

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

January 14, 2014

5:00 pm

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

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

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

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

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

- A. CALL TO ORDER
(Please be advised that this meeting will be recorded.)
- B. ROLL CALL
- C. FLAG SALUTE
- D. APPROVAL OF THE AGENDA
- E. PUBLIC COMMENT FOR CLOSED SESSION

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

- F. CLOSED SESSION

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

- 1. Government Code §54957.6, Conference with Labor Negotiators
Agency Negotiator for the Board: Dr. Merrill M. Grant, Superintendent
Employee Organizations: Represented Employees: SPTA and Classified
Unrepresented Employees: Confidential, Administration and Management

- G. RETURN TO OPEN SESSION

REPORT OUT

ADJOURN FOR BREAK

6 pm - RECONVENE

- H. INFORMATION/DISCUSSION ITEMS

- 1. Sierra County Office of Education and Sierra-Plumas Joint Unified School District
Audit Presentation by Clay Singleton, CPA, of SingletonAuman PC

Sierra County Board of Education
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2. Superintendent's Report
 - a. California Department of Education Response to Tentative Agreements
3. Business Report
 - a. Board Report-Expenditures by Object 07/01/13 to 12/31/13**
4. Staff Reports (5 minutes)
5. SPTA Report (5 minutes)
6. Board Members' Report (5 minutes)
7. Collective Bargaining Disclosure Statement Public Hearing**
This is an opportunity for members of the public to directly address the governing board on the Collective Bargaining Agreements listed on this Agenda as Items J, 1, 1314-067 through 1314-071
8. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)
 - a. Current location
 - b. Videoconference location

I. CONSENT CALENDAR

1. Approval of minutes of the Regular Board meeting held December 10, 2013**
2. Approval of bill warrants for month of December 2013**
3. Approval of Quarterly Report on Williams Uniform Complaints for quarter ending December 2013. It is required per Education Code 35186 section (d) *that a school district shall report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and the governing board of the school district.* No complaints regarding textbooks and instructional materials, teacher vacancy or misassignment or conditions of facilities were filed with Sierra County Office of Education during the quarter ending December 2013.
4. Approval of modifications of Superintendent's Goals for 2013-2014 school year**

J. ACTION ITEMS

1. New Business

- 1314-067 Approval of Completion of Bargaining, 2012-2013 school year, Sierra-Plumas Teachers' Association**
- 1314-068 Approval of Completion of Bargaining, 2013-2014 school year, Sierra-Plumas Classified Employees' Association**

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- 1314-069 Approval of Completion of Bargaining, 2013-2014 school year, Confidential Employees**
- 1314-070 Approval of Completion of Bargaining, 2013-2014 school year, Administrative Employees**
- 1314-071 Approval of Completion of Bargaining, 2013-2014 school year, Management Employees**
- 1314-072 Acceptance of Financial Audit for 2012- 2013** (Asquith)
- 1314-073 Discussion on appropriate FTE division for County and District Superintendent's current year
- 1314-074 Approval of Revision of Board Policy 3513.3, Tobacco Free Schools** (Grant)
- 1314-075 Review and Approval of Administrative Regulation and Board Policy 6145, Extra Curricular and Co-curricular Activities per Education Code §35160.5** (Grant)

K. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on February 11, 2014, at Downieville School, 130 School Street, Downieville CA, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting at 6:00 pm.
- 2. Suggested Agenda Items
 - a. _____
 - b. _____
 - c. _____

L. ADJOURNMENT



Dr. Merrill M. Grant, Superintendent

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

Balances through December						Fiscal Year 2012/13
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund						
1100	Teachers Salaries	165,966.00	169,479.00		69,555.68	99,923.32
1120	Certificated Substitutes	4,833.00	4,833.00		1,200.00	3,633.00
1200	Certificated Pupil Support Ser	59,350.00	61,714.00		23,154.80	38,559.20
1300	Certificated Supervisor Admini	65,192.00	65,192.00		32,595.90	32,596.10
	Total for Object 1000	295,341.00	301,218.00	.00	126,506.38	174,711.62
2100	Instructional Aides' Salaries	108,737.00	138,147.00		40,531.23	97,615.77
2120	Classified Substitutes	1,000.00	1,000.00			1,000.00
2200	Classified Support Salaries	4,888.00	4,888.00		2,562.94	2,325.06
2300	Classified Supervisors' Admini	100,802.00	100,922.00		50,235.00	50,687.00
2400	Clerical Technical Office Staf	113,746.00	113,696.00		55,879.58	57,816.42
2900	Other Classified Salaries	6,144.00	6,208.00		1,740.00	4,468.00
	Total for Object 2000	335,317.00	364,861.00	.00	150,948.75	213,912.25
3101	STRS Certificated Positions	24,366.00	25,256.00		10,355.86	14,900.14
3102	STRS Classified Positions	300.00	300.00		120.00	180.00
3202	PERS Classified Positions	50,903.00	51,504.00		22,935.25	28,568.75
3302	OASDI Classified Positions	19,595.00	21,896.00		9,055.04	12,840.96
3311	Medicare Certificated Position	4,202.00	4,281.00		1,892.41	2,388.59
3312	Medicare Classified Positions	4,639.00	5,179.00		2,140.64	3,038.36
3401	Health & Welfare Benefits Cert	75,400.00	75,996.00		29,013.58	46,982.42
3402	Health & Welfare Benefits Clas	87,800.00	77,469.00		38,879.45	38,589.55
3501	SUI Certificated	3,249.00	3,305.00		2,105.93	1,199.07
3502	SUI Classified	3,666.00	3,889.00		1,653.81	2,235.19
3601	Workers' Compensation Certific	8,448.00	8,405.00		3,611.00	4,794.00
3602	Workers' Compensation Classifi	9,338.00	10,402.00	100.60	4,185.80	6,115.60
3701	OPEB, Allocated Certificated	27,730.00	21,251.00		6,479.22	14,771.78
3802	PERS Reduction Recapture	5,681.00	5,107.00		2,189.38	2,917.62
3901	Golden Handshake		12,958.00			12,958.00
	Total for Object 3000	325,317.00	327,198.00	100.60	134,617.37	192,480.03
4100	Approved Textbooks Core Curric	532.00	532.00		293.13	238.87
4200	Library and Reference Material	4,250.00	7,062.00	1,580.05	2,126.75	3,355.20
4300	Materials and Supplies	14,275.00	14,201.00	415.41	4,054.64	9,730.95
4320	Custodial Supplies	1,300.00	1,300.00	196.83	724.90	378.27
4330	Office Supplies	2,000.00	2,000.00		348.16	1,651.84
4350	Vehicle Upkeep	7,000.00	7,000.00	992.74	790.83	5,216.43
	Total for Object 4000	29,357.00	32,095.00	3,185.03	8,338.41	20,571.56

Balances through December						Fiscal Year 2012/13
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund (continued)						
5100	Subagreements for Services	50,000.00	50,000.00	25,000.00		25,000.00
5200	Travel and Conference	26,031.00	23,357.00	2,453.93	5,282.38	15,620.69
5300	Dues and Membership	16,321.00	16,321.00	2,100.00	7,114.00	7,107.00
5400	Insurance	10,200.00	10,200.00		10,187.00	13.00
5500	Operation Housekeeping Service	10,000.00	10,000.00	860.49	1,068.51	8,071.00
5600	Rentals, Leases, Repairs, Nonc	3,100.00	3,100.00	317.37	409.37	2,373.26
5800	Professional Consulting	9,000.00	9,000.00	4,400.00	3,200.00	1,400.00
5801	Legal Services	35,000.00	35,000.00	235.00	765.00	34,000.00
5803	Legal Publications	500.00	500.00	200.00	12.93	287.07
5805	Personnel Expense	700.00	700.00	250.00		450.00
5806	Negotiations	2,000.00	2,000.00			2,000.00
5808	Other Services & Fees	1,500.00	1,500.00	698.97	511.31	289.72
5810	Contracted Services	196,694.00	218,225.00	72,149.32	89,325.21	56,750.47
5899	SPJUSD to Reimburse			1,636.34	417.75	2,054.09-
5900	Communications	2,000.00	2,000.00			2,000.00
	Total for Object 5000	363,046.00	381,903.00	110,301.42	118,293.46	153,308.12
7110	County Tuition Inter Dist Agree	133,586.00	137,961.00		3,972.00	133,989.00
7141	Tuition, excess cost etc betwe	99,264.00	131,950.00	97,686.77	19,004.34	15,258.89
7310	Direct Support/Indirect Costs					.00
	Total for Object 7000	232,850.00	269,911.00	97,686.77	22,976.34	149,247.89
	Total for Expense accounts	1,581,228.00	1,677,186.00	211,273.82	561,680.71	904,231.47
	Total for Org 001, Fund 01 and Expense accounts	1,581,228.00	1,677,186.00	211,273.82	561,680.71	904,231.47

Sierra County Office of Education
Sierra-Plumas Joint Unified School District
Collective Bargaining Disclosure Statement
January 14, 2014

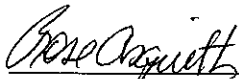
In accordance with the requirements of Government Code Section 3547.5 and AB 1200 the Superintendent and Chief Business Official of Sierra County Office of Education (County) and Sierra-Plumas Joint Unified School District (District) hereby certify that the District/County can meet the cost incurred under the 2013-14 bargaining agreements offset by assumption stated in the 2013-2014 First Interim. The First Interim was adopted by the Governing Boards at the December 10, 2013, board meeting.

The agreements are between the District/County and the bargaining units listed below:

1. Sierra-Plumas Teachers' Association
2. Sierra-Plumas Classified Employees' Association
3. Confidential Employees
4. Administrative Employees
5. Management Employees

Sierra COE	FY 2013-2014 4.5% Salary Inc	FY 2014-2015 2% Salary Inc	FY 2015-2016
Salary	\$28,500	\$34,900	\$35,100
Statutory Benefits	\$ 3,420	\$ 4,200	\$ 4,215
Total	\$31,920	\$39,100	\$39,315


Sierra-Plumas	FY 2013-2014 4.5% Salary Inc	FY 2014-2015 2% Salary Inc	FY 2015-2016
Salary	\$99,000	\$142,000	\$151,000
Statutory Benefits	\$11,800	\$ 17,000	\$ 18,000
Total	\$110,800	\$157,900	\$169,000



Rose Asquith, Business Manager

1/9/2014

Date



Dr. Merrill M. Grant, Superintendent

1/9/2014

Date

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

December 10, 2013

Downieville School, Downieville, California

This meeting was videoconferenced to Sierra County Office of Education, 109 Beckwith Rd., Room 4,
Loyalton, CA 96118

A. CALL TO ORDER

President ALLEN WRIGHT called the meeting to order at 5:04 pm.

B. ROLL CALL

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

ABSENT: None

VACANT: None

C. FLAG SALUTE

D. APPROVAL OF THE AGENDA

MOORE/HALL

AYES: 5 NOES: 0

E. PUBLIC COMMENT FOR CLOSED SESSION

There was no comment

F. CLOSED SESSION began at 5:06 pm.

MOORE/HALL

AYES: 5 NOES: 0

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

1. Government Code §54957.6, Superintendent Mid-Year Evaluation
2. Government Code §54957.6, Conference with Labor Negotiators
Agency Negotiator for the Board: Dr. Merrill M. Grant, Superintendent
Employee Organizations: Represented Employees: SPTA
Classified Unrepresented Employees: Confidential and Management

G. RETURN TO OPEN SESSION at 5:56 pm.

ADJOURNED FOR BREAK

REPORT OUT

1. Superintendent was given direction to proceed with negotiated settlement with SPTA and Classified Employees

2. The Board evaluated Dr. Grant's mid-year performance.

6:07 pm - RECONVENE the Sierra County Board of Education Meeting

H. BOARD ORGANIZATION
ELECTION OF OFFICERS FOR 2014

MOORE proposed that the Board retain the same officers as in 2013:

1. President – Allen Wright
2. Vice President – Sharon Dryden
3. Clerk – Patty Hall

HALL/DRYDEN

AYES: 5 NOES: 0

I. INFORMATION/DISCUSSION ITEMS

1. Presentation by Kevin Nolen, CRM Group,
Mr. Nolen gave a presentation demonstrating the damage, reconstruction process and costs of the Loyalton High School Parking Lot. Estimated Cost: \$175,000. The Board asked that Mr. Nolen propose options in January.
Dr. Grant mentioned the LHS Track Project. The District is gathering schematics and construction options.
2. Superintendent's Report
 - a. Notice of resignation from Anne Reugebrink, Loyalton High School Instructional Aide, effective November 29, 2013
 - b. Notice of resignation from Rebekah Munoz, Loyalton Elementary Instructional Aide, effective November 15, 2013
 - c. Capital Services Region (CSR) Meeting/California County Superintendents Educational Services Association (CCSESA) – Dr. Grant reported that the focus of the latest CSR meeting included:
 - CALMAPP, the new statewide assessment system, which requires local educational agencies (LEAs) to participate in the spring 2014 Smarter Balanced Field Test.
 - LCAP – Mandated plan that County and District develops showing how funds will be spent to provide high-quality education by setting goals in eight specific areas including student achievement, safety and engagement.
 - Updates from other Counties, FCMAT, Committee reports, Legislative action, Secure Rural Schools
3. Business Report
 - a. Board Report-Expenditures by Object 07/01/13 to 11/30/13
There was no comment or questions
 - b. Correspondence from SingletonAuman, PC
 - c. Business Offices will be closed December 23, 2013, through January 1, 2014

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4. Staff Reports (5 minutes)
Covered in the Superintendent's Report
5. SPTA Report (5 minutes)
There was none
6. Board Members' Report (5 minutes)
There were none
7. **Public Comment** – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code [35145.5](#); Bylaw 9322; Government Code [54954.3](#))
 - a. Current location - None
 - b. Videoconference location - None

J. CONSENT CALENDAR

1. Approval of minutes of the Regular Board meeting held November 12, 2013
2. Approval of bill warrants for month of November 2013
MSCU/DRYDEN/HALL
AYES: 5 NOES: 0

K. ACTION ITEMS

1. OLD BUSINESS

- 1314-059 Administrative Regulation 4361.2 (Management), Personal Leave, revision
MOORE/DRISCOLL
AYES: 5 NOES: 0

2. NEW BUSINESS

- 1314-060 Approval of 2014 Sierra County Board of Education/Sierra-Plumas Joint Unified
(previously 104) School District meeting calendar
MOORE/HALL
AYES: 5 NOES: 0

- 1314-061 Adoption of 2013-2014 Budget and Criteria & Standards Report and First Interim
Actuals as of October 31, 2013
Ms. Asquith explained that these reports are built on the tentative agreements that were
given the superintendent for negotiation purposes
MOORE/DRYDEN
AYES: 5 NOES: 0

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

- 1314-062 Board Policy 0460, Local Control and Accountability Plan

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1314-063 Administrative Regulation 0460, Local Control and Accountability Plan,

1314-064 Board Policy 0500, Accountability

1314-065 Board Policy 3100, Budget

1314-066 Administrative Regulation 3100, Budget

1314-067 Board Policy 3110, Transfer of Funds

DRYDEN motioned to adopt 1314-062 through 1314-067 simultaneously. HALL seconded.
AYES: 5 NOES: 0

L. ADVANCED PLANNING

Next Regular Board Meeting will be held on January 14, 2014, at Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118, beginning with Closed Session as needed at 5 pm and the Regular Board Meeting at 6:00 pm.

Suggested Agenda Items

- a. Superintendent Division of Work Hours
- b. Negotiations

M. ADJOURNMENT

Adjourned at 7:03 pm.

HALL/DRISCOLL
AYES: 5 NOES: 0

Patty Hall, Clerk

Dr. Merrill M. Grant, Superintendent

Checks Dated 12/01/2013 through 12/31/2013

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00013852	12/11/2013	HEIDI BETHKE	01-5200		11.00
00013853	12/11/2013	INLAND SUPPLY	01-4320		236.49
00013854	12/11/2013	LIBERTY UTILITIES CPEC	01-5500		210.05
00013855	12/11/2013	BARBARA MCKURTIS	01-5100	2,212.00	
			01-5810	588.00	2,800.00
00013856	12/11/2013	PLACER COUNTY SELPA	01-5200		195.00
00013857	12/11/2013	SIERRA VALLEY HOME CENTER	01-4300		58.76
00013858	12/11/2013	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	3,158.00	
			76-9576	12,089.10	15,247.10
00013859	12/11/2013	VOYAGER	01-4350	503.50	
			01-5899	173.36	676.86
00013860	12/26/2013	ROSE ASQUITH	01-5200	34.27	
			01-5899	102.81	137.08
00013861	12/26/2013	MERRILL GRANT	01-5200		93.71
00013862	12/26/2013	BARBARA MCKURTIS	01-5100	2,522.00	
			01-5810	678.00	3,200.00
00013863	12/26/2013	MARLENE MONGOLO	01-5200		534.72
00013864	12/26/2013	MIKE MOORE	01-5200		28.25
00013865	12/26/2013	NORTHEASTERN JOINT POWERS AUTHORITY	76-9571		4,652.25
00013866	12/26/2013	READ NATURALLY	01-4300		25.30
00013867	12/26/2013	U.S. BANK	01-4300	261.20	
			01-5200	579.63-	
			01-5899	426.39	107.96
00013868	12/26/2013	ALLEN WRIGHT	01-5200		27.97
			Total Number of Checks	17	28,242.50

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	16	11,501.15
76	Payroll Clearing	2	16,741.35
Total Number of Checks		17	28,242.50
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			28,242.50

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

Page 1 of 1

CERTIFICATED COMPLETION OF BARGAINING

AGREEMENT

between the

SIERRA-PLUMAS TEACHERS' ASSOCIATION (S-PTA)

and the

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD

and the

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS

Per attachment dated December 6, 2013.

Nothing shall preclude the parties from meeting and negotiating by mutual consent.

Accepted and Ratified
For the Certificated Employees:

Accepted and Adopted
For the Employer:

Pat Doyle, Co-President, S-PTA Date

Merrill M. Grant, Ed.D, Superintendent Date
Sierra-Plumas Joint Unified School District
Sierra County Office of Education

Joanne Nunes, Co-President, S-PTA Date

Michael Moore, President Date
Sierra-Plumas Joint Unified School
District Governing Board

Allen Wright, President Date
Sierra County Board of Education

Date presented to the Governing Board: _____

Date adopted by the Governing Board: _____

Tentative Agreement
between the
Sierra-Plumas Teachers Association
and the
Sierra Plumas Joint Unified School District
December 6, 2013

The Sierra-Plumas Teachers Association ("SPTA" or "Association") and the Sierra Plumas Joint Unified School District ("District") are parties to a collective bargaining agreement which expires on June 30, 2015. The parties have reached agreement as follows:

1. Compensation

Article 12 – Salary

The parties agree to increase the salary schedule by a total of six and a half percent (6.5%). The increase shall take place as follows:

Effective July 1, 2013, the District shall increase each cell of the 2012/13 salary schedule by four and a half percent (4.5%). Retro checks shall be issued for unit members employed on the date of ratification of this Agreement and shall be issued with the January 2014 payroll.

