activity. Other designated personnel who have volunteered and have received training may administer such medication when a school nurse or physician is unavailable, and shall only administer the medication by nasal spray or auto-injector. (Education Code 49414.3)

At least once per school year, the Superintendent or designee shall distribute to all staff a notice requesting volunteers to be trained to administer naloxone hydrochloride or another opioid antagonist, describing the training that the volunteer will receive, and explaining the right of the volunteer to rescind the offer to volunteer at any time, including after receiving training. The notice shall also include a statement that no benefit will be granted to or withheld from any employee based on the offer to volunteer and that there will be no retaliation against any employee for rescinding the offer to volunteer. (Education Code 49414.3)

Note: Pursuant to Education Code 49414.3, the training provided to designated school personnel must be based on standards adopted by the SPI in consultation with specified agencies and organizations. The SPI is required to

review those standards at least once every five years. Required topics of the training include (1) techniques for recognizing symptoms of an opioid overdose; (2) standards and procedures for the storage, restocking, and emergency use of the medication; (3) basic emergency follow-up procedures; and (4) recommendations on the necessity of instruction and certification in cardiopulmonary resuscitation. In addition, CDE is required to include on its web site a clearinghouse for best practices in training nonmedical personnel to administer an opioid antagonist to students.

The principal or designee may designate one or more volunteer employees to receive initial and annual refresher training, based on standards adopted by the SPI, regarding the storage and emergency use of naloxone hydrochloride or another opioid antagonist. The training shall be provided at no cost to the employee, conducted during regular working hours, and be provided by a school nurse or other qualified person designated by an authorizing physician and surgeon. Written materials provided during the training shall be retained at the school for reference. (Education Code 49414.3)

A school nurse, other qualified supervisor of health, or, if the district does not have a qualified supervisor of health, a district administrator shall obtain a prescription for naloxone hydrochloride or another opioid antagonist for each school from an authorized physician and surgeon. Such prescription may be filled by local or mail order pharmacies or manufacturers. (Education Code 49414.3)

If the medication is used, the school nurse, other qualified supervisor of health, or district administrator, as applicable, shall restock the medication as soon as reasonably possible, but no later than two weeks after it is used. In addition, the medication shall be restocked before its expiration date. (Education Code 49414.3)

Information regarding defense and indemnification provided by the district for any and all civil liability for volunteers administering naloxone hydrochloride or another opioid antagonist for emergency aid shall be provided to each volunteer and retained in the employee's personnel file. (Education Code 49414.3)

A school may accept gifts, grants, and donations from any source for the support of the school in carrying out the requirements of Education Code 49414.3, including, but not limited to, the acceptance of the naloxone hydrochloride or another opioid antagonist from a manufacturer or wholesaler. (Education Code 49414.3)

The Superintendent or designee shall maintain records regarding the acquisition and disposition of naloxone hydrochloride or another opioid antagonist for a period of three years from the date the records were created. (Business and Professions Code 4119.8)

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
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# Sierra County/Sierra-Plumas Joint USD

## Board Policy

### Students

BP 5141.26

### Tuberculosis Testing

The Board of Education recognizes that tuberculosis poses a public health threat. Treatment of active cases of this disease is the most effective means of controlling its spread.

~~The number of tuberculosis cases in our county is on the rise. The County Public Health Officer therefore requires tuberculosis testing, and follow-up if appropriate, before students enter school.~~

The Superintendent or designee may require a tuberculosis skin test when qualified medical personnel reasonably suspect that a student has active tuberculosis. If there is an outbreak of tuberculosis at any school, the Superintendent or designee may require all students at the school to undergo tuberculosis skin tests.

Students known to have had a positive tuberculosis skin test shall be excluded from school until they provide evidence of a follow-up x-ray and appropriate medical care or are no longer suspected of having active tuberculosis.

*(cf. 5112.2 - Exclusions from Attendance)*

*(cf. 5141.3 - Health Examinations)*

All district staff shall receive information on how tuberculosis is spread and how it can be prevented and treated.