Effective July 1, 2014, the District shall increase each cell of the 2013/14 salary schedule by an additional two percent (2%) for a total of six and a half percent (6.5%) per negotiated agreement for 2013/14.

This shall fully and finally complete negotiations through June 30, 2013.

Per Article 16 (Duration of Agreement) 16.2 of the collective bargaining agreement, "For 2013-14 and 2014-15 the parties agree to open Article 11(Health Benefits), Article 12 (Salary), plus two articles of each party's choosing."

**For the Sierra-Plumas
Teachers Association**



Patrick Doyle
SPTA President

Date

12/10/13

**For the Sierra-Plumas Joint
Unified School District**



Dr. Merrill Grant
SPJUSD Superintendent

Date

12/10/13

CLASSIFIED COMPLETION OF BARGAINING

AGREEMENT

between the

SIERRA-PLUMAS CLASSIFIED EMPLOYEES' ASSOCIATION (S-PCEA)

and the

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD

and the

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS

December 19, 2013

The Sierra-Plumas Classified Employees' Association ("SPCEA" or "Employee") and the Sierra-Plumas Joint Unified School District ("District" or "Employer") and the Sierra County Superintendent of Schools ("County" or "Employer") are parties to a collective bargaining agreement which expires June 30, 2013. The parties would like to reach an agreement for the 2013-2014 fiscal year and propose the following:

1. Compensation: Article VI

The parties agree to increase the salary schedule by a total of six and a half percent (6.5%). The increase shall take place as follows:

Effective July 1, 2013, the District and County shall increase each cell of the current 2012-2013 salary schedule by four and a half percent (4.5%) for all employees currently in active work status. Retroactive checks shall be issued for unit members employed on the date of the ratification of this Agreement and shall be issued with the January 2014 payroll.

Effective July 1, 2014, the District and County shall increase each cell of the 2013-2014 salary schedule by an additional two percent (2%) for a total of six and a half percent (6.5%) per 2013-2014 negotiated Agreement

2. HEALTH BENEFITS Article III

The parties agree that there will be no increase in Employer contribution toward health and welfare benefits.

3. MOBILE/CELLULAR TELEPHONE REIMBURSEMENT

The parties agree that the District and County will reimburse Employees of the bargaining unit a telephone allowance of \$25.00 per month for personal cellular telephone expense when it is necessary for the Employee to consistently use the communication device to perform the duties and assignments of his/her

position. The telephone allowance is considered taxable income for the Employee.

4. VACATION PAY Article IV

The parties agree that earned vacation shall not become a vested right until completion of the initial six months of employment. (Ed Code 45197)

The Employee may be granted vacation during the school year even though not earned at the time the vacation is taken.

If an Employee is terminated and had been granted vacation which was not yet earned at the time of termination of his services, the employer shall deduct from the Employee's final pay-check the full amount of salary which was paid for such unearned days of vacation taken.

Upon separation from service, the Employee shall be entitled to lump-sum compensation for all earned and unused vacation, except that Employees who have not completed six months of employment in regular status shall not be entitled to such compensation.

All new Employees, effective the date of the ratification of this Agreement, shall be subject to the initial six month probationary period for earned vacation and restrictions as set forth above.

All eligible 12-month Employees shall schedule a vacation each year. If vacation is not utilized within the fiscal year, an amount equal to one year's accumulation may be carried forward to the following fiscal year. The Employee shall utilize this carryover by the end of the following year.

All 12-month Employees shall schedule with his/her supervisor to take sufficient vacation to bring his/her accrued vacation to the hours below or hours allowed for carry over by June 30. The Employee shall limit a "carryover" of no more than 160 hours allowable into the next fiscal year.

The Superintendent or designee, may authorize an additional number of hours of annual vacation carryover when it is: (a) necessary to deny a vacation leave request to meet the needs of the District/County and the Employee is thereby placed in jeopardy of losing vacation leave, or (b) the Superintendent or designee shall consider the Employee's special circumstances on a case-by-case basis and both the Employer and Employee shall mutually agree prior to the Employee utilizing the excess carryover hours. Excess carryover consideration is limited to (40) forty hours.

CONFIDENTIAL COMPLETION OF BARGAINING

AGREEMENT

between the

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT AND
SIERRA COUNTY OFFICE OF EDUCATION

CONFIDENTIAL EMPLOYEES

and the

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD

and the

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS

1. Compensation:

The parties agree to increase the salary schedule by a total of six and a half percent (6.5%). The increase shall take place as follows:

Effective July 1, 2013, the District and County shall increase each cell of the current 2012-2013 salary schedule by four and a half percent (4.5%) for all employees currently in active work status. Retroactive checks shall be issued for unit members employed on the date of the ratification of this Agreement and shall be issued with the January 2014 payroll.

Effective July 1, 2014, the District and County shall increase each cell of the 2013-2014 salary schedule by an additional two percent (2%) for a total of six and a half percent (6.5%) per 2013-2014 negotiated Agreement

2. Collective Bargaining Agreement document

The terms and conditions of the Collective Bargaining Agreement shall continue in full force and effect until June 30, 2015, or such a time as the parties negotiate and ratify a successor Agreement.

Nothing shall preclude the parties from meeting and negotiating by mutual consent.

Accepted and Ratified
For the Confidential Employees:

Accepted and Adopted
For the Employer:

Rose Asquith, Representative Date

Merrill M. Grant, Ed.D, Superintendent Date
Sierra-Plumas Joint Unified School District
Sierra County Office of Education

Michael Moore, President Date
Sierra-Plumas Joint Unified School
District Governing Board

Allen Wright, President Date
Sierra County Board of Education

Date presented to the Governing Board: _____

Date adopted by the Governing Board: _____

AGREEMENT BETWEEN THE

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

SIERRA COUNTY OFFICE OF EDUCATION
(SUPERINTENDENT OF SCHOOLS)

AND THE

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

and SIERRA COUNTY OFFICE OF EDUCATION

CONFIDENTIAL EMPLOYEES

(UNREPRESENTED)

EFFECTIVE DATES: July 2013-June 2015

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ARTICLE 1 **INTRODUCTION**

1.1 This Agreement is entered into pursuant to Chapter 10.7, Sections 3540-3549 of the Government Code ("Act"), of the State of California.

Parties to the Agreement

The Articles and provisions contained herein constitute a bilateral and binding agreement ("Agreement") by and between the Sierra-Plumas Joint Unified School District ("District"), the Sierra County Office of Education ("County"), and the Sierra-Plumas Joint Unified School District and Sierra County Office of Education Confidential Employees.

The term "Employer" shall refer to the Sierra-Plumas Joint Unified School District or Sierra County Office of Education, whichever is applicable.

1.3 It is understood and agreed by the Employer and the Confidential Employees that the articles contained within this Agreement shall not be deemed to supersede other provisions of the Education Code, Board Policies, or other rules and regulations as long as the above do not conflict with the negotiated Agreement.

ARTICLE 2 **RECOGNITION**

2.1 The Superintendent of the Sierra County Office of Education and the Sierra-Plumas Joint Unified School District Governing Board confirm its recognition of the Sierra-Plumas Joint Unified and Sierra County Office of Education Confidential Employees as the exclusive bargaining agent for the purpose of meeting and negotiating proposals which are authorized under provisions of the law.

2.2 The following positions are included in the unit:

- School Secretary *
- Personnel Technician
- Business Manager
- Account Technician III*
- Administrative Assistant*
- Accounting Technician*
- County Support Secretary*
- Receptionist/Production Secretary*
- Payroll Clerk*

*Future hires into these positions after June 30, 2012, shall become part of the Sierra-Plumas Classified Employees unit and placed in "Classified" service status. Full time or part-time permanent Confidential employees in current active status in the District/County as of July 1, 2012, shall be grandfathered into the Confidential employee status without loss of status, benefits or seniority.

2.3 The following positions are specifically excluded from the bargaining agreement:

- Temporary Employees
- Substitute Employees
- Classified Employees

2.4 The Confidential Employees, in turn, recognizes the Employer as the duly elected representative of the people and agrees to negotiate exclusively with the Employer through the provisions of The Rodda Act.

2.5 The Confidential Employees agree that it, its members, and agents shall not attempt to negotiate privately or individually with any Board member, administrator or supervisor. In turn, the Employer and its individual representatives shall not attempt to negotiate privately or individually with any Confidential Employees member or any individual in the unit.

2.6 New Classifications created or additional positions created within an existing class of positions shall be subject to negotiations between the Employer and the Confidential Employees to determine if they are to be included in the bargaining unit.

2.7 Generally, the Confidential Employees' classification will be aligned in accordance with "Classified" service employees as defined in Education Code(s).

ARTICLE 3

TERM OF AGREEMENT

3.1 Provisions for this Agreement shall be effective July 1, 2013, except where otherwise noted, and shall remain in effect until June 30, 2015 with the following exceptions:

Following the negotiations procedure as outlined in Article 8 for the fiscal years 2013-2014, the following areas may be re-opened:

2014-2015 - Salary, Benefits, plus two (2) items chosen by the Confidential Employees and two (2) items chosen by the Employer and any other item mutually agreed upon.

3.2 The Confidential Employees shall present its written proposals for negotiations no later than the March meeting of the District Board and County Superintendent. The Board/County Superintendent will respond with an initial proposal response by the following regularly scheduled monthly Board meeting.

3.3 Negotiations shall begin as soon as reasonable.

ARTICLE 4 SAVINGS PROVISION

- 4.1 If any provisions or applications of this Agreement are held to be contrary to law by a court of competent jurisdiction, such provisions or applications will not be deemed valid and subsisting except to the extent permitted by law; but, all other provisions will continue in full force and effect.
- 4.2 In the event of suspension or invalidation of any article or section of this Agreement, the parties agree to meet and negotiate within thirty (30) days after such determination for the purpose of arriving at a mutually satisfactory replacement for such article or section.
- 4.3 The terms and conditions of this Agreement shall continue in full force and effect, until June 30, 2015, or until such a time as the parties negotiate and ratify a successor Agreement.

Date:

For the Confidential Employees:

For the Employer:

Rose Asquith, Business Manager Date

Merrill M. Grant, Superintendent Date
Sierra-Plumas Joint Unified School District
Sierra County Office of Education

ARTICLE 5 **DEFINITIONS**

- 5.1 "Anniversary Date" refers to the date upon which an employee is hired and earned a salary. This is the first day of the pay period next following completion of the required period of service.
- 5.2 "Days" shall mean days on which the main administrative office of the District and SCOE are open for business unless otherwise specified within this Agreement.
- 5.3 "Length of Service" for the purpose of this Agreement, length of service is to mean the hours of service for the current continuous employment period.
- 5.4 "Short term employee" is a person hired for a specific temporary project of limited duration which, when completed, shall no longer be required.
- 5.5 "Probationary employee" is a regular employee who will become permanent upon completion of a prescribed probationary period.
- 5.6 "Regular or permanent employee" is an employee who successfully completes an initial probationary period, which shall not exceed twelve (12) months of service beyond the initial date of employment by the Employer.
- 5.7 "Seniority" for the purpose of this agreement seniority is determined by the length of service beginning with the current continuous employment period.
- 5.8 "Confidential Employees" All persons in confidential positions identified in Article 2.2 as being included in the unit are Confidential Employees.
- 5.9 "District/County" Sierra-Plumas Joint Unified School District and Sierra County Office of Education.

ARTICLE 6 **WAIVER CLAUSE**

- 6.1 This Agreement sets forth, in writing, the full and entire understanding of the parties regarding the matters set forth herein.
- 6.2 It is agreed and understood that the parties hereto waive their rights to negotiate any matter covered herein during the term of this contract.
- 6.3 Nothing in this paragraph shall preclude the parties from mutually agreeing, in writing, to negotiate on any issue(s) contained herein during the term of this Agreement.
- 6.4 No agreement alteration, understanding, variation, waiver or modification of any of the terms or provisions contained herein shall, in any manner, be binding upon the parties hereto unless made and executed in writing by all parties hereto, and if required, approved and implemented by the Sierra-Plumas Joint Unified School District Governing Board and the Sierra County Superintendent of Schools and Sierra County Board of Education and the District/County Confidential Employees.
- 6.5 The waiver, by mutual agreement and in writing, of any terms or conditions of this contract shall not constitute a precedent in the future enforcement of all its terms and provisions.

ARTICLE 7**ASSOCIATION RIGHTS**

- 7.1 The Confidential Employees can use the Employer's buildings and facilities upon notification of the Superintendent to conduct Confidential Employees' business provided it does not interfere with the operations of the Sierra-Plumas Joint Unified School District or Sierra County Office of Education.
- 7.2 Members of the Confidential Employees shall be permitted to transact Confidential Employees business on office property before the beginning of the established workday, during any duty-free lunch periods, and any time immediately following the established work day. In any event, no Confidential Employees, except the Confidential Employees representative, shall be permitted to use assigned work time to conduct Confidential Employees business on or off the premises.
- 7.3 The Confidential Employees shall have the right to post notice of activities and matters of the Confidential Employees concern on the existing bulletin boards in the District/County office and site facilities. Such posting may be accomplished during generally recognized paid break periods. The Confidential Employees may use the District/County office inter-office mail delivery service and employee mailboxes for communication to employees not to exceed twice per week and shall be during non-work time of the employee. It shall be the responsibility of the Confidential Employees to remove outdated information.
- 7.4 The Employer will provide the Confidential Employees representative one (1) copy and the negotiations chairperson with one (1) copy of the public materials in the Board packet prior to any regular and/or special meeting held by said Board which directly affects Confidential employees.
- 7.5 The Confidential Employees, upon request, may have access to the records pertaining to the employee seniority roster indicating the employees' employment date, classification and job site.
- 7.6 Each Confidential Employees shall have available a copy of the Agreement. This copy shall be available via the Internet at www.sierracountyofficeofeducation.org. A printed copy of the Agreement shall be available for review in the District/County administration office.
- 7.7 The Employer agrees to provide paid release time for up to two (2) hours per month for the Confidential Employees representative or documented designee to conduct Confidential Employees business.

ARTICLE 8 **NEGOTIATIONS PROCEDURE**

- 8.1 For the first session of each bargaining period, the Employer and the Confidential Employees shall appoint not more than two (2) persons to act as their respective negotiating teams.
- 8.2 Negotiations will be conducted at times and places mutually agreeable to the respective negotiating teams.
- 8.3 It is understood and agreed that all tentative agreements negotiated by the negotiating teams are subject to formal ratification by the Confidential Employees membership prior to presentation to the Employer, and that subsequent formal adoption by the Employer shall constitute the conclusion of negotiations activities for the year.
- 8.4 The parties shall endeavor to reach an agreement on the ground rules prior to each set of negotiations which are to be conducted. The parties agree to abide by whatever rules apply for that set of negotiations.

9.1

Definitions

- 9.1.1 A "grievance" is an alleged violation, misapplication or misinterpretation of any specific provisions of this Agreement which adversely affects the grievant.
- 9.1.2 The "grievant" is an employee in the unit who has properly submitted an alleged grievance.
- 9.1.3 "Days" as used in this procedure shall mean any day in which the District/County Office is regularly open for business.
- 9.1.4 "Immediate Supervisor" refers to that person as defined in Article 5.8, who, has immediate responsibility for directing the work force within his/her geographic area of influence.

9.2

Purpose

- 9.2.1 The purpose of this procedure is to secure, at the lowest possible administrative level, equitable solutions to the problems of employees which may from time to time arise affecting the welfare or working conditions as defined under the terms and provisions of this Agreement. Both parties agree that these proceedings will be kept informal and confidential as may be appropriate at any level of the procedure.
- 9.2.2 Since it is important that grievances be processed as rapidly as possible, every effort should be made to expedite these procedures. The time limits, however, may be extended or decreased by mutual agreement of both parties.

9.3

Procedure

If, in the judgment of the Confidential Employees and the Employer, a grievance affects a group of Confidential Employees, the Confidential Employees may submit such grievance in writing to the Superintendent or designee directly and the processing of such grievance shall be commenced at Level II of the formal grievance procedure.

9.3.1 Informal Level:

- 9.3.1.1 Before filing a formal written grievance, the grievant shall attempt to resolve it by an informal conference with his/her immediate supervisor.
- 9.3.1.2 In cases in which the proposed remedy would entail a financial outlay by the District/County Office, the grievant shall notify his/her immediate supervisor within ten (10) days after the grievant knew or should have known of the act of omission giving rise to the problem.
- 9.3.1.3 A second informal discussion may be held between the grievant and a representative of his/her choice and the grievant's immediate supervisor. Whether or not to have this meeting shall be at the discretion of the grievant.

9.3.2 Formal Levels:

9.3.2.1 Level I:

- 9.3.2.1.1 Within thirty (30) calendar days after the occurrence of the act or omission giving rise to the grievance, the grievant must present the grievance on the Confidential Employees' grievance form to his/her immediate supervisor.
- 9.3.2.1.2 This statement shall be a clear concise statement of the circumstances giving rise to the grievance, citation of the specific article, section and paragraph of this Agreement that is alleged to have been violated, the decision rendered at the informal conference, and the specific remedy sought.
- 9.3.2.1.3 Within ten (10) days after receipt of the written grievance by the appropriate administrator/supervisor, he/she shall meet with the aggrieved party and if

desired, a representative from the Confidential Employees, in an effort to resolve the grievance. The appropriate administrator/supervisor or designee shall communicate the decision to the grievant in writing within ten (10) days after receiving the grievance.

9.3.2.2 Level II:

9.3.2.2.1 In the event the grievant is not satisfied with the decision at Level I, he/she may appeal the decision on the Confidential Employees' Grievance Form to the District Superintendent or County Superintendent of Schools or designee with ten (10) days.

9.3.2.2.2 This statement should include a copy of the original grievance, the decision rendered, and a clear, concise statement of the reason for the appeal.

9.3.2.2.3 The District Superintendent or County Superintendent of Schools or designee shall conduct an investigation into the allegations and shall communicate the decision within ten (10) days after receiving the appeal.

9.3.2.2.4 The County Superintendent of Schools shall make the final decision for County Confidential Employees at Level II.

9.3.2.3 Level III:

9.3.2.3.1 If a District Confidential Employee (grievant) is not satisfied with the decision at Level II, he/she, within ten (10) days after receiving the decision from the District Superintendent may appeal the decision on the grievance form to the District Governing Board.

9.3.2.3.2 This statement shall include a copy of the original grievance and appeal, the decision rendered and a clear concise statement of the reasons for the second appeal.

9.3.2.3.3 The Sierra-Plumas Joint Unified School District Governing Board shall communicate its decision to the grievant within five (5) days after a regular or special Board meeting. The decision of the Board shall be final and no further procedure is available to the grievant within the provisions of this Agreement.

9.4 Miscellaneous

9.4.1 Neither the Employer or Confidential Employees, nor any member of the administration or bargaining unit shall take reprisals affecting the employment status or working conditions of any employee, member of management, Confidential Employees representative, or any other participant in the grievance procedure by reason of such participation.

9.4.2. The actual grievances and all documents relating thereto shall be filed separately from the Confidential Employee's personnel file.

9.4.3 At any level of this procedure, the Confidential Employees may consult with a representative of his/her choice in order to gain assistance in preparation, investigation, or resolution of the grievance. Such assistance may extend to help in the presentation of the grievance at any formal level of this procedure or at the second informal level provided above.

ARTICLE 10 **EVALUATION PROCEDURE**

10.1. Any Confidential Employee may be evaluated by the immediate supervisor at any time when deemed to be the in the best interest of the program. Each immediate supervisor under whom the Confidential Employees has served for sixty (60) working days or more during any rating period shall provide a performance evaluation even though the Confidential Employees may have left his/her control.

A regular personnel evaluation program will be affected according to the following schedule:

Probationary status Employees: Year one (1) at the end of the 2nd (second) and 5th (fifth) month of service;

Permanent status Employees:

- A. Once each year usually between February and May;
- B. An evaluation every two (2) years for employment years three (3) to ten (10) years;
- C. After ten (10) years of employment, an evaluation every three (3) years.

10.2 A Confidential Employee shall be evaluated by an immediate supervisor prior to any position transfer.

10.2.1 Employee shall be evaluated at the end of the 2nd (second) and 5th (fifth) month of service in any new position whether by a volunteer or involunteer transfer.

10.3. Procedure

10.3.1 Performance evaluation reports shall be made on the Performance Evaluation for Confidential Employees Form and shall be prepared by the Confidential Employee's immediate supervisor. The form shall be reviewed by the next higher supervisor.

10.3.2 The immediate supervisor shall present the performance evaluation report to the Confidential Employee and shall discuss it with him/her. The evaluation form shall be signed by the employee to indicate receipt, and he/she shall be given a signed copy. The Employee may attach comments to the evaluation form if he/she does so within ten (10) business days following the evaluation interview.

10.3.3. Performance evaluation reports shall be filed in the Confidential Employee's personnel records. All performance evaluations shall be confidential.

10.4 Special Evaluations: At any time a supervisor may issue to an employee a Notice of Commendation or Notice of Unsatisfactory Service. Such notices shall be made on prescribed forms and shall set forth specific reasons for recognition of outstanding or unsatisfactory service by the Confidential Employees. It shall be delivered to the Confidential Employee personally by his/her immediate supervisor whenever practical. A copy of such notice shall be placed in the Confidential Employee's personnel record and shall be available to review in connection with promotional examinations.

ARTICLE 11 **TRANSFER AND LAYOFF/REEMPLOYMENT PROCEDURE**

- 11.1 Seniority is determined by length of service in paid status beginning with the current continuous employment period.
- 11.2 Transfers, whether voluntary (Confidential Employee initiated) or involuntary (Employer initiated), are the change in a Confidential Employee's work assignment with the same classification.
- 11.3 Transfers shall not change the Confidential Employee's service time, anniversary date, accumulated illness leave, or accumulated vacation credit, or in any other manner reflect adversely upon his/her rights as provided in this Agreement.
- 11.4 Reasons for any transfer which is not voluntary shall be discussed with the Confidential Employee by his/her immediate supervisor at least seven (7) days before the first work day.
- 11.5 Confidential Employees who wish to be considered for a particular position shall submit a written request to the personnel department.
- 11.6 All open positions and employment opportunities will be posted on the District/County website.
- 11.7 Order of layoff and reemployment: Whenever a Confidential Employees is laid off, the order of layoff within the class shall be determined by the length of service. The Confidential Employee, who has been employed the shortest time in the class, plus higher classes, shall be laid off first. Reemployment shall be in the reverse order of layoff. If a tie should occur a lottery will be held.

ARTICLE 12 **BENEFITS**

- 12.1 The Employer shall provide all eligible Confidential Employees as specified in this article and their eligible dependents with medical coverage, family dental, family vision and life insurance coverage.
- 2 For the 2013-2014 fiscal year, the Employer contribution for family medical, dental, vision coverage and life insurance, shall be capped at \$13,840.50 annually per eligible Employee.
- 12.2.1 Confidential Employees assigned to paid status greater than 27.5 hours per week shall be entitled to Employer paid contributions capped as stated in Article 12.2 above.
- 12.2.2 Confidential Employees regularly assigned to paid status part-time at least 20 hours per week or greater, may participate in the Employer-sponsored group benefit programs, as allowed by the vendor contracts for family medical, dental, vision, and life insurance benefits by paying the full (100%) premium cost.
- 12.2.3 Section 125, also referred to "Cafeteria Plan", of the Internal Revenue Code provides participants an opportunity to receive certain benefits on a pretax basis. The cafeteria plans are made pursuant to salary reduction agreements between the Employer and the Employee. Confidential Employees are eligible to participate in Section 125 cafeteria plans.
- 12.2.4 Confidential Employees are eligible to participate in the annual open enrollment as authorized by current benefit vendor(s). The annual open enrollment is to allow employees who are enrolled in a medical benefits plan the opportunity to enroll in any plan offered by the Employer.
- 12.2.5 The Employer health insurance dollar contribution shall be prorated on an annual basis. An Employee who is employed less than a full fiscal year shall be entitled only to the proportionate annual Employer dollar contributions toward health and welfare benefits.
- 12.3 Economic Fringe Benefits While On Paid Leave:
Confidential Employees on paid leave are considered to be in continuous employment and no interruption to the fringe benefit program shall be imposed upon Confidential Employees on paid leave.
- 12.4 Economic Fringe Benefits While on Unpaid Leave:
Confidential Employees granted an unpaid leave of absence shall have their Employer-paid fringe benefit programs discontinued at the end of the month in which the leave begins.
- 12.4.1 Confidential Employees may continue fringe benefit coverage while on an unpaid leave by paying the full premium in advance each month including the Employer's contribution for the duration of the leave.
- 12.5 Economic Fringe Benefits – Termination
Confidential Employees who terminate shall have their fringe benefit programs discontinued at the end of the month in which their termination occurs except as may be required by applicable State or Federal law.
- 12.6 Retirees
Retirees from the Employer, and their qualified dependents, may continue to participate in any of the Employer health benefits plans at his/her own expense providing such participation is acceptable to the health insurance provider. Retirees shall pay all the premiums, dues, and other charges, including any increase in premiums.
- 12.6.1 The retiree shall be eligible to participate in the Employer's group health plan beyond age 65 in accordance with the authorization and guidelines of the health insurance provider.
- 12.6.1.2 The retiree must be enrolled in Medicare Part A and Medicare Part B programs to be eligible for the "retiree" rate premium schedule. Without the Medicare Part A and Part B participation, the retiree may participate at the applicable premium rate schedule.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

SIERRA COUNTY OFFICE OF EDUCATION

Health and Welfare Premium Payment Agreement

RETIREE NAME: _____ DATE OF RETIREMENT: _____

- A. Retired Employees who are covered by the District/SCOE health plan at the time of their retirement may continue the health, vision and dental benefit program at his/her own expense on a tiered rate structure. Retirees shall pay all the premiums, dues, and other charges, including any increase in premiums for the duration of his/her enrollment. Eligible retirees and/or covered dependents must secure Medicare Part A and Part B. Retirees who discontinue coverage cannot re-enroll under the District/SCOE health plans.
- B. Employees who are granted the Retirement/Golden Handshake by the Employer for one (1) year of retiree health and welfare benefits (at the tiered rate as required by health care provider) for medical, dental and vision plans shall be responsible for all premiums in excess of the Employer contributions, dues and other charges, including any increase in premiums for the duration of his/her enrollment.
- C. All premiums are payable to the District or SCOE and due in full no later than the 5th (fifth) day of the month and will be considered delinquent after the 5th (fifth) day. Should the health insurance premium payments become delinquent for two (2) consecutive months, benefits will be cancelled and reinstatement will not be allowed.

I have read and understand the provision of this Agreement and agree to sign this authorization.

Retiree Signature: _____

Date: _____

Doc: Confidential/H&W Payment Agreement Retiree
Z: forms/H&W Payment Agreement R

ARTICLE 13 LEAVES OF ABSENCE

All reference to (working) day(s) as used in this Article shall be considered a standard either (8) hour day or portion thereof. Confidential Employees employed less than forty hours per week, or less than twelve months year, shall be granted a proportionate amount of the full-time employee.

13.1

Status While on Leave of Absence

- 13.1.1 Paid Leave: Confidential Employees granted a paid leave of absence shall be considered to be in continuous employment and shall be entitled to all earned sick leave, vacation, service time, transfer and promotion considerations, and other benefits as provided in Article 12, Benefits. The Confidential Employees shall also be entitled to all base salary adjustments. However, the Confidential Employees will be entitled to his/her step increase provided that the Confidential Employees has worked at least 75% of all scheduled workdays.
- 13.1.2 Unpaid Leave: Confidential Employees granted an unpaid leave of absence shall be considered to be in continuous employment, however, shall not be entitled to earn additional sick leave or vacation time while on such leave. They will be entitled to their step increase provided that they have worked at least 75% of all scheduled workdays.

13.2

Sick Leave

- 13.2.1 Every regular Confidential Employee shall be entitled to one (1) day of paid sick leave for illness or injury for each full month of employment. This one (1) day shall be prorated accordingly for regular Confidential Employees working partial months. (Education Code 45191 Classified Employee)
 - 13.2.1.1 On July 1 of each year, every Confidential Employee shall receive in advance their entitlement of sick leave.
 - 13.2.1.2 New Employees assigned to a position after July 1 shall receive sick leave for the remainder of the fiscal year ending June 30 depending on the total calendar months or portion thereof remaining.
 - 13.2.1.3 A new Employee of the District/County shall not be eligible to take more than six (6) days, or the proportionate amount to which he may be entitled, until the first day of the calendar month after completion of six months of active service with the District/County. (Education Code 45191 Classified Employee)
- 13.2.2 Unused sick leave shall be accumulative from year to year.
- 13.2.3 The Employer may require a physician's or practitioner's verification of illness if a Confidential Employees has been on sick leave for three (3) or more consecutive days or a total of fifteen days in any school year. The physician/practitioner's statement shall include:
 - The reason for absence
 - Dates of treatment
 - Type of treatment
 - Whether or not the Employee can perform all assigned duties
- 13.2.4 Confidential Employees absent through illness or injury must notify their immediate supervisor as early as possible. Upon return, the Confidential Employee must complete the appropriate Leave of Absence form indicating the date(s) of the sick leave taken.
- 13.2.5 Sick leave shall not be misused by an Employee or used to enable him/her to earn wages from another employer. Misuse of sick leave shall be subject to disciplinary action up to and including dismissal.
- 13.2.6 Earned unused sick leave may be counted, in a proportionate amount, to service credit for computing retirement in accordance to current laws.
- 13.2.7 Differential Sick Leave

When sick leave and all other paid leaves have been exhausted and a Confidential Employee is absent because of illness or accident, the Confidential Employee shall be paid the difference between his/her salary and the salary of the substitute for the period not to exceed five (5) months.

The fifth (5) month period shall commence on the first day of the absence and run concurrently with all other leaves. If a Confidential Employees is unable to return to work following the allowable five (5) months, the Confidential Employees may request an unpaid leave of absence not to exceed six (6) months. If an unpaid leave of absence is not available, or if at the end of the unpaid leave the Confidential Employee remains unable to assume the duties of his/her position, the Confidential Employee will be placed on a 39 month reemployment list. (Education Code 45195 Classified Employee)

13.2.8 Transfer of Sick Leave from Another District

Any Confidential employee of any school district who has been an employee of that district for a period of one (1) calendar year and who subsequently accepts employment with the District/County within one (1) year of his /her former employment, shall be credited with all of the earned but unused sick leave which was credited to him/her in his/her former school district. (Education Code 45202 Classified Employee)

If termination was for cause, the transfer may be made if agreed to by the District/County Superintendent or designee.

13.2.9 At the option of the Confidential Employee, the Confidential Employee may elect to request maternity leave of absence without the use of sick leave provisions in order to preserve accumulated leave days earned and needed during the period of temporary disability.

13.2.10 A male Confidential Employees may utilize up to three (3) days of his sick leave to care for his wife during child birth.

13.3 Personal Necessity Leave:

13.3.1 Confidential Employees may elect to use up to seven (7) days of accumulated sick leave for personal necessity during any school year.

13.3.2 Personal Necessity Leave includes:

- Death of a member of his/her immediate family when additional leave is required beyond that provided for bereavement leave provisions;
- An accident involving his/her person or property, or the person or property of a member of his/her immediate family;
- Appearance in any court or before any administrative tribunal as a litigant, party or witness under subpoena or other order;
- Other reasons that the Governing Board may prescribe (refer to Board Policy AR4261.2)

13.3.3 Request for Personal Necessity Leave shall be made at least three (3) days in advance to the Employee's immediate supervisor. Advance permission shall not be required of any Confidential Employee in cases involving the death of a member of the Employee's immediate family or an accident involving the Employee's person or property or the person or property of a member of his/her immediate family.

13.3.4 The request for such leave shall be submitted on a leave of absence form to the Employee's immediate supervisor.

13.3.5 In no case shall Personal Necessity Leave be used for an extension of a school holiday or personal vacation when not provided under the terms of the employment, or leave that would cause disruption of the normal operating functions of the school.

13.4

Bereavement Leave:

13.4.1 Employees are entitled to a leave of up to three (3) days, or five (5) days if out-of-state or more than 300 miles one way travel is required, upon the death of any member of the employee's immediate family. No deduction shall be made from the employee's salary, nor shall such leave be deducted from any other leave to which the employee is entitled.

No deduction shall be made from the salary of the Confidential Employees nor shall such leave be deducted from any leave provided by this Agreement.

13.4.2 Immediate family includes: the mother, father, grandmother, grandfather, or a grandchild of the Employee or of the spouse of the Employee, and the spouse, son, son-in-law, daughter, daughter-in-law, brother or sister of the employee, or any relative living in the immediate household of the Employee.

13.4.3 Any additional days beyond those provided in sections 13.4.1 and 13.4.2 must be handled under the provisions of Personal Necessity Leave.

13.5

Civic Duty Leave:

13.5.1 Confidential Employees who are involuntarily summoned for civic duty, subpoenaed to be present in court as juror or as a witness, shall be granted civic duty leave, with pay, for such time as is required by the summons or subpoena.

13.5.2 Confidential Employees are expected to return to work during any day or portion thereof in which civic duty services are not required.

13.5.3 Civic duty leave will not be granted to Confidential Employees required to appear in court as defendants for personal traffic or other violations of the law or as a defendant in connection with other employment.

13.5.4 Payment received for approved civic duty leave, with the exception of any transportation reimbursement, shall be turned over the District/County business office.

13.5.5 Confidential Employees will be granted a leave of absence if called for grand jury service. Leave of absence for grand jury service shall be with pay up to the amount of the difference between the Employee's regular earnings and any amount he/she receives as juror fees.

13.6

Military Leave:

13.6.1 Confidential Employees shall be granted any military leave to which they are entitled, under law as Classified school employees. Confidential Employees shall be required to request military leave in writing and, upon request, to supply the District/County business Office with "orders" and status reports.

13.7

Industrial Accident and Illness Leave:

13.7.1 Confidential Employees who sustain an injury or illness arising directly out of and in the course and scope of their employment shall be eligible for not less than sixty (60) working days paid leave in any one (1) fiscal year. The fiscal year is defined as July 1 through June 30 of each year.

- Allowable leave shall not accumulate from year-to-year;
- Industrial Accident or Illness Leave will commence on the first day of absence;

- Payment for wages lost on any day shall not, when added to an award granted the employee under the workers' compensation laws in this State, exceed the normal wage for the day;
- Industrial Accident leave will be reduced by one (1) day for each day of authorized absence regardless of the compensation award made under workers' compensation;
- When an industrial accident or illness occurs at a time when the full sixty (60) days will overlap into the next fiscal year, the Employee shall be entitled to only that amount remaining at the end of the fiscal year in which the injury or illness occurred for the same illness or injury.

13.7.2 Industrial Accident or Illness Leave is to be used in lieu of normal sick leave benefits. When entitlement to Industrial Accident or Illness leave under this section has been exhausted, entitlement to other sick leave, including the differential sick leave allowance, vacation and other paid leave shall be used.

13.7.3 During any paid leave of absence, the Confidential Employee shall endorse to the Employer the temporary disability indemnity checks received on account of such industrial accident or illness. The Employer, in turn, shall issue the Confidential Employees appropriate salary warrants for payment of the Confidential Employees' normal wage.

13.7.4 When all available leaves of absence (paid or unpaid) have been exhausted, and if the Confidential Employee is not medically able to resume his/her duties, the Employee shall, if not placed in another position, be placed on a reemployment list for a period of 39 months. If the Employee is able to resume his/her duties during the 39 month period, the Employee shall be employed in a vacant position in the class of his/her previous assignment. The employment shall be over all other candidates except for a reemployment list established because of lack of work or lack of funds.

13.8 Emergency Conditions

13.8.1 Emergency conditions are those conditions totally outside of a Confidential Employees' control such as extreme snowfall, flood or other weather-related phenomena, workplace power outage, fire or other natural catastrophe or circumstances that require urgent attention of the Employee and which prevent an employee from reporting to or remaining at his/her assigned workplace.

13.8.2 Should a Confidential Employees show up for and be ready for work at his/her regular assignment but is then sent home by a supervisor, he/she shall be credited for a minimum of two (2) hours pay or the time actually worked, whichever is greater.