*(cf. 4119.43/4219.43/4319.43 - Universal Precautions)*

*(cf. 5141.22 - Infectious Diseases)*

#### Legal Reference:

##### EDUCATION CODE

49450 Rules to insure proper care and secrecy

49451 Parent's refusal to consent

##### HEALTH AND SAFETY CODE

120230 Exclusion of persons from school

120875 Providing information to school districts on AIDS, AIDS-related conditions and Hepatitis B

120880 Information to employees of school district

121475-121520 Tuberculosis tests for pupils

SIERRA COUNTY OFFICE OF EDUCATION

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

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# Sierra County/Sierra-Plumas Joint USD

## Administrative Regulation

### Students

AR 5141.26

### TUBERCULOSIS TESTING

Note: The following optional administrative regulation may be revised to reflect district practice.

**Any student who** has a positive TB skin test:

1. ~~The parent/guardian must provide the school with the results of a chest x-ray before the student enters class. If no x-ray has been done, the parent/guardian shall be given a TB follow-up form to take to his/her personal physician or to the county public health office. The student must then obtain a chest x-ray and bring proof that the film was taken for school entry.~~
2. ~~If the TB form is not returned with x-ray results within two weeks, the Superintendent or designee shall contact the student and family for information about the x-ray report.~~
3. ~~If the student is found to have~~ **reasonably suspected of having active infectious tuberculosis** ~~on chest x-ray and sputum tests, the student shall not be admitted to~~ **shall be excluded from attendance at a district school until** ~~a physician's note is presented,~~ **the student provides evidence of a certificate showing that the student is free of communicable tuberculosis.**  
(Health and Safety Code 121485, 121495, 121505)

*(cf. 5112.2 - Exclusions from Attendance)*

Students shall be screened or tested for tuberculosis under the following circumstances:

Note: Item #1 below is for use by districts that maintain elementary schools. See AR 5141.32 - Health Screening for School Entry for detailed requirements of the comprehensive health screening required by Health and Safety Code 124040, 124085, and 124105. The Child Health and Disability Prevention (CHDP) office of the California Department of Health Care Services (DHCS) and the California Department of Public Health (CDPH) clarify that this health screening includes screening for tuberculosis when required by the local health department. See DHCS' CHDP School Handbook: School Entry Health Examination Requirements and CDPH's California Immunization Handbook: Pre-Kindergarten (Child Care) and School Immunization Requirements for further information.

1. When required by the local health department as part of the comprehensive health screening required for school entry, parents/guardians shall, within 90 days after their child's entry into first grade, provide certification evidencing that their child has been screened for risk of tuberculosis within the preceding 18 months. Such certification shall be on a form approved by the California Department of Health Care Services. (Health and Safety Code 124040, 124085, 124105)

In lieu of the certificate, parents/guardians may submit a signed waiver indicating that they do not want or are unable to obtain the health screening and evaluation services for their child and, if applicable, the reasons that they are unable to obtain the services. (Health and Safety Code 124085)

*(cf. 5141.32 - Health Screening for School Entry)*

Note: Health and Safety Code 121515 requires the Governing Board to cooperate with the county or city health officer in carrying out any programs ordered by the health officer for the tuberculosis examinations of individuals applying for first admission to any elementary or secondary school in the district, as provided in item #2 below. The Board is authorized to use district funds, property, and personnel for this purpose.

Pursuant to 22 CCR 41301-41303, the following requirements also pertain to children enrolling in a child care center or preschool.

2. Whenever ordered by the local health officer for the preservation and protection of public health, students seeking admission for the first time to a district school at any grade level shall submit to tuberculosis testing. Students who are subject to the health officer's order shall be admitted, ~~the~~ to school as follows:
  - a. The Superintendent or designee ~~may contact~~ shall unconditionally admit any student who, prior to admission, submits a certificate signed by any public or private medical provider indicating that the student and family again in four to six weeks to determine that they have followed through with a medical appointment for the INH has completed an approved tuberculosis examination and is free from active tuberculosis. (Health and Safety Code 121485, 121490, 121500; 22 CCR 41305, 41311, 41313)  
(cf. 5141.3 - Health Examinations)  
(cf. 5141.6 - School Health Services)  
(cf. 5148 - Child Care and Development)  
(cf. 5148.3 - Preschool/Early Childhood Education)