13.8.3 Any Confidential Employee who is not able to attend or remain at work for reasons of emergency as defined above, shall use vacation, personal necessity, District/County leave or leave without pay.

13.8.4 If the Confidential Employee must take a leave without pay because no paid leaves are available, he/she may request his/her supervisor to consider a means of allowing them to make up the time and the lost wage.

13.9 Family Care and Medical Leave

13.9.1 Entitlement to Leave:

Confidential Employees may be eligible for unpaid leave under the Family Medical Leave Act (FMLA) and/or the California Family Rights Act (CFRA), subject to certain qualifying circumstances under the law. Refer to Administrative Regulation AR4261.8 and Appendix D. It is intended that current leave entitlements shall run concurrent with FMLA and CFRA leave. This item is enforceable as set out in law.

13.9.2 Since the Federal and State laws have different regulations, definitions and benefits which may change in the future, the Unit member should contact the personnel department for further information.

- 13.9.3 Advance Notice of Leave:
If the Confidential Employee's need for a leave pursuant to this Article is foreseeable, the Confidential Employee shall provide the Superintendent with thirty (30) days advance notice of the need for the leave.
- 13.9.4 Healthcare Provider/Certification of Leave:
Verification by a physician shall be required by the District/County to validate a serious health condition.
- A. Child, Spouse or Parent Care: A Confidential Employee's request for leave to care for a child, a spouse, or a parent who has a serious health condition shall be supported by a certification issued by the physician of the individual requiring care. The Certification shall provide the following:
- a. The date on which the serious health condition commenced;
 - b. Probable duration of the condition;
 - c. Estimate of the amount of time that the health care provider believes the Employee needs to care for the individual requiring the care; and
 - d. A statement that the serious health condition warrants the participation of the family member to provide the care during the period of treatment or supervision of the individual requiring care.

Upon expiration of the time estimated by the healthcare provider for the Confidential Employee to care for the individual requiring care, the Confidential Employee shall obtain recertification in accordance with the procedures specified above, if additional leave is required.

- B. Employee Illness: A Confidential Employee's request for a leave because of the Confidential Employee's own serious health condition shall be supported by a certification issued by his/her healthcare provider.

- 13.9.5 Amendment of Statutory Law:
This Article shall be deemed to be automatically modified to conform to any amendment or modification of Government Code §12945.2, the FMLA, or any other applicable law. If any such amendment gives the Superintendent discretion to require any act by the Employee, the act shall be deemed to be required.

13.10 Religious Leave: (Board policy AR4261.2 Nov 2013)

The Superintendent or designee may grant an employee up to three (3) days of leave per year for religious purposes, provided that the leave is requested in advance and that it does not cause additional district expenditures, the neglect of assigned duties, or any other unreasonable hardship on the district.

The day(s) of absence shall be deducted from an employee's vacation leave, District/County leave day(s), or eligible employees may be granted unpaid leave for religious observances at the discretion of the Superintendent or designee.

ARTICLE 14 **WORKWEEK**

14.1 The normal workweek for full-time Confidential Employees shall be (8) hours per day, Monday through Friday; however, the Confidential Employees' work assignment may be modified within a seven day workweek, as follows:

The normal workweek shall be eight (8) hours per day, Monday through Friday; however, the unit member's work assignment may be modified, with prior notice to the Employee, to meet program needs. Nothing herein shall restrict the extension of the regular workday or workweek on an overtime basis when such is necessary to carry on the business of the Employer except as provided for in Article 15.

14.2 When it will not adversely affect the program, the Employer may allow a Confidential Employee to flex off time during a 40 hour work week with prior approval from immediate supervisor.

14.3 Notwithstanding 14.1, other workweeks may be implemented at the request of the Confidential Employees and/or the District/County with the mutual agreement of both parties. The flexible schedule will be established in accordance with the following procedures:

- A. Requests/Responses – All requests and responses shall be submitted in writing.
- B. Schedule – The proposal for flexible hours may define a period of time or establish a timeline
- D. Employee will sign a Compressed Work Schedule Agreement
- C. Discontinuance – If in the opinion of the supervisor, the flexible hours are not contributing to the efficiency of the Employer, the schedule may be discontinued and the Confidential Employees shall revert to the work schedule in effect prior to his/her flexible hours schedule.

14.4 Confidential Employees whose work schedules are dependent upon student contact may have their work days or work year altered to accommodate the various student attendance schedules of District/County schools.

14.5 The Employer shall provide for those Confidential Employees who work a six (6) hour or longer work day, a duty-free, non-paid status, meal period of not less than thirty (30) consecutive minutes. The meal period may be assigned by the Confidential Employees' supervisor.

14.6 Confidential Employees working seven (7) or more hours per day are allowed a morning and afternoon rest break, not to exceed fifteen (15) minutes for each break. Confidential Employees working four (4) or more hours per day but fewer than seven (7) hours are provided one (1) fifteen (15) minute break. Supervisors may schedule the appropriate time for breaks normally midpoint in the morning or afternoon. Breaks may not be used to come to work late, leave early, or extend lunch breaks.

ARTICLE 15 **OVERTIME**

- 15.1 The Employer agrees to compensate Confidential Employees at the rate of one and one-half (1-1/2) times the Confidential Employee's regular rate of pay for each hour of work in excess of the eight (8) hour day and forty (40) hour workweek. A supervisor may grant compensatory time off to a Confidential Employee at the same ratio and in lieu of overtime cash payment. The supervisor shall, upon request, inform a Confidential Employee of the intended method of payment (cash or compensatory time off) at the time of directing the overtime work. Confidential Employees classified as "Exempt" management are not subject or eligible for overtime compensation.
- 15.2 Definitions:
- 15.2.1 "Hours Worked" include all time during which the Confidential Employee is permitted to work for the Employer whether or not authorized or ordered by the immediate supervisor. Except for emergencies, Confidential Employees who work unauthorized overtime may be subject to disciplinary action.
- 15.2.2 The term "compensatory time" and "compensatory time off" means hours during which a Confidential Employee is not working, which are not counted as hours worked during the applicable workweek or other work period for purposes of overtime compensation, and for which the Confidential Employees is compensated at the Confidential Employee's regular rate.
- 15.3 Confidential Employees may not accrue more than ten (10) hours of compensatory time off. Overtime worked after the maximum accrual is reached shall be compensated by cash payment.
- 15.4 Compensatory time off may be earned in lieu of cash compensation for authorized overtime. This compensating time off shall be granted within twelve (12) calendar months following the month in which the overtime was worked. (Education Code 45129 Classified Service)
- 15.5 Except in an emergency which prevents preapproval, all overtime must be authorized in advance by the Confidential Employee's supervisor. Emergency situations must be brought to the attention of the supervisor as soon as practical.
- 15.6 The Employer will settle the overtime account, if compensated by cash, with the Confidential Employees at the end of the pay period in which it is earned. A Confidential Employees who has terminated employment shall be paid for the unused compensatory time at the final regular rate of pay.
- 15.7 A Confidential Employee that is assigned to supervise students on overnight trips or field trips shall not be paid for more than eight (8) hours in any twenty-four (24) hour period.
- 15.8 Staff development days shall be a paid work- day only when the Employee is directed to attend by the superintendent and/or the Employee's supervisor.

ARTICLE 16 HOLIDAYS

16.1 The Employer agrees to provide all eligible Confidential Employees with the following paid holidays and leave days:

HOLIDAY	# OF DAYS ALLOWED	
Independence Day	1	
Labor Day	1	
Veteran's Day	1	
Thanksgiving	2	
Christmas Eve	1	
Christmas Day	1	
New Year's Eve	1	
New Year's Day	1	
Martin Luther King Jr. Day	1	
Lincoln's Day	1	
Washington's Day	1	
Memorial Day	1	
Spring Break (non-accruable day)	1	District/County Confidential Office Staff
End of School (non-accruable day)	1	District Confidential School Secretaries
District/County Leave Day	4	District/County Confidential Employees

16.2 The Governing Board shall set the date of each holiday annually and the Business Manager shall make available an office calendar on which the dates shall be listed.

16.3 All eligible Confidential Employees will be entitled to payment for authorized holidays, provided that they were employed on the holiday and in paid status their last working day immediately preceding and succeeding the holiday.

16.4 If the Employer requires a Confidential Employee to work on these holidays, the Confidential Employee may take another day off within thirty (30) working days in lieu of that holiday provided that such holiday will provide for at least a three (3) day weekend if the employee so desires.

16.5 District/County Leave Day(s) are non-accruable days, not subject to deduction from sick, personal leave, or vacation days and must be taken prior to June 30th of the current school year or forfeit the right to use it. District/County Leave Days shall be prorated proportionately for days of service the employee is employed, i.e. Employees hired as "late start" after beginning of the fiscal year and/or scheduled work days according to the position.

16.6 Paid Non-Accruable Day(s)
Confidential Employees shall use the one (1) paid non-accruable day, not subject to deduction from sick, personal leave, vacation or District/County Leave days, during the time period as specified below or forfeit the right to use it.

16.6.1 District/County Confidential Office Staff Spring Break non-accruable day; one (1) day during Spring Break as designated on the adopted school calendar. The District/County Office will remain open and staffed during the recess.

16.6.2 District/County Confidential School Secretaries non-accruable day; One (1) day during the final two (2) weeks immediately following the end of the school as designated on the adopted school calendar, or no later than June 30th.

ARTICLE 17 VACATION

17.1 Eligibility – Confidential Employees eligible for this vacation section are those listed in the recognition section as classifications represented by the unit. Amounts referred to below are relative to full-time employment. Annual vacation leave for Employees shall be granted on a monthly accrual method. Pro-rated amounts shall be utilized for persons working less than full-time.

17.1.1 Earned vacation shall not become a vested right until completion of the initial six months of employment (Education Code 45197 Classified Employee)

17.2 Vacation Accumulation Schedules – The following vacation accumulation schedules shall apply as indicated:

17.2.1 For persons employed on or before June 30, 2012, the following schedule of accumulation shall apply. The hourly accumulation is for regular hours paid (not including overtime).

CONFIDENTIAL EMPLOYEE YEAR OF SERVICE ACCRUAL	ANNUAL VACATION ENTITLEMENT	MONTHLY ACCRUAL
One	Ten working days (80 hours)	6.667
Three	Fifteen working days (120 hours)	10 hours
Five	Twenty working days (160 hours)	13.334 hours

17.2.2 For persons with a date-of-hire after June 30, 2012, the following schedule of accumulation shall apply. The hourly accumulation is for regular hours paid (not including overtime).

CONFIDENTIAL EMPLOYEE YEAR OF SERVICE ACCRUAL	ANNUAL VACATION ENTITLEMENT	MONTHLY ACCRUAL
One to Five	Ten working days (80 hours)	6.667
Six to Ten	Fifteen working days (120 hours)	10 hours
Eleven +	Twenty working days (160 hours)	13.334 hours

17.3 Confidential Employees shall schedule a vacation each year. If vacation cannot be approved within the fiscal year, an amount equal to one year's accumulation may be carried forward to the following fiscal year. The Confidential Employee shall utilize this carryover by the end of the following year.

All 12-month Employees shall schedule with his/her supervisor to take sufficient vacation to bring his/her accrued vacation to the hours below or hours allowed for carry over by June 30. The Employee shall limit a "carry-over" of no more than 160 hours allowable into the next fiscal year.

17.4 The Superintendent or designee, shall authorize an additional number of hours of annual vacation carryover when it is: (a) necessary to deny a vacation leave request to meet the needs of the District/County and the Confidential Employee is thereby placed in jeopardy of losing vacation leave, or (b) when a Confidential Employee has pre-scheduled an amount of vacation time at least equal to the amount of accrual over 160 hours that the Confidential Employee would accrue by December 31. Such excess carryover is to be utilized within 90 days of approval by the Superintendent or designee.

17.4.1 Confidential Employees assigned to positions that work less than a 12 month calendar, vacation accrual shall be paid to them in June at the end of the school year.

- 17.5 Each eligible Confidential Employee shall earn vacation for each regularly paid hour and years of service.
- 17.6 When a holiday, as defined in this Agreement, occurs during the scheduled vacation of a Confidential Employee, the Confidential Employee will receive pay at the regular rate of pay for the holiday and shall not be charged a vacation day for absence on the holiday.
- 17.7 Vacation shall, with the approval of the Employee's immediate supervisor, be taken at any time during the year and preferably be scheduled a minimum of five (5) working days prior to the dates requested whenever possible. Every effort shall be made to enable vacation to be taken at times convenient to the Confidential Employee, consistent with the needs of the service and the workload of the department. Vacation may be taken in units of not less than one quarter (1/4) hour. Earned vacation shall not become a vested right until completion of the initial six (6) months of employment. (Education Code 45197 Classified Employee)
- 17.8 Confidential Employees may be granted vacation during the year even though not earned at the time the vacation is taken. If a Confidential Employee is terminated and had been granted vacation which was not yet earned at the time of termination, the Employer shall deduct from the Confidential Employee's final pay the amount which was paid for unearned vacation taken. (Education Code 45197 Classified Employee)
- 17.9 Vacation shall be paid at the rate of pay earned at the time the vacation is commenced.
- 17.10 Upon separation from service, employee shall be entitled to lump sum compensation for all earned, vested and unused vacation which has not been lost through the operation of this Article, except that Employees who have not completed six months of employment in regular status shall not be entitled to such compensation.
- 17.11 The Employer may allow, upon request by the Confidential Employee, to interrupt or terminate vacation leave in order to be on another type of paid leave without a return to active service, provided the Confidential Employee supplies adequate notice and relevant supporting information regarding the basis for such interruption or termination.
- 17.12 All Confidential Employees hired on or after July 1, 2013, shall be subject to the initial six month probationary period for earned vacation and restrictions as set above.

ARTICLE 18 **RETIREMENT/GOLDEN HANDSHAKE**

18.1 Confidential Employees with a minimum of 25 years of experience five (5) years with the District/County, who have reached the age of 55, may elect in writing to take advantage of their choice of one (1) of the following offers:

A. One (1) year of retiree health and welfare benefits (at the tiered rate as required by health care provider) for medical, dental and vision plans for the retiree, spouse and family, or

B. \$13,840.50 A lump sum dollar amount per year (taxable) for the term of one (1) year.

This Golden Handshake is contingent upon formal written notification of retirement /resignation being submitted on or before March 31st of the last year of service. This offer must be formalized to show a savings to the employer on a case-by-case basis.”

Sunset Early Retirement/Golden Handshake from the collective bargaining agreement, effective July 1, 2012:

1.0 FTE Employees in current active status as of July 1, 2012, shall be grandfathered into the early retirement/golden handshake option offered through July 1, 2012, and remain eligible until CalPERS retirement and separation from District/County employment.

ARTICLE 19 **WAGES**

- 19.1 Classifications shall have any range adjustments made effective with the first full payroll period after ratification of this Agreement or a payroll period as mutually agreed upon by both parties.
- 19.1.1 Confidential Employees shall be paid in accordance with the current Salary Schedule(s)
- 19.1.2 All Confidential Employees are paid monthly.
- 19.2 Confidential Employees may agree to contribute a portion of his/her salary on a pretax basis for the qualified IRS-sanctioned voluntary elective deferrals, to include but not limited to, Section 125 Plans (Health Savings Accounts, Flexible Spending Accounts, Accident Insurance, Dependent Care Assistance, etc), 403(b) program (Tax Sheltered Annuity) etc.
- 19.2.1 The Confidential Employee is responsible for setting up and signing the legal documents to establish the payroll deductions. Confidential Employee shall complete a 403(b) Salary Reduction Agreement through the District/County business office.
- 19.3 Confidential Employees may agree to contribute a portion of his/her salary for purposes other than described in 19.2. A Salary Reduction Agreement shall be completed by the Confidential Employee.
- 19.4 Health and Welfare benefit insurance premium deductions shall be deducted from monthly payroll according to the premium cost of the selected benefit plan.
- 19.5 Initial placement on the salary schedule
- The Governing Board or the County Superintendent of Schools retains the authority to specify the salary of new positions and to determine the credit to be awarded for placement on an existing salary schedule.
- A. Up to two (2) years credit for related experience within the past ten (10) years beyond the minimum requirement.
- B. The date for determining a Confidential Employee's eligibility for a "step" increase shall be July 1st.
- C. A year of service is defined as the number of hours an Employee would normally work in the position between July 1st and the following June 30th.
- 19.6 District/County Employer shall pay each qualifying Confidential Employee's contribution to the PERS system; Employer and Employee's contribution.

ARTICLE 20

DISCIPLINARY ACTION

20.1 Persons employed in Confidential service shall be subject to Classified service disciplinary actions and appeals per Education Code(s).

2 Causes for Disciplinary Action (Ed. Code §44010, 45123, 45124 and 45303)

Persons employed in the Confidential service may be suspended, demoted, or dismissed for any of the following causes. Specific instances must be set forth as to any of the causes enumerated.

- A. Incompetency – A pattern of below standard work performance
- B. Inefficiency – The continued inability to perform the assigned duties of the position
- C. Insubordination – Knowingly refusing to perform lawful and reasonable assigned duties
- D. Inattention to or Dereliction of Duty –A pattern of continued neglect or dereliction (disregard) in the performance of assigned duties
- E. Willful and persistent violation of the Education Code, of rules and regulations, and/or procedures adopted by Sierra-Plumas Board of Education and Sierra County Superintendent of Schools when such procedures are made known to the Employee in writing
- F. Knowingly falsifying or withholding any material information supplied on application forms and employment records
- G. Possession of open alcoholic beverages on District/County property, or being intoxicated while on duty
- H. The use or possession while on duty of illegal drugs
- I. Arrested, being formally charged, and convicted on a sex offense as defined the Education Code §44010 or determination of as a sexual psychopath pursuant to the Education Code 45124
- J. Arrested, being formally charged, and convicted of a narcotics offense as defined in Education Code §44010
- K. Engaging in political activities during assigned hours of duty
- L. Conviction of a crime involving moral turpitude (behavior that is dishonest or immoral)
- M. Carrying out an unprovoked physical attack on a pupil, a member of the public, another District/County Employee during assigned hours of duty
- N. Repeated unexcused absence or tardiness, abuse of leave privileges, or absence without notification
- O. Abandonment of position – Failure to report to duty for three (3) consecutive working days without notification or permission (except in the case of a dire emergency)
- P. Violation of local, state or federal law which results in the cancellation or suspension of a license required for the performance of the assigned duties
- Q. Dishonesty, theft, willful misuse for personal gain, and/or willful destruction of District/County property.

ARTICLE 21 **LAYOFF PROCEDURES**

21.1 Persons employed in the Confidential service are subject to Classified service layoff procedures as outlined in Education Code(s).

21.2 Procedure Regarding Layoff (Education Codes §45115, 45117, 45308)

- A. When classified employees are laid off for lack of work or lack of funds, layoff shall be made in inverse order of seniority in the class in which the layoff occurs. The employee who has been employed the shortest time in the class, plus higher classes, shall be considered to have least seniority, and therefore, shall be laid off first.
- B. The names of permanent and probationary employees thus laid off shall be placed upon the reemployment list for the class from which they were laid off. Names on the reemployment list shall be in the relative order of seniority. Persons on this list shall remain eligible for a period of 39 months from the day of layoff.
- C. For purposes of this section "Seniority" is determined by the length of service beginning with the current continuous employment period. Nothing contained in this section shall preclude the granting of "length of service" credit for time spent on military leave of absence, or unpaid illness leave or unpaid industrial accident leave.
- D. Employees subject to layoff shall be given notification no less than 60 days prior to the date of the layoff, at which time they will be given written notice of their displacement rights and reemployment rights.

21.3 Rights of Employees Laid Off for Lack of Work or Funds

Permanent Employees in the Confidential service have the following rights:

- A. Bumping – A permanent Employee in the Confidential service who is laid off from a class and who has previous service in an equal or lower class shall have the right to bump an Employee with less seniority in that class. Seniority shall include the total of the previous service in the equal or lower class plus service in the class from which layoff occurs and in higher classes.
- B. Reemployment – An Employee shall be eligible to be reemployed for a period of 39 months and shall be reemployed in preference to new applicants and shall have the right to participate in promotional examinations within such period.
- C. Voluntary Demotion or Voluntary Reduction – An Employee who takes voluntary demotions or voluntary reductions in assigned time in lieu of layoff or to remain in their present positions rather than be reclassified or reassigned, shall be granted the same rights as persons laid off and shall retain eligibility to be considered for reemployment for an additional period of up to 24 months provided that the same tests of fitness under which they qualified for appointment to the class still apply.

ARTICLE 22 **PERSONNEL FOLDER**

- 22.1 The Personnel Department of the Sierra-Plumas Joint Unified School District and Sierra County Office of Education shall maintain all permanent records for all Confidential Employees in the personnel file.
- 2 Materials in personnel files of Confidential Employees which may serve as a basis for affecting the status of their employment are to be made available for the person involved.
- 22.3 Such material is not to include ratings, reports or records which (1) were obtained prior to the employment of the person involved, (2) were prepared by identifiable examination committee members, or (3) were obtained in connection with a promotional examination.
- 22.4 Every Confidential Employee shall have the right to inspect such materials upon request, provided that the request is made for a time such person is not actually required to render services to the Employer.
- 22.5 Information of a derogatory nature shall not be entered or filed unless and until the Confidential Employee is given notice and an opportunity to review and comment thereon.
- 22.6 The Confidential Employee shall be notified of the date when any derogatory material will be placed in the personnel file. The Confidential Employee shall have the right to enter, and have attached to any such derogatory statement, his/her own comments thereon. The Confidential Employee shall be given an opportunity during the work day when the Confidential Employee is not responsible to be at his/her work station, to review and prepare his/her response, without loss of compensation.

ARTICLE 23 **SAFETY**

- 23.1 The Employer shall provide safe, healthy and sanitary working conditions for all Employees of the District/County and will provide a continuous administrative monitoring of working conditions and will make corrections of any unsafe or hazardous conditions.
- 23.2 Both the Employer and Confidential Employees agree that the responsibility for safe working conditions is that of the Employer, and the responsibility for maintenance of safe procedures and practices is that of the Employee.
- 23.3 Confidential Employees shall not be required to work under unsafe or unhealthy conditions or perform tasks which may endanger their health or safety.
- 23.4 Any Confidential Employee who observes a working condition which is believed to be unsafe or unhealthy shall report such condition to the appropriate administrator or supervisor. The administrator will respond as soon as possible.
- 23.5 One (1) Confidential Employee shall represent and participate in the Health and Safety Committee meetings. A Confidential Employee who is a member of the Committee shall be allowed release time to carry out their obligations under this Article.

ARTICLE 24 **EMPLOYER'S RIGHTS AND RESPONSIBILITIES**

24.1 The Sierra-Plumas Joint Unified School District Governing Board and the Sierra County Superintendent of Schools and Sierra County Board of Education, retain, solely and exclusively, all the rights, powers and authority exercised or held prior to the execution of this Agreement. Except as limited by the terms of this Agreement or as otherwise required by state law, the rights, powers and authority retained solely and exclusively by the Sierra-Plumas Joint Unified School District Governing Board and the Sierra County Superintendent of Schools and Sierra County Board of Education, and not abridged herein, included, but are not limited to the following:

To manage and direct its business and personnel except as limited by the terms of this Agreement; to determine the mission of its departments, building facilities and operations except as limited by the terms of this Agreement; to create, change or combine positions, departments and facilities in who or part except as limited by the terms of this Agreement; to subcontract accordingly to law, abolish jobs, or discontinue work for lack of funds or lack of work except as limited by the terms of this Agreement; to determine the number of Employees by the terms of this Agreement; to determine the number of Employees needed, to hire, transfer, promote, and maintain work standards, schedules of operation and reasonable work load except as limited by the terms of this Agreement; to specify or assign work requirements and require overtime except as limited by the terms of this Agreement; to schedule working hours and shifts except as limited by the terms of this Agreement; to adopt rules of conduct and penalties for violation thereof except as limited by the terms of this Agreement; to determine the methods, processes, means and place of providing services and to take whatever action necessary to prepare for and operate in an emergency which is defined as a situation in which the lives and /or safety of students or Employees are endangered; a financial crises in which the Sierra-Plumas Joint Unified School District Governing Board and the Sierra County Superintendent of Schools and Sierra County Board of Education is unable to fund mandated expenses; a situation in which it would be impossible to conduct the normal business of the Sierra-Plumas Joint Unified School District Governing Board and the Sierra County Superintendent of Schools and Sierra County Board of Education provided the exercise of the forgoing does not conflict or violate the lawful rights of Confidential Employees. Nothing in this Article shall be construed to limit, amend, decrease, revoke or otherwise modify the rights vested in the Sierra-Plumas Joint Unified School District Governing Board and the Sierra County Superintendent of Schools and Sierra County Board of Education by any law regulating, authorizing or empowering the Sierra-Plumas Joint Unified School District Governing Board and the Sierra County Superintendent of Schools and Sierra County Board of Education to act or refrain from acting except as limited by the terms of this Agreement.

ARTICLE 25 **PEACEFUL PERFORMANCE**

25.1 During the life of this Agreement, the Confidential Employees agree that the Confidential Employees will not strike, slowdown or participate in a work-stoppage or sick-out. Likewise, the Sierra-Plumas Joint Unified School District Governing Board and the Sierra County Superintendent of Schools and Sierra County Board of Education agrees not to lock out the Confidential Employees.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 SIERRA COUNTY OFFICE OF EDUCATION
 Health and Welfare Premium Payment Agreement

RETIREE NAME: _____ DATE OF RETIREMENT: _____

- A. Retired Employees who are covered by the District/SCOE health plan at the time of their retirement may continue the health, vision and dental benefit program at his/her own expense on a tiered rate structure. Retirees shall pay all the premiums, dues, and other charges, including any increase in premiums for the duration of his/her enrollment. Eligible retirees and/or covered dependents must secure Medicare Part A and Part B. Retirees who discontinue coverage cannot re-enroll under the District/SCOE health plans.
- B. Employees who are granted the Retirement/Golden Handshake by the Employer for one (1) year of retiree health and welfare benefits (at the tiered rate as required by health care provider) for medical, dental and vision plans shall be responsible for all premiums in excess of the Employer contributions, dues and other charges, including any increase in premiums for the duration of his/her enrollment.
- C. All premiums are payable to the District or SCOE and due in full no later than the 5th (fifth) day of the month and will be considered delinquent after the 5th (fifth) day. Should the health insurance premium payments become delinquent for two (2) consecutive months, benefits will be cancelled and reinstatement will not be allowed.

I have read and understand the provision of this Agreement and agree to sign this authorization.

Retiree Signature: _____

Date: _____

Doc: Confidential/H&W Payment Agreement Retiree
 Z: forms/H&W Payment Agreement Retiree

EMPLOYEE RIGHTS AND RESPONSIBILITIES UNDER THE FAMILY AND MEDICAL LEAVE ACT

Basic Leave Entitlement

FMLA requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to eligible employees for the following reasons:

- for incapacity due to pregnancy, prenatal medical care or child birth;
- to care for the employee's child after birth, or placement for adoption or foster care;
- to care for the employee's spouse, son, daughter or parent, who has a serious health condition, or
- for a serious health condition that makes the employee unable to perform the employee's job.

Military Family Leave Entitlements

Eligible employees whose spouse, son, daughter or parent is on covered active duty or call to covered active duty status may use their 12-week leave entitlement to address certain qualifying exigencies. Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings.

FMLA also includes a special leave entitlement that permits eligible employees to take up to 26 weeks of leave to care for a covered servicemember during a single 12-month period. A covered servicemember is: (1) a current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness*¹; or (2) a veteran who was discharged or released under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran, and who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness.*

***The FMLA definitions of "serious injury or illness" for current servicemembers and veterans are distinct from the FMLA definition of "serious health condition".**

Benefits and Protections

During FMLA leave, the employer must maintain the employee's health coverage under any "group health plan" on the same terms as if the employee had continued to work. Upon return from FMLA leave, most employees must be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms.

Use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee's leave.

Eligibility Requirements

Employees are eligible if they have worked for a covered employer for at least 12 months, have 1,250 hours of service in the previous 12 months², and if at least 50 employees are employed by the employer within 75 miles.

***Special hours of service eligibility requirements apply to airline flight crew employees.**

Definition of Serious Health Condition

A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than 3 consecutive calendar days combined with at least two visits to a health care provider or one visit and

a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

Use of Leave

An employee does not need to use this leave entitlement in one block. Leave can be taken intermittently or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the employer's operations. Leave due to qualifying exigencies may also be taken on an intermittent basis.

Substitution of Paid Leave for Unpaid Leave

Employees may choose or employers may require use of accrued paid leave while taking FMLA leave. In order to use paid leave for FMLA leave, employees must comply with the employer's normal paid leave policies.

Employee Responsibilities

Employees must provide 30 days advance notice of the need to take FMLA leave when the need is foreseeable. When 30 days notice is not possible, the employee must provide notice as soon as practicable and generally must comply with an employer's normal call-in procedures.

Employees must provide sufficient information for the employer to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that the employee is unable to perform job functions, the family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. Employees also must inform the employer if the requested leave is for a reason for which FMLA leave was previously taken or certified. Employees also may be required to provide a certification and periodic recertification supporting the need for leave.

Employer Responsibilities

Covered employers must inform employees requesting leave whether they are eligible under FMLA. If they are, the notice must specify any additional information required as well as the employees' rights and responsibilities. If they are not eligible, the employer must provide a reason for the ineligibility.

Covered employers must inform employees if leave will be designated as FMLA-protected and the amount of leave counted against the employee's leave entitlement. If the employer determines that the leave is not FMLA-protected, the employer must notify the employee.

Unlawful Acts by Employers

FMLA makes it unlawful for any employer to:

- interfere with, restrain, or deny the exercise of any right provided under FMLA; and
- discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

Enforcement

An employee may file a complaint with the U.S. Department of Labor or may bring a private lawsuit against an employer.

FMLA does not affect any Federal or State law prohibiting discrimination, or supersede any State or local law or collective bargaining agreement which provides greater family or medical leave rights.

FMLA section 109 (29 U.S.C. § 2619) requires FMLA covered employers to post the text of this notice. Regulation 29 C.F.R. § 825.300(a) may require additional disclosures.



For additional information:
1-866-4US-WAGE (1-866-487-9243) TTY: 1-877-889-5627
WWW.WAGEHOUR.DOL.GOV



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



COMPRESSED WORK SCHEDULES (Flex Time)

Description: With the Business Manager's approval, Administrative Office employees may volunteer to work a compressed work schedule that reduces their number of workdays per week during the time when schools are closed. In general, 9/80 and 4/10 schedules may be considered.

Eligibility Criteria: The Business Manager will consider the following criteria when evaluating an employee's request to participate in this activity:

- The employee has demonstrated the ability to manage their workload, complete work assignments, and meet or exceed management's expectations.
- The position does not require full-time work-long interaction with department clientele or coworkers.
- The position does not require that all work associated with the position be done during daylight hours.
- There is redundancy in existing staffing to compensate for the absence of the employee for one day a week.
- The productivity of work is not diminished.
- The overall number of department personnel participating in this activity does not reduce staffing below levels needed to provide excellent public service.
- The overall number of department personnel participating in this activity does not impede the ability of "other" departments to successfully do their work.

Application Process: To participate in the flextime, the employee completes a Compressed Work Schedule Agreement.

Monitoring: The Business Manager will be responsible for monitoring the employee's work. At any time the participating employee, supervisor, or department head may initiate changes to or termination of the compressed work schedule.

Related Issues: All schedules approved under this activity must comply with the requirements of the Fair Labor Standards Act (FLSA).

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

9/80 FLEX SCHEDULE REQUEST/AUTHORIZATION FORM

Employee Name: _____ Location: _____

Supervisor's Name: _____ Date: _____

Number of hours you are currently scheduled to work per week: _____

Date you would like to start your flex schedule: _____

1. This Flex Schedule involves working eight (8) days of nine hours and one (1) day of eight hours.
2. The work hours for each day that my workweek splits will split during the day, four hours after my start time. The morning hours will go to the previous workweek and the afternoon hours will go to the next workweek.
3. Should my Flex Day fall on a Holiday, the Flex Day will be taken the day immediately following or immediately preceding the Holiday whichever falls into the correct workweek not exceeding forty (40) hours per workweek.
4. Scheduled Hours:
 - a. I will work _____ AM/PM to _____ AM/PM on the nine hour days (circle AM or PM)
 - b. I will work _____ AM/PM to _____ AM/PM on the eight hour days (circle AM or PM)
 - c. My Flex Day will be: _____
 - d. My eight (8) hour day will be: _____
 - e. My lunch period will be _____ minutes each day.

All terms and conditions have been discussed and the employee understands and agrees to all terms listed above by signing and dating this form.

Employee Signature: _____ Date: _____

Supervisor Signature: _____ Date: _____

P.O. BOX 955 * 109 BECKWITH ROAD * LOYALTON, CA 96118
(530) 993-1660 * FAX (530) 993-0828

SIERRA COUNTY OFFICE OF EDUCATION

P. O. Box 955
409 Beckwith Road
Yuba, CA 96118

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Phone: (530) 993-1661
FAX: (530) 993-0828
Email: mgrant@spjUSD.org

Merrill M. Grant, Ed.D.

Superintendent

APPENDIX F

EMPLOYEE 403(b) BENEFIT ELECTION FEE

I wish to be an active participant in a Tax Sheltered Annuity (TSA) program established by my Employer so that I may obtain the benefit of Internal Revenue Code Section 403(b). I understand that effective January 1, 2009, due to IRS regulations; my employer has entered into an agreement with a third party provider (Central Valley Support Services) at a cost of \$2.50 per active participant. Furthermore, pursuant to SCOE and S-PJUSD Resolutions 08-004 and 08-009, respectively, my Employer is transferring this fee to active participants.

For this purpose, until further notice, I authorize my Employer to deduct from my salary the current fee of \$2.50 monthly.

Print Name

Signature

Date

doc:psl forms/403bBenefit Election fee

**Sierra Plumas Joint Unified School District
403(b) Salary Reduction Agreement**

Employee Information:

Name: _____ Social Security Number: _____
 Address: _____ City & Zip: _____
 Date of Birth: _____ Date of Hire: _____ Daytime Phone: _____

Effective Date: _____ This is an initial agreement This agreement supersedes a previous agreement

Contribution Information: (Check all that apply)

- Initiate New Salary Reduction (check only if not currently participating)**
Please deduct the total amount of \$ _____ per pay period.
- Change Salary Reduction (this is to change the amount of your existing 403b)**
This is a notification to change the amount of my Salary Reduction from \$ _____ to \$ _____
- Change Service Provider(s)**
This is a notification to change my Service Provider(s) from _____
to: _____
- Terminate Salary Reduction**
Please discontinue my Salary Reduction with the following Service Provider(s) _____
and _____
- Terminate ALL Salary Reductions**

Please check the appropriate number of deductions to be taken per calendar year.

10 Deductions 11 Deductions 12 Deductions

Service Provider and Amount (this will be a listing of all amounts to all Service Providers)

Amount	Service Provider Name	403b Compare Vendor ID
\$ _____	_____	_____
\$ _____	_____	_____
\$ _____	_____	_____
\$ _____	_____	_____

Agreement:

The above named Employee agrees to modify his/her salary as indicated above. SPJUSD agrees to contribute this amount on the Employees behalf into the annuity or custodial accounts selected by the Employee. It is intended that the requirements of all applicable State or Federal income tax rules and regulations (Applicable Law) will be met. The Employee understands and agrees to the following: 1) this Salary Reduction Agreement is legally binding and irrevocable with respect to amounts paid or available while this agreement is in effect; 2) this Salary Reduction Agreement may be terminated at any time with respect to amounts not yet paid or available, and that a termination request is permanent and remains in effect until a new Salary Reduction Agreement is submitted; and 3) this Salary Reduction Agreement may be changed with respect to amounts not yet paid or available in accordance with the Employers administration procedures.

The Employee agrees to indemnify and hold SPJUSD harmless against any and all actions, claims and demands whatsoever that may arise from the purchase of annuities or custodial accounts in this 403(b) Program. The Employee acknowledges that SPJUSD has made no representation regarding the advisability, appropriateness or tax consequences of the purchase of the annuity and/or custodial account described herein. The Employee agrees SPJUSD shall have no liability whatsoever for any and all losses suffered by the Employee with regard to his/her selection of the annuity and/or custodial account; its terms; the selection of the insurance company or regulated investment company; the solvency of, operation of or benefits provided by said insurance company or regulated investment company; or his/her selection and purchase of shares of regulated investment companies. Nothing herein shall affect the terms of employment between SPJUSD and Employee. This agreement supersedes all prior Salary Reduction Agreements and shall automatically terminate if Employee's employment is terminated.

IMPORTANT INFORMATION

Read this information before you complete a Salary Reduction Agreement.