The Superintendent or designee shall exempt a student from the requirement to submit a certificate if the student's parent/guardian, or the student if an emancipated minor, provides an affidavit stating that the required examination is contrary to one's personal beliefs. If there is probable cause to believe that such a student has active tuberculosis, the student may be excluded from school until the Superintendent or designee is satisfied that the student is not afflicted. (Health and Safety Code 121505)
  - b. A student who has not submitted the certificate or personal beliefs affidavit may be admitted on condition that the student receives an approved tuberculin skin test within 10 school days after admission. A student who has had a positive skin test and has not subsequently obtained a chest x-ray may be admitted on condition that the student receives a chest x-ray within 20 school days after admission. Any student who fails to provide the certificate within those time periods shall be prohibited from further attendance until the certificate is provided. (Health and Safety Code 121495; 22 CCR 41315, 41327)
  - c. Whenever the local health officer so orders, a student may be required to complete an additional examination and provide another certificate indicating that the student is free of communicable tuberculosis. (Health and Safety Code 121485)
  - d. At the discretion of the local health officer, the district may admit a student without a certificate if the student is undergoing or has already undergone preventive medication program, ~~if indicated treatment for tuberculosis infection or treatment for tuberculosis disease.~~ (22 CCR 41319)

3. Whenever the Superintendent or designee suspects that a student who has not been examined for tuberculosis either has the disease or has been exposed, the Superintendent or designee shall immediately report by telephone to the local health officer. When required by the local health officer, the district shall exclude the student from school until the student is certified to be free of communicable tuberculosis. (22 CCR 41329)

The Superintendent or designee shall maintain a record of any student's tuberculosis examination as part of the student's mandatory permanent student record. (22 CCR 41323)  
(cf. 5125 - Student Records)

The Superintendent or designee shall annually file a report with the local health department on the results of tuberculosis examinations for all new district students required to complete such examinations in accordance with item #2 above, including, but not necessarily limited to, the number of students unconditionally and conditionally admitted and the number of students exempted on the basis of their personal beliefs. (22 CCR 41325)

Note: The following paragraph is optional.
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All district staff shall receive information on how tuberculosis is spread and how it can be prevented and treated.

(cf. 4112.4/4212.4/4312.4 - Health Examinations)

(cf. 4119.43/4219.43/4319.43 - Universal Precautions)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

(cf. 5141.22 - Infectious Diseases)

Legal Reference:

EDUCATION CODE

48213 Prior parent notification of exclusion; exemption

49451 Parent's refusal to consent to health examination

HEALTH AND SAFETY CODE

120230 Exclusion of persons from school when residence is in isolation or quarantine

121365 Duties of local health officer re: tuberculosis control

121475-121520 Tuberculosis tests for students

124025-124110 Child Health and Disability Prevention Program

CODE OF REGULATIONS, TITLE 5

202 Exclusion of students with contagious disease

432 Student records

3030 Eligibility for special education; tuberculosis that adversely affects educational performance

CODE OF REGULATIONS, TITLE 22

41301-41329 Tuberculosis tests for students

Management Resources:

CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES PUBLICATIONS

CHDP School Handbook: School Entry Health Examination Requirements, rev. January 2006

CALIFORNIA DEPARTMENT OF PUBLIC HEALTH PUBLICATIONS

California Immunization Handbook: Pre-Kindergarten (Child-Care) and School Immunization Requirements, 10th Edition, July 2019

WEB SITES

American Lung Association: <http://www.lungusa.org>

California Department of Health Care Services: <https://www.dhcs.ca.gov>

California Department of Public Health, Tuberculosis Control:

<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/TBCB.aspx>

Centers for Disease Control and Prevention, Tuberculosis: <http://www.cdc.gov/tb>

*Health Officers Association of California: <http://www.calhealthofficers.org>*

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