1. SPJUSD does not choose the annuity contract or custodial account in which the Employees contributions are invested.
2. The Employee is responsible for setting up and signing the legal documents to establish their annuity contract or custodial account. The Employee, not SPJUSD, is to be identified as the contract/certificate holder or account holder.
3. In order for the Employee to receive the expected tax results, the annuity contract or custodial account established must meet the requirements of Section 403(b) of the Internal Revenue Code. It is solely the Employees responsibility to establish the proper type of contract or account for this purpose.
4. The Employee is responsible for naming a death beneficiary under their annuity contract or custodial account. This is normally done at the time the contract or account is established, although the designation should be reviewed from time to time.
5. The Employee is responsible for all distributions and any other transactions with the insurance company or investment company. The Employee or their authorized representative must contact CVSS regarding loans, transfers and exchanges to approved providers, beginning distributions, Hardship Withdrawal requests or to handle any other transactions.
6. Central Valley Support Services has been named the administrator of this 403(b) Program. Their responsibility is to ensure compliance of SPJUSD's 403(b) plan and that the Employee's contributions are within the IRC Sections of 402(g), 403(b), 415(c) and 414(v) guidelines.
7. The Employee agrees that SPJUSD and CVSS shall have no liability whatsoever for any loss suffered by the Employee with regard to the selection of a provider and its investment options, or the solvency, operation of, or benefits provided by said provider; nor liability for any loss suffered by Employee by reason of the transmittal of any funds pursuant to this or any other agreement.

Employee Signature:

I certify that I have read this complete agreement. I understand my responsibilities as an Employee under this Program and I request that SPJUSD take the action specified in this agreement. I understand that all rights under the annuity or custodial account established by me under the Program are enforceable solely by me, my beneficiary or my authorized representative.

Employee Signature: _____ Date: _____

Acknowledgement and Representation of Sales Agent/Representative:

I agree to comply with all pertinent directives regarding solicitation of SPJUSD Employees. Furthermore, I agree to indemnify and hold harmless SPJUSD, any member of the governing board, Central Valley Support Services (CVSS) and the Employee participating in the 403(b) Program against any claims arising from my solicitation of the said Employee.

Agent Signature: _____ Date: _____

Agent Name: _____ Phone: _____

Agent Email: _____

Sierra Plumas Joint Unified School District (or CVSS) Signature:

Name: _____

Signature: _____ Date: _____

Title: _____

Sierra Plumas Office's plan administrator, CVSS will be processing this Salary Reduction Agreement.

Please fax this completed form to our toll-free secure fax line at 800-853-5075. Our mailing address is: CVSS 2440 Stanwell Dr. Suite A Concord, CA 94520. Any questions regarding this form or any other questions regarding 403(b), call us at 877-734-6653 or visit us on the web at www.cvsupportservices.org.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SIERRA COUNTY OFFICE OF EDUCATION

Appendix G

Salary Reduction Agreement (other than 403b)

Employee Information:

Name: _____ SSN: _____

Address: _____ City & Zip: _____

Date of Birth: _____ Daytime Phone: _____ Mobile Phone: _____

EFFECTIVE DATE: _____ This is an initial agreement This agreement supersedes a previous agreement

Initiate New Salary Reduction

Deduct the total amount of \$ _____ per pay period

Service Provider (Name of Company to whom Salary Reduction is remitted):

Name: _____ Address: _____

Telephone Number: _____

Change Salary Reduction

This is notification to change the amount of my Salary Reduction from \$ _____ to \$ _____ per month

Service Provider: (Name of Company to whom Salary Reduction is remitted):

Name: _____ Address: _____

Telephone Number: _____

Terminate Salary Reduction(s)

Discontinue my Salary Reduction with the following Service Provider(s): 1) _____

2) _____

Terminate ALL Salary Reductions

Please check the appropriate number of deductions to be taken per calendar year:

10 Deductions 11 Deductions 12 Deductions

Agreement: The above named Employee agrees to modify his/her salary schedule as indicated above. District/County agrees to contribute this amount on the Employee's behalf. It is intended that the requirements of all applicable State or Federal tax rules and regulations will be met. The Employee understand and agrees to the following: 1) this Salary Reduction Agreement is legally binding and irrevocable with respect to amounts paid or available while this agreement is in effect; 2) this Salary Reduction Agreement may be terminated at any time with respect to amounts not yet paid or available, and that a termination request is permanent and remains in effect until a New Salary Reduction Agreement is submitted; and 3) this Salary Reduction Agreement may be changed with respect to amounts not yet paid or available in accordance with the Employers administration procedures.

Employee's Signature _____

Date _____

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Salary Schedule for Confidential Employees

2008 - 2009

POSITION	SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT CONFIDENTIAL SALARY SCHEDULE										
	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I 15 years	Step J 20 years	Step K 25 years
School Secretary	2,207 24,277	2,331 25,641	2,451 26,961	2,574 28,314	2,693 29,623	2,820 31,020	2,955 32,505	3,096 34,056	3,251 35,761	3,413 37,543	3,584 39,424
Administrative Assistant	2,472 29,662	2,595 31,145	2,725 32,702	2,861 34,338	3,005 36,054	3,155 37,857	3,313 39,750	3,478 41,738	3,652 43,824	3,835 46,016	4,026 48,316
Accounting Technician	2,417 29,003	2,550 30,604	2,683 32,190	2,818 33,820	2,952 35,421	3,091 37,095	3,239 38,872	3,394 40,722	3,563 42,758	3,741 44,896	3,928 47,141
Account Technician III	2,839 34,068	2,981 35,771	3,130 37,560	3,286 39,438	3,451 41,410	3,623 43,480	3,805 45,654	3,995 47,937	4,194 50,334	4,404 52,851	4,624 55,493
Personnel Technician	3,170 38,036	3,328 39,941	3,495 41,939	3,669 44,029	3,852 46,226	4,045 48,541	4,248 50,975	4,460 53,515	4,683 56,191	4,917 59,001	5,163 61,951
Business Manager	5,916 70,992	6,211 74,538	6,522 78,269	6,848 82,172	7,191 86,286	7,550 90,599	7,928 95,137	8,325 99,900	8,741 104,895	9,178 110,139	9,637 115,646
County Support Secty	2,207 24,277	2,331 25,641	2,451 26,961	2,574 28,314	2,693 29,623	2,820 31,020	2,955 32,505	3,096 34,056	3,251 35,761	3,413 37,543	3,584 39,424

*Effective July 1, 2012, for new hires, School Secretary & County Support Secretary positions were reclassified from Confidential to Classified employee

(1)

(2)

(3)

ADMINISTRATION COMPLETION OF BARGAINING

AGREEMENT

between the

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT AND
SIERRA COUNTY OFFICE OF EDUCATION

ADMINISTRATION EMPLOYEES

and the

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD

and the

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS

1. Compensation:

The parties agree to increase the salary schedule by a total of six and a half percent (6.5%). The increase shall take place as follows:

Effective July 1, 2013, the District and County shall increase each cell of the current 2012-2013 salary schedule by four and a half percent (4.5%) for all employees currently in active work status. Retroactive checks shall be issued for unit members employed on the date of the ratification of this Agreement and shall be issued with the January 2014 payroll.

Effective July 1, 2014, the District and County shall increase each cell of the 2013-2014 salary schedule by an additional two percent (2%) for a total of six and a half percent (6.5%) per 2013-2014 negotiated Agreement

Nothing shall preclude the parties from meeting and negotiating by mutual consent.

Accepted and Ratified
For the Administration Employees:

Accepted and Adopted
For the Employer:

Marla Stock, Representative Date

Merrill M. Grant, Ed.D, Superintendent Date
Sierra-Plumas Joint Unified School District
Sierra County Office of Education

Michael Moore, President Date
Sierra-Plumas Joint Unified School
District Governing Board

Allen Wright, President Date
Sierra County Board of Education

Date presented to the Governing Board: _____

Date adopted by the Governing Board: _____

MANAGEMENT COMPLETION OF BARGAINING

AGREEMENT

between the

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT AND
SIERRA COUNTY OFFICE OF EDUCATION

MANAGEMENT EMPLOYEES

and the

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD

and the

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS

1. Compensation:

The parties agree to increase the salary schedule by a total of six and a half percent (6.5%). The increase shall take place as follows:

Effective July 1, 2013, the District and County shall increase each cell of the current 2012-2013 salary schedule by four and a half percent (4.5%) for all employees currently in active work status. Retroactive checks shall be issued for unit members employed on the date of the ratification of this Agreement and shall be issued with the January 2014 payroll.

Effective July 1, 2014, the District and County shall increase each cell of the 2013-2014 salary schedule by an additional two percent (2%) for a total of six and a half percent (6.5%) per 2013-2014 negotiated Agreement

Nothing shall preclude the parties from meeting and negotiating by mutual consent.

Accepted and Ratified
For the Management Employees:

Accepted and Adopted
For the Employer:

Blaine Donnelly, Representative Date

Merrill M. Grant, Ed.D, Superintendent
Sierra-Plumas Joint Unified School District
Sierra County Office of Education Date

Michael Moore, President Date
Sierra-Plumas Joint Unified School
District Governing Board

Allen Wright, President Date
Sierra County Board of Education

Date presented to the Governing Board: _____

Date adopted by the Governing Board: _____

October 5, 2013

To the Board of Directors
Sierra County Office of Education

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sierra County Office of Education for the year ended June 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Sierra County Office of Education are described in Note A to the financial statements. No new accounting policies were adopted during 2012/2013. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the County Office's financial statements was:

Management's estimate of the ultimate collectability of receivables from the State of California is based on currently known state budgets. We evaluated the key factors and assumptions used to develop the collectability of receivables from the State of California in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of Related Party Transactions in Note L to the financial statements

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Susanville:

1740 Main Street, Suite A, Susanville, CA 96130
530.257.1040 Fax: 530.257.8876

sa@sa-cpas.com
www.sa-cpas.com

Chester:

PO Box 795, Chester, CA 96020
530.258.2272 Fax: 530.258.2282

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

**AUDIT REPORT
JUNE 30, 2013**

Introductory Section

Sierra County Office of Education
 Audit Report
 For The Year Ended June 30, 2013

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Financial Section

Independent Auditor's Report

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

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 Sierra County Office of Education ("the County Office of Education") as of and for the year ended June 30, 2013, 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 of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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.

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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, 2013, 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 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, *Standards and Procedures for Audits of California K-12 Local Education Agencies 2012-13*, published by the Education Audit Appeals Panel, and is also not a required part of the basic financial statements.

The other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for that portion labeled "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 5, 2013 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sierra County Office of Education's internal control over financial reporting and compliance.

Respectfully submitted,


SingletonAuman PC

Susanville, CA
October 5, 2013

SIERRA COUNTY OFFICE OF EDUCATION
Management's Discussion and Analysis (MD&A)
June 30, 2013

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, 2013. 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 \$2,281,477 at June 30, 2013; this was a decrease of \$11,733 over the prior year. The decrease in net assets was due to instructional expenditures offset by Revenue Limit Revenue.
- ❑ Overall revenues were \$1,848,965, which was less than expenses of \$1,860,698 by \$11,733.
- ❑ The general fund reported a fund balance this year of \$1,974,523; this was an increase of 48,594 over prior year. This increase was mostly due to reduction of expenditures.
- ❑ Long-term debt increased of \$13,853 was due to an increase for Other Post Employment Benefits (OPEB).

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.

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 two kinds of funds:

- Governmental funds - Most of the County Office's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County Office's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the government funds statements that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The County Office's combined net position was \$2,281,477 at June 30, 2013. See Table 1.

Many factors contributed to the change in net position.

**Table 1:
Net Assets**

	Governmental Activities		Total Percentage Change
	2013	2012	2013-2012
Assets			
Deposits and Investments	\$ 1,898,902	\$ 1,935,435	-1.89%
Accounts Receivable	2,000	-	100.00%
Due from Grantor Governments	378,119	302,245	25.10%
Capital Assets, Net of Accumulated Depreciation	362,601	409,075	-11.36%
TOTAL ASSETS	<u>2,641,622</u>	<u>2,646,755</u>	-0.19%
Liabilities			
Current	304,498	339,481	-10.30%
Long-Term Debt	55,647	14,064	295.67%
TOTAL LIABILITIES	<u>360,145</u>	<u>353,545</u>	1.87%
Net Position			
Net Investment in Capital Assets	362,601	409,075	-11.36%
Restricted	12,091	12,271	-1.47%
Unrestricted (deficit)	1,906,785	1,871,864	1.87%
TOTAL NET POSITION	<u>\$ 2,281,477</u>	<u>\$ 2,293,210</u>	-0.51%

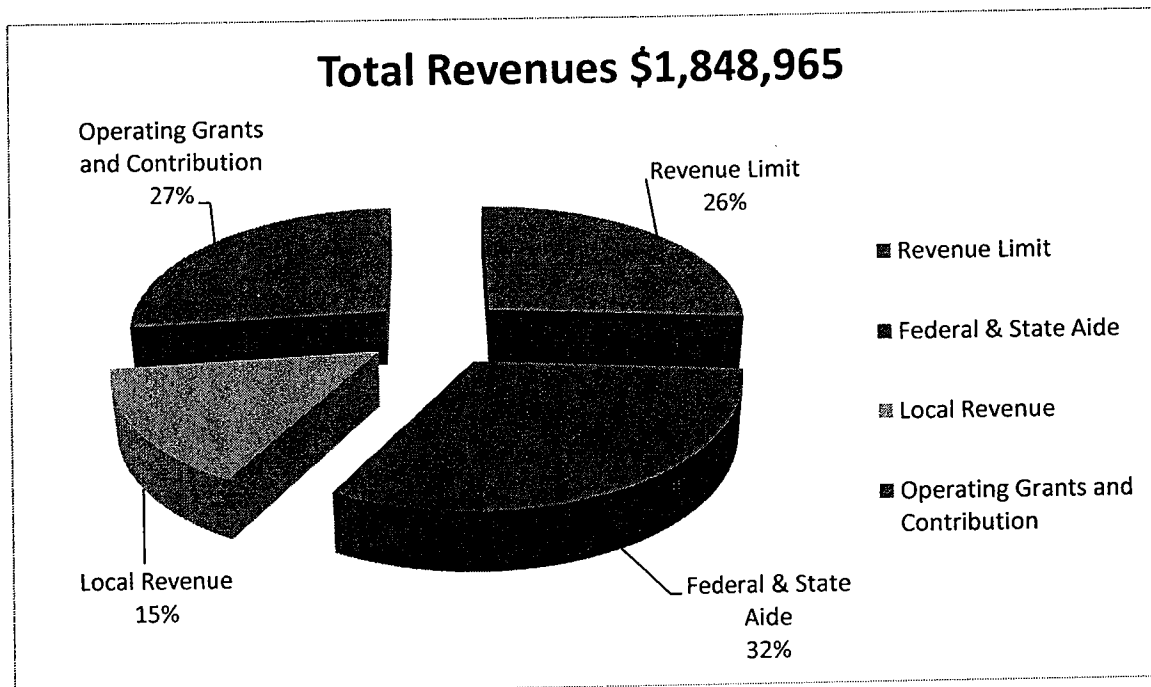
Changes in Net Assets

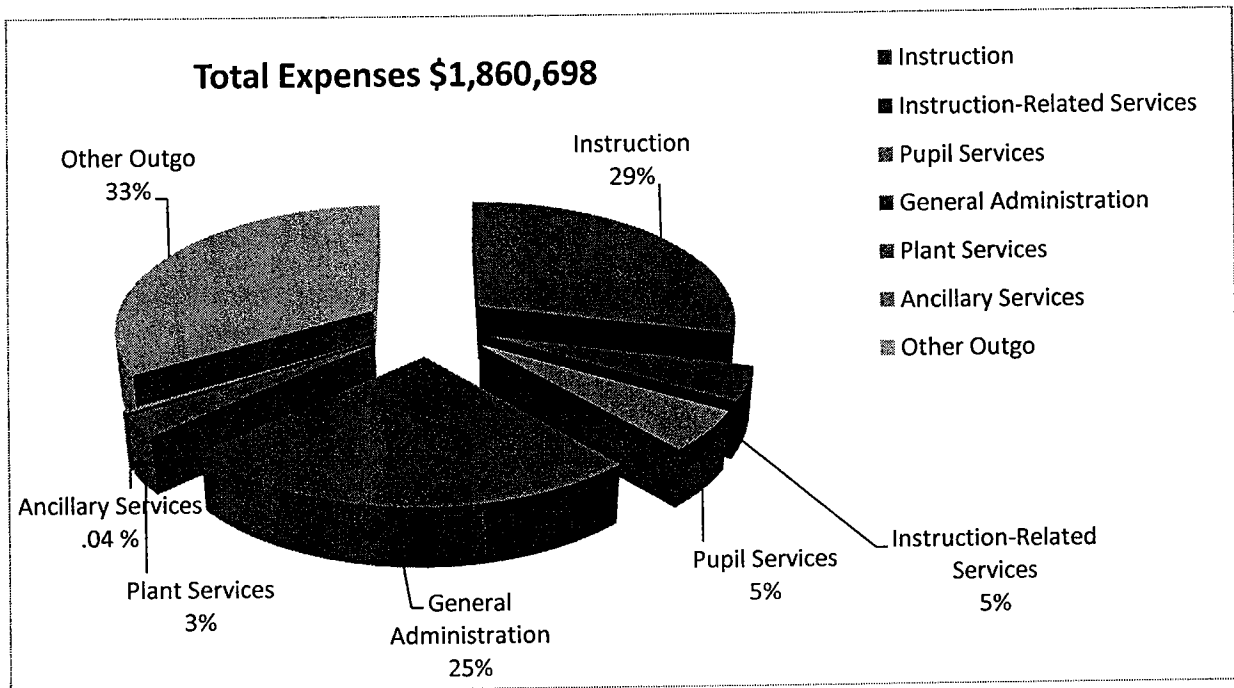
The County Office's total revenues were \$1,848,965. Revenue Limit and property taxes account for 26.4% of total revenue. Federal and state aid for specific programs account for another 58.3% of total revenues. Revenues increased from the prior year due to the revenue limit funding of three opportunity programs.

The total cost of all programs and services was \$1,860,698. The County Office's expenses are predominately related to educating and caring for students 38.6%. Administrative activities accounted for just 25.1% of total costs. The remaining expenses were for plant services (maintenance and operations), community services, ancillary services, and other outgo. Program expenses decreased from the prior year mainly due to reduction of Instruction and Instructional-Related services.

**Table 2:
Changes in Net Assets**

	Governmental Activities		Total Percentage
	2013	2012	Change 2013-2012
Revenues			
Program Revenues:			
Operating Grants & Contributions	493,568	522,492	-5.54%
General Revenues			
Revenue Limit	487,590	405,055	20.38%
Federal & State Aid	583,889	585,212	-0.23%
Local Revenues	283,918	244,023	16.35%
TOTAL REVENUES	1,848,965	1,756,782	5.25%
Program Expenses			
Instruction	539,959	584,155	-7.57%
Instruction-Related Services	83,133	105,786	-21.41%
Pupil Services	95,322	93,268	2.20%
General Administration	466,967	512,767	-8.93%
Plant Services	50,412	13,231	281.01%
Ancillary Services	6,677	6,975	-4.27%
Other Outgo	618,228	617,258	0.16%
TOTAL EXPENSES	1,860,698	1,933,440	-3.76%
INCREASE IN NET ASSETS	\$ (11,733)	\$ (176,658)	-93.36%





Governmental Activities

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

The cost of all governmental activities this year was \$1,860,698.

The amount that our taxpayers paid for these activities through property taxes was \$66,416.

Some of the costs were paid directly from grants and contributions \$493,568.

**Table 3
Net Cost of Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2013	2012	2013	2012
Instruction	\$ 539,959	\$ 584,155	\$ 369,292	\$ 395,614
Instruction-Related Service	83,133	105,786	55,835	70,227
Pupil Services	95,322	93,268	62,703	60,792
Ancillary Services	6,677	6,975	4,392	4,546
General Administration	466,967	512,767	219,585	335,701
Plant Services	50,412	13,231	37,095	2,549
Other Outgo	618,228	617,258	618,228	541,519
TOTAL	\$ 1,860,698	\$ 1,933,440	\$ 1,367,130	\$ 1,410,948

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 \$1,974,523, which is above last year's ending fund balance of \$1,902,698, this change was due to a combination of increase revenue and decrease cost.

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 in August 2013. A schedule of the County Office's original and final budget amounts compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2013, the County Office had invested \$362,601 in a broad range of capital assets including land, buildings and improvements, equipment and vehicles. More detailed information about the County Office's capital assets is presented in the notes to the financial statements.

Table 4
Capital Assets

	Governmental Activities		Total Percentage
	2013	2012	Change 2013-2012
Buildings & Improvements	\$ 501,900	\$ 501,900	0.00%
Machinery and Equipment	208,001	208,001	0.00%
Totals at Historical Cost	709,901	709,901	0.00%
Total Accumulated Depreciation	(347,300)	(300,826)	15.45%
NET CAPITAL ASSETS	\$ 362,601	\$ 409,075	-11.36%

The County Office did not establish a 2013-2014 budget for capital projects.

Long-Term Debt

At year end, the County Office had 55,647 in debt, consisting of compensated absences and other post employment benefits as shown in Table 5. The County Office added \$13,853 in debt during the fiscal year. More detailed information about the County Office's debt is presented in the notes to the financial statements.

Table 5
Long-Term Debt

	Governmental Activities		Total Percentage
	2013	2012	Change 2013-2012
Compensated Absences	\$ 11,842	\$ 12,108	-2.20%
Post Employment Benefits	43,805	29,686	47.56%
TOTAL LONG-TERM DEBT	\$ 55,647	\$ 41,794	33.15%

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.
- The continuing increases in premiums for health care insurance and worker's compensation could have a significant effect on the future financial health of the County Office. The 2013 premium for health insurance increased by 8% over the 2012 premium. The worker's compensation rate increased by 2.7% over the 2012 rate. Health care premiums are predicted to continue to increase into the foreseeable future.
- The budget assumptions used to prepare the budget for 2014 included a 1.565% cost of living allowance (COLA).

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:

Rose Asquith
Sierra County Office Of Education
Post Office Box 955
109 Beckwith Road
Loyalton, CA 96118

Basic Financial Statements

SIERRA COUNTY OFFICE OF EDUCATION

STATEMENT OF NET POSITION

JUNE 30, 2013

	Governmental Activities
ASSETS:	
<i>Cash in County Treasury</i>	\$ 1,898,402
<i>Cash in Revolving Fund</i>	500
<i>Accounts Receivable</i>	2,000
<i>Due from Grantor Governments</i>	378,119
Capital Assets:	
<i>Buildings, Net</i>	297,315
<i>Equipment, Net</i>	65,286
Total Assets	<u>2,641,622</u>
LIABILITIES:	
<i>Accounts Payable</i>	214,390
<i>Due to Grantor Governments</i>	59,574
<i>Unearned Revenue</i>	30,534
Noncurrent Liabilities:	
Other Postemployment Benefit Obligation	43,805
<i>Due in more than one year</i>	11,842
Total Liabilities	<u>360,145</u>
NET POSITION	
Net Investment in Capital Assets	362,601
Restricted For:	
Federal and State Programs	12,091
Unrestricted	1,906,785
Total Net Position	<u>\$ 2,281,477</u>

The accompanying notes are an integral part of this statement.

SIERRA COUNTY OFFICE OF EDUCATION

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2013

Functions/Programs	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
PRIMARY GOVERNMENT:			
Government Activities:			
<i>Instruction</i>	\$ 539,959	\$ 170,667	\$ (369,292)
<i>Instruction-Related Services</i>	83,133	27,298	(55,835)
<i>Pupil Services</i>	95,322	32,619	(62,703)
<i>Ancillary Services</i>	6,677	2,285	(4,392)
<i>General Administration</i>	466,967	247,382	(219,585)
<i>Plant Services</i>	50,412	13,317	(37,095)
<i>Other Outgo</i>	618,228		(618,228)
Total Governmental Activities	<u>1,860,698</u>	<u>493,568</u>	<u>(1,367,130)</u>
Total Primary Government	<u>\$ 1,860,698</u>	<u>\$ 493,568</u>	<u>(1,367,130)</u>
General Revenues:			
<i>Revenue Limit Sources</i>			487,590
<i>Federal Revenues</i>			418,728
<i>State Revenues</i>			165,161
<i>Local Revenues</i>			283,918
<i>Transfers</i>			
Total General Revenues and Transfers			<u>1,355,397</u>
Change in Net Position			(11,733)
Net Position - Beginning			2,269,976
Prior Period Adjustment			23,234
Net Position - Ending			<u>\$ 2,281,477</u>

The accompanying notes are an integral part of this statement.

SIERRA COUNTY OFFICE OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2013

	General Fund
ASSETS:	
<i>Cash in County Treasury</i>	\$ 1,898,402
<i>Cash in Revolving Fund</i>	500
<i>Accounts Receivable</i>	2,000
<i>Due from Grantor Governments</i>	378,119
Total Assets	<u>2,279,021</u>
LIABILITIES AND FUND BALANCE:	
Liabilities:	
<i>Accounts Payable</i>	\$ 214,390
<i>Due to Grantor Governments</i>	59,574
<i>Unearned Revenue</i>	30,534
Total Liabilities	<u>304,498</u>
Fund Balance:	
Nonspendable Fund Balances:	
<i>Revolving Cash</i>	500
Restricted Fund Balances	12,091
Assigned Fund Balances	44,458
Unassigned:	
Reserve for Economic Uncertainty	144,237
Other Unassigned	1,773,237
Total Fund Balance	<u>1,974,523</u>
Total Liabilities and Fund Balances	<u>\$ 2,279,021</u>

The accompanying notes are an integral part of this statement.

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

JUNE 30, 2013

Total fund balances - governmental funds balance sheet	\$ 1,974,523
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	362,601
Payables for compensated absences which are not due in the current period are not reported in the funds.	(11,842)
Other Post-Employment Benefits which are not due and payable in the current period are not reported in the funds.	<u>(43,805)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 2,281,477</u>

The accompanying notes are an integral part of this statement.

SIERRA COUNTY OFFICE OF EDUCATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	General Fund
Revenues:	
Revenue Limit Sources:	
<i>State Apportionments</i>	\$ 421,174
<i>Local Sources</i>	66,416
<i>Federal Revenue</i>	559,883
<i>Other State Revenue</i>	517,574
<i>Other Local Revenue</i>	283,918
Total Revenues	<u>1,848,965</u>
Expenditures:	
<i>Instruction</i>	498,745
<i>Instruction - Related Services</i>	79,773
<i>Pupil Services</i>	95,322
<i>Ancillary Services</i>	6,677
<i>General Administration</i>	462,710
<i>Plant Services</i>	38,916
<i>Other Outgo</i>	618,228
Total Expenditures	<u>1,800,371</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>48,594</u>
Other Financing Sources (Uses):	
<i>Transfers In</i>	63,176
<i>Transfers Out</i>	<u>(63,176)</u>
Total Other Financing Sources (Uses)	<u> </u>
Net Change in Fund Balance	48,594
Fund Balance, July 1	1,902,695
Prior Period Adjustment	23,234
Fund Balance, June 30	<u>\$ 1,974,523</u>

The accompanying notes are an integral part of this statement.

SIERRA COUNTY OFFICE OF EDUCATION

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013*

Net change in fund balances - total governmental funds	\$ 48,594
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
The depreciation of capital assets used in governmental activities is not reported in the funds.	(46,474)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	266
Other Post-Employment benefits are reported as the amount entered in the SOA but as the amount paid in the funds.	<u>(14,119)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ (11,733)</u>

The accompanying notes are an integral part of this statement.

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2013

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

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

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

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

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

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

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

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

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

SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

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

The General Fund 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.

b. Measurement Focus, Basis of Accounting

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

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County Office of Education 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.

3. 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.

4. 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 County superintendent during the year to give consideration to unanticipated income and expenditures. It is the final revised budget that is presented in the financial statements.

SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

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.

5. Assets, Liabilities, and Equity

a. Deposits and Investments

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

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

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

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

b. Stores, Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. These inventories are immaterial and have been omitted from these statements.

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 during the benefiting period.

c. Capital Assets

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

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	30
Buildings	50
Building Improvements	20
Vehicles	2-15
Office Equipment	3-15
Computer Equipment	3-15

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2013

d. Receivable and Payable Balances

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

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

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

f. Earned Revenue

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

g. 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 assets.

h. Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1. Unsecured property taxes are payable in one installment on or before August 31. The Counties of Sierra and Plumas bill and collect the taxes for the County Office of Education.

i. Equity Classifications

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.

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2013

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

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

Consistent with the Criteria and Standards for fiscal solvency adopted by the State Board of Equalization, the County Office of Education maintains a Reserve for Economic Uncertainties to safeguard the County Office of Education's financial stability. The minimum recommended reserve for a County Office of Education of this size is a minimum of three percent of budgeted general fund expenditures and other financing uses. The County Office of Education's policy is to maintain the reserve at 10%. If the fund balance drops below 5%, it shall be recovered at a rate of at least 1% annually.

Government-Wide Financial Statements

Equity is classified as net position and displayed in three components:

Net Investment in Capital Assets consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of debt borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position consists of net assets with restrictions placed on the use either by external groups such as contributors, grantors, laws or regulations of other governments, or law through constitutional provisions or enabling legislation.

Unrestricted Net Position consists of all other net assets that do not meet the definition of "restricted" or "net investment in capital assets."

j. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of management's estimates. Actual results could differ from those estimates.

SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
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k. Subsequent Event Evaluation

Management has evaluated subsequent events through October 5, 2013, the date the financial statements were available to be issued.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

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

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

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

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

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

C. Excess of Expenditures Over Appropriations

For the year ended June 30, 2013, the Office of Education had no expenditures in excess of appropriations.

D. Cash and Investments

1. Cash in County Treasury:

In accordance with Education Code Section 41001, the County Office of Education maintains substantially all of its cash in the Sierra County Treasury as part of the common investment pool (\$15,791,485 as of June 30, 2013). The fair value of the County Office of Education's portion of this pool as of that date, as provided by the pool sponsor, was \$1,898,402. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

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

Cash balances in the revolving fund (\$500) as of June 30, 2013 are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

3. Investment Accounting Policy

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

SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

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

E. Capital Assets

Capital asset activity for the year ended June 30, 2013, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	\$ 501,900			\$ 501,900
Equipment	208,001			208,001
Total capital assets being depreciated	<u>709,901</u>			<u>709,901</u>
Less accumulated depreciation for:				
Buildings and Improvements	(193,089)	(11,496)		(204,585)
Equipment	(107,737)	(34,978)		(142,715)
Total accumulated depreciation	<u>(300,826)</u>	<u>(46,474)</u>		<u>(347,300)</u>
Governmental activities capital assets, net	<u>\$ 409,075</u>	<u>\$ (46,474)</u>	<u>\$</u>	<u>\$ 362,601</u>

Depreciation was charged to functions as follows:

Instruction	\$ 27,361
Instruction-Related Services	3,360
General Administration	4,257
Plant Services	11,496
	<u>\$ 46,474</u>

F. Interfund Balances and Activities

1. Due To and From Other Funds

The Office of Education had no due to or due from balances at June 30, 2013.

2. Transfers To and From Other Funds

Transfers to and from other funds at June 30, 2013, consisted of the following:

Transfers From	Transfers To	Amount	Reason
Forest Reserve Fund	General Fund	\$ 63,176	Transfer of resources to other funds.
	Total	<u>\$ 63,176</u>	

G. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2013, are as follows:

SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<u>Governmental activities:</u>					
Compensated absences	\$ 12,108	\$	\$ 266	\$ 11,842	
Other Post Employment Ben.	29,686	14,119		43,805	
Total governmental activities	<u>\$ 41,794</u>	<u>\$ 14,119</u>	<u>\$ 266</u>	<u>\$ 55,647</u>	<u>\$</u>

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

<u>Liability</u>	<u>Activity Type</u>	<u>Fund</u>
Compensated absences	Governmental	General
Other Post Employment Ben.	Governmental	General

H. Joint Ventures (Joint Powers Agreements)

The County Office participates in two Joint Powers Agreements (JPA's), the Tri-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, 2013 was not available as of our report date.

I. Employee Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS), and classified employees are members of the Public Employees' Retirement System (PERS).

PERS:

Plan Description

The County Office of Education contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Sacramento, California 95811.

Funding Policy

Active plan members are required to contribute 6% to 7% of their salary and the County Office of Education is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for

SIERRA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

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fiscal year 2012-13 was 11.414% of annual payroll. The contribution requirements of the plan members are established by state statute. The County Office of Education's contributions to CalPERS for the fiscal year ending June 30, 2013, 2012 and 2011 were \$47,758, \$44,448 and \$27,680, respectively, and equal 100% of the required contributions for each year.

STRS:

Plan Description

The County Office of Education contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the CalSTRS, 100 Waterfront Place, West Sacramento, California 95605.

Funding Policy

Active plan members are required to contribute 8% of their salary and the County Office of Education is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2012-13 was 8.25% of annual payroll. The contribution requirements of the plan members are established by state statute. The County Office of Education's contributions to STRS for the fiscal year ending June 30, 2013, 2012 and 2011 were \$24,215, \$26,056 and \$25,895, respectively, and equal 100% of the required contributions for each year. The amount contributed by the State on behalf of the County Office of Education was \$13,348.

J. Commitments and Contingencies

Litigation

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

State and Federal Allowances, Awards, and Grants

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

K. Other Post Employment Benefits

During the fiscal year ending June 30, 2009, the Office of Education implemented Governmental Accounting Standards Board Statement No. 45 Accounting and Reporting for Postemployment Benefits Other than Pensions, for certain postemployment health care benefits provided by the Office of Education. The requirements of this Statement were implemented prospectively, and accordingly, for financial reporting purposes, no liability is reported for the postemployment health care and life insurance benefits liability at the date of transition. The recognition of the liability accumulated from prior years will be phased in over 30 years.

Plan Description and Eligibility Requirements

The Office of Education provides certain postretirement healthcare benefits, as established by board policy, to eligible employees who retire from the District on or after attaining age 55 with at least 25 years of service including at least 5 years of service with the County Office of Education.

SIERRA COUNTY OFFICE OF EDUCATION
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YEAR ENDED JUNE 30, 2013

Confidential and classified employees may elect in writing to take advantage of their choice of 1 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. \$12,604.50 for the term of 1 year.

Certificated employees may elect in writing to take advantage of their choice of 1 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 Office of Education employees will be renegotiated periodically in the future, thus costs and benefits are subject to change. Benefits and contribution requirements for the Other Post Employment Benefits (OPEB) plan are established by various labor agreements.

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

The number of participants as of July 1, 2011, the effective date of the triennial OPEB valuation is 10 active employees and 1 retiree for a total of 11 participants.

Funding Policy

The Office of Education currently pays for post employment healthcare benefits on a pay-as-you-go basis. The Office of Education is considering creating a Trust Fund to accumulate assets for future retiree obligations. Due to the requirements of GASB No. 45, assets intended to fund future obligations are not considered to offset the unfunded benefit obligation until the assets are transferred to an irrevocable trust designed to pay for future OPEB costs. Currently, these financial statements assume that funding on a pay-as-you-go basis will continue.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. Significant actuarial methods and assumptions are as follows:

Plan Type	Projected Unit Method
Actuarial Valuation Date	July 1, 2011
Amortization Method	Level Percentage of Projected Payroll
Remaining Amortization Period	26 Years
 Actuarial Assumptions:	
Investment Rate of Return	2.00%
Projected Salary Increases	1.00%
Healthcare Inflation Rate	5.00%

SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

Annual OPEB Cost and Net OPEB Obligations

The following table shows the Office of Education's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

Description	<u>June 30, 2013</u>
Normal Cost (service cost for one year)	\$ 19,952
Amortization of Unfunded Actuarial Accrued Liability	7,778
Interest on Normal Cost and Amortization	<u> </u>
Annual Required Contribution (ARC)	27,730
Interest on Net OPEB Obligation	594
Adjustment to Annual Required Contribution	<u>(1,247)</u>
Annual OPEB Cost (Expense)	27,077
Contribution toward the OPEB Cost (Expense Reduction)	<u>(12,958)</u>
Increase (Decrease) in Net OPEB Obligation	14,119
Net OPEB Obligation, Beginning of the Year	<u>29,686</u>
Net OPEB Obligation, End of the Year	<u>\$ 43,805</u>

The Office of Education's annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended June 30, 2013 and the two preceding years are as follows:

Fiscal Year Ended	Annual OPEB Cost	Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2011	\$ 21,054	\$ 15,118	71.81%	\$ 14,925
June 30, 2012	\$ 27,730	\$ 12,969	46.77%	\$ 29,686
June 30, 2013	\$ 27,077	\$ 12,958	47.86%	\$ 43,805

Funding Status and Funding Progress

The required schedule of funding progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

The funded status of the plan as of June 30, 2013 and the two preceding years are as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded ALL (UALL) b-a	Funded Ratio a/b	Covered Payroll (c)	UAAL as a Percentage Of Covered Payroll ((b-a)/c)
06/30/11	\$	161,436	161,436		630,633	25.60%
06/30/12		181,654	181,654		623,903	29.12%
06/30/13		181,654	181,654		624,404	29.09%

SIERRA COUNTY OFFICE OF EDUCATION

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Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events in the future. Examples include assumptions about future employment and termination, mortality, and healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

L. Related Party Transactions

Sierra County Office of Education serves only the Sierra-Plumas Joint Unified School District. As a result, the two entities are housed in the same building and share a common administration, including board members, and share office space and personnel. For the year ended June 30, 2013, the District charged the County Office \$26,040 for one half of the board members' health benefits; \$104,938 for the cost to operate the opportunity program; \$17,968 for the cost to operate career technical education classes, and \$52,732 for business related services. During the same period of time, the County Office charged the District \$240,298 for business related services.

M. Concentrations of Funding Risk

Due to the nature of the County Office's operating environment, the County Office is dependent on Federal and State funding to maintain the current level of services to its members. A significant recession beginning in December 2007 has created a climate of uncertainty for the Federal and State governments. As governmental agencies look to balance budgets and improve cash flow, funding for the County Office's programs may be at risk of being restructured, reduced, or eliminated.

N. Prior Period Adjustment

After the Office of Education completed its Unaudited Actuals Financial Report for June 30, 2012, the Office of Education discovered an understatement of ROP revenue for the year ended June 30, 2012. As a result of this discovery, the beginning Net Position and Fund Balance will be restated as follows:

	<u>Net Position</u>	<u>Fund Balance</u>
As Originally Reported at June 30, 2012	\$ 2,269,976	\$ 1,902,695
Restatement for Underreported ROP Revenue	<u>23,234</u>	<u>23,234</u>
As Restated for June 30, 2012	<u>\$ 2,293,210</u>	<u>\$ 1,925,929</u>

Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

SIERRA COUNTY OFFICE OF EDUCATION

EXHIBIT B-1

GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Revenue Limit Sources:				
State Apportionments	\$ 236,691	\$ 422,120	\$ 421,174	\$ (946)
Local Sources	68,026	67,644	66,416	(1,228)
Federal Revenue	243,953	606,733	559,883	(46,850)
Other State Revenue	532,221	504,201	517,574	13,373
Other Local Revenue	301,377	257,815	283,918	26,103
Total Revenues	<u>1,382,268</u>	<u>1,858,513</u>	<u>1,848,965</u>	<u>(9,548)</u>
Expenditures:				
Current:				
Certificated Salaries	295,341	301,991	293,898	8,093
Classified Salaries	335,317	351,188	336,219	14,969
Employee Benefits	325,317	320,109	307,127	12,982
Books And Supplies	29,357	31,563	21,441	10,122
Services And Other Operating Expenditures	363,046	364,902	223,458	141,444
Other Outgo	299,795	661,259	618,228	43,031
Total Expenditures	<u>1,648,173</u>	<u>2,031,012</u>	<u>1,800,371</u>	<u>230,641</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(265,905)</u>	<u>(172,499)</u>	<u>48,594</u>	<u>221,093</u>
Other Financing Sources (Uses):				
Transfers In	8,465	63,176	63,176	
Transfers Out	<u>(8,465)</u>	<u>(63,176)</u>	<u>(63,176)</u>	
Total Other Financing Sources (Uses)				
Net Change in Fund Balance	<u>(265,905)</u>	<u>(172,499)</u>	<u>48,594</u>	<u>221,093</u>
Fund Balance, July 1			1,902,695	1,902,695
Prior Period Adjustment			23,234	23,234
Fund Balance, June 30	<u>\$ (265,905)</u>	<u>\$ (172,499)</u>	<u>\$ 1,974,523</u>	<u>\$ 2,147,022</u>

Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

SIERRA COUNTY OFFICE OF EDUCATION

LOCAL EDUCATION AGENCY

ORGANIZATION STRUCTURE

JUNE 30, 2013

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, County School and Opportunity School services. Sierra County has one school district, the Sierra-Plumas Joint Unified School District.

Governing Board

<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Allen Wright	President	4 years expiring December, 2014
Sharon Dryden	Vice President	4 years expiring December, 2014
Tim Driscoll	Member	4 years expiring December, 2016
Mike Moore	Member	4 years expiring December, 2014
Patricia Hall	Clerk	4 years expiring December, 2016

Administration

Stan Hardeman
Superintendent

Rose Asquith
Business Manager

SIERRA COUNTY OFFICE OF EDUCATION

SCHEDULE OF AVERAGE DAILY ATTENDANCE
 YEAR ENDED JUNE 30, 2013

TABLE C-1

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
Elementary:				
County School Tuition	10.44	10.44	10.50	10.50
Opportunity Schools	1.82	1.82	2.19	2.19
Elementary totals	<u>12.26</u>	<u>12.26</u>	<u>12.69</u>	<u>12.69</u>
High School:				
County School Tuition	5.60	5.60	5.64	5.64
Opportunity Schools	0.05	0.05	0.22	0.22
High School totals	<u>5.65</u>	<u>5.65</u>	<u>5.86</u>	<u>5.86</u>
ADA totals	<u>17.91</u>	<u>17.91</u>	<u>18.55</u>	<u>18.55</u>

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

SIERRA COUNTY OFFICE OF EDUCATION

SCHEDULE OF INSTRUCTIONAL TIME
 YEAR ENDED JUNE 30, 2013

TABLE C-2

Grade Level	1982-83 Actual Minutes	1982-83 Adjusted & Reduced	1986-87 Minutes Requirement	1986-87 Adjusted & Reduced	2012-13 Actual Minutes	Number of Days Traditional Calendar	Status
Kindergarten	N/A	N/A	36,000	35,000	40,290	180	In Compliance
Grade 1	N/A	N/A	50,400	49,000	53,290	180	In Compliance
Grade 2	N/A	N/A	50,400	49,000	53,290	180	In Compliance
Grade 3	N/A	N/A	50,400	49,000	53,290	180	In Compliance
Grade 4	N/A	N/A	54,000	52,500	57,580	180	In Compliance
Grade 5	N/A	N/A	54,000	52,500	57,580	180	In Compliance
Grade 6	N/A	N/A	54,000	52,500	57,580	180	In Compliance
Grade 7	N/A	N/A	54,000	52,500	67,200	180	In Compliance
Grade 8	N/A	N/A	54,000	52,500	67,200	180	In Compliance
Grade 9	N/A	N/A	64,800	63,000	67,200	180	In Compliance
Grade 10	N/A	N/A	64,800	63,000	67,200	180	In Compliance
Grade 11	N/A	N/A	64,800	63,000	67,200	180	In Compliance
Grade 12	N/A	N/A	64,800	63,000	67,200	180	In Compliance

Offices of Education must maintain their instructional minutes at either the 1982-83 actual minutes or the 1986-87 requirements, whichever is greater, as required by Education Code Section 46201.

SIERRA COUNTY OFFICE OF EDUCATION
 SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
 YEAR ENDED JUNE 30, 2013

TABLE C-3

General Fund	Budget 2014 (see note 1)	2013	2012	2011
Revenues and other financial sources	\$ 1,304,819	\$ 1,912,141	\$ 1,917,612	\$ 2,713,924
Expenditures	1,655,213	1,800,371	1,900,274	1,995,716
Other uses and transfers out		63,176	160,830	612,432
Total outgo	1,655,213	1,863,547	2,061,104	2,608,148
Change in fund balance (deficit)	(350,394)	48,594	(143,492)	105,776
Ending fund balance	\$ 1,624,129	\$ 1,974,523	\$ 1,902,695	\$ 2,046,187
Available reserves (see note 2)	\$ 1,546,538	\$ 1,917,474	\$ 1,858,238	\$ 1,925,970
Available reserves as a percentage of total outgo	93.4%	102.9%	90.2%	73.8%
Total long-term debt	\$ 69,766	\$ 55,647	\$ 41,794	\$ 26,464
Average daily attendance at P-2	18	18	17	18

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

The Office of Education's reserves remain above guidelines established by the State Department of Education. However, due to the State of California's economic problems, the Office of Education should be diligent in maintaining its reserves.

NOTES:

- 1 Budget 2014 is included for analytical purposes only and has not been subjected to audit.
- 2 Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.
- 3 On behalf payments have been excluded from the calculation of available reserves.

SIERRA COUNTY OFFICE OF EDUCATION
*RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013*

TABLE C-4

All fund balance listed in the Office of Education's annual financial report reconcile to the fund balances in the audited financial statements.

SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF CHARTER SCHOOLS
YEAR ENDED JUNE 30, 2013

TABLE C-5

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

<u>Charter Schools</u>	<u>Included In Audit?</u>
None	N/A

SIERRA COUNTY OFFICE OF EDUCATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED JUNE 30, 2013

TABLE C-6

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION			
Direct Program:			
Small Rural School Achievement Program	84.358	N/A	\$ 6,300
Passed Through State Department of Education:			
Special Education *	84.027	13379	101,607
Special Education Mental Health *	84.027A	14468	6,021
Special Education Preschool Local *	84.027A	13682	7,322
Special Education Preschool *	84.173	13430	19,263
Special Education Pre K Staff Development *	84.173A	13431	910
Total Passed Through State Department of Education			<u>135,123</u>
Passed Through State Department of Education:			
Title I - Basic Support *	84.010	14416	6,663
Total U. S. Department of Education			<u>148,086</u>
U. S. DEPARTMENT OF AGRICULTURE			
Passed Through Counties of Plumas and Sierra, California:			
Forest Reserve *	10.665	N/A	421,173
Total U. S. Department of Agriculture			<u>421,173</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 569,259</u>

* Indicates clustered program under OMB Circular A-133 Compliance Supplement

The accompanying notes are an integral part of this schedule.

SIERRA COUNTY OFFICE OF EDUCATION

*NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013*

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Sierra County Office of Education and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

Other Independent Auditor's Reports

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

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

Members of the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sierra County Office of Education, as of and for the year ended June 30, 2013, 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 October 5, 2013.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2013-1 to 2013-2 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2013-1 to 2013-2 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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*.


Sierra County Office of Education's Response to Findings

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

Purpose of this Report

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

Respectfully submitted,


Singleton Auman PC
Susanville, CA
October 5, 2013

Independent Auditor's Report on Compliance for Each Major Program and
on Internal Control Over Compliance Required by OMB Circular A-133

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

Members of the Board of Trustees:

Report on Compliance for Each Major Federal Program

We have audited Sierra County Office of Education's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Sierra County Office of Education's major federal programs for the year ended June 30, 2013. Sierra County Office of Education's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Sierra County Office of Education's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Sierra County Office of Education's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Sierra County Office of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2013.

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Report on Internal Control Over Compliance

Management of Sierra County Office of Education is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Sierra County Office of Education's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Sierra County Office of Education's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2013-1 to 2013-2 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2013-1 to 2013-2 to be significant deficiencies.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



Singleton Auman PC
Susanville, CA
October 5, 2013

Independent Auditor's Report on State Compliance

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

Members of the Board of Trustees:

Report on State Compliance

We have audited the district's compliance with the types of compliance requirements described in the *Standards and Procedures for Audits of California K-12 Local Education Agencies 2012-13*, published by the California Education Audit Appeals Panel that could have a direct and material effect on each of the district's state programs identified below for the fiscal year ended June 30, 2013.

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, *Standards and Procedures for Audits of California K-12 Local Education Agencies 2012-13* published by the Education Audit Appeals Panel. 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 *Standards and Procedures for Audits of California K-12 Local Education Agencies 2012-13* published by the Education Audit Appeals Panel. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below. An audit includes examining, on a test basis, evidence about the district'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 district's compliance with those requirements.

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

<u>Description</u>	<u>Procedures In Audit Guide</u>	<u>Procedures Performed</u>
Attendance Accounting:		
Attendance Reporting	6	Yes
Teacher Certification and Misassignments	3	Yes
Kindergarten Continuance	3	N/A
Independent Study	23	N/A
Continuation Education	10	N/A

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Instructional Time:		
School Districts	6	N/A
County Offices of Education	3	Yes
Instructional Materials, General Requirements	8	Yes
Ratios of Administrative Employees to Teachers	1	N/A
Classroom Teacher Salaries	1	N/A
Early Retirement Incentive	4	N/A
GANN Limit Calculation	1	Yes
School Accountability Report Card	3	Yes
Juvenile Court Schools	8	N/A
Class Size Reduction (Including Charter Schools):		
General Requirements	7	N/A
Option One	3	N/A
Option Two	4	N/A
Only One School Serving Grades K-3	4	N/A
After School Education and Safety Program:		
General Requirements	4	N/A
After School	5	N/A
Before School	6	N/A
Charter Schools		
Contemporaneous Records of Attendance	1	N/A
Mode of Instruction	1	N/A
Nonclassroom-Based Instruction/Independent Study	15	N/A
Determination of Funding for Nonclassroom-Based Instruction	3	N/A
Annual Instructional Minutes - Classroom Based	4	N/A

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

Opinion on State Compliance

In our opinion, Sierra County Office of Education complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2013.

Respectfully submitted,

Singleton Auman, P. C.
Singleton Auman PC

Susanville, CA
October 5, 2013

Findings and Recommendations Section

SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

One or more material weaknesses identified? X Yes No

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

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? X Yes No

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

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? X Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.665	Forest Reserve

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? Yes X No

3. State Awards

Internal control over state programs:

One or more material weaknesses identified? Yes X No

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

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

SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013

B. Yellow Book/Financial Statement Findings

Internal Control - Material Weakness

Finding 2013-1 Lack of Segregation of Duties (CDDC#30000)

Criteria upon which audit finding is based (Legal Citation)

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

Finding (Condition)

An inadequate segregation of duties exists.

Amount of Questioned costs, How Computed and Prevalence

None.

Effect

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

Cause

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

Recommendation

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

County Office of Education's Response

The Office of Education concurs with this finding.

SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013

B. Yellow Book/Financial Statement Findings (Continued)

Internal Control - Material Weakness

Finding 2013-2 Financial Reporting (CDDC#30000)

Criteria upon which audit finding is based (Legal Citation)

In accordance with Statement on Auditing Standards No. 122 (SAS 122), the Office of Education is responsible for preparing complete and accurate financial statements and footnote disclosures in accordance with Generally Accepted Accounting Principles (GAAP).

Finding (Condition)

Similar to many other small local educational agencies, the Office of Education does not have policies and procedures in place to ensure that complete and accurate financial statements, MD&A and footnote disclosures are prepared in accordance with GAAP prior to the annual audit. Management relies upon the auditor to recommend footnote disclosures for the financial statements and to prepare adjusting journal entries for approval in order to report financial information in accordance with GAAP.

Amount of Questioned Costs, How Computed and Prevalence

None.

Effect

There is a risk that a material financial statement misstatement may exist and not be prevented or detected by the Office of Education's system of internal control.

Cause

This condition has always existed at the Office of Education, and is being reported in accordance with SAS 122.

Recommendation

We recommend that the Office of Education consider the cost benefit of hiring an accountant familiar with GAAP or contracting with an independent CPA firm to compile financial statements in conformity with GAAP.

County Office of Education's Response

The Office of Education has determined that the costs of correcting this control weakness outweigh the benefits to be received. The Office of Education will continue to rely on the independent auditor to prepare its annual financial statements.

SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013

C. State Award Findings and Questioned Costs

None.

D. Federal Award Findings and Questioned Costs

Internal Control - Material Weakness

See Yellow Book Findings 2013-1 and 2013-2. Findings also relate to the major programs listed below:

Program Name: Forest Reserve

Federal Agency: U.S. Department of Agriculture

Award Year: 2012-2013

Catalog Number: 10.665

Name of Pass-Through Entity: Counties of Plumas and Sierra, California

Internal Control - Other Significant Deficiencies Not Material Weaknesses

None.

Material Non-Compliance with Laws and Regulations

None.

Non-Material Non-Compliance with Laws and Regulations

None.

SIERRA COUNTY OFFICE OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2013

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
<u>Finding 2012-1</u> Lack of Segregation of Duties	Not Implemented, See Current Year Finding 2013-1	
<u>Finding 2012-2</u> Financial Reporting	Not Implemented, See Current Year Finding 2013-2	

SIERRA COUNTY OFFICE OF EDUCATION

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2013

Person Monitoring Corrective Action Plan

County Superintendent, Dr. Merrill Grant

Finding 2013-1 Lack of Segregation of Duties (CDDC#30000)

Finding (Condition)

Due to the number of employees an inadequate segregation of duties exists.

Corrective Action Planned

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

To ensure that appropriate internal controls are established and implemented to safeguard against potential risks, additional policies and procedures have been established to mitigate the risk. The following is an outline of the steps that have taken place:

- I. Board policy has been established and adopted to direct financial staff to prepare corrective action plans for audit findings.
- II. Board policy has been established and adopted for follow up reports certifying implementation of corrective action plan.
- III. "Accounting Systems Flow Chart" establishing additional checks and reviews for all cash transactions to mitigate potential risk for fraud has been developed and implemented.

Expected Completion Date

Ongoing.

Finding 2013-2 Financial Reporting (CDDC#30000)

Finding (Condition)

The County Office is responsible for preparing complete and accurate financial statements, footnote disclosures, and management's discussion and analysis in accordance with Generally Accepted Accounting Principles (GAAP).

Corrective Action Planned

The County Office has determined that the costs of correcting this control weakness outweigh the benefits to be received and will continue to rely on the independent auditor to prepare its annual financial statements.

However, the County Office will strive to remain knowledgeable and up to date on accounting policies and principles through professional development and direct links to appropriate resources. The County Office will seek assistance from outside resources if and where needed.

Expected Completion Date

Ongoing.

Sierra County/Sierra-Plumas Joint USD

Board Policy

Tobacco-Free Schools

BP 3513.3

Business and Noninstructional Operations

The Board of Education recognizes that the health hazards associated with smoking and the use of tobacco products, including the breathing of second-hand smoke, are inconsistent with its goal to provide a healthy environment for students and staff.

(cf. 3514 - Environmental Safety)
(cf. 4159/4259/4359 - Employee Assistance Programs)
(cf. 5030 - Student Wellness)
(cf. 5131.62 - Tobacco)
(cf. 5141.23 - Asthma Management)
(cf. 6142.8 - Comprehensive Health Education)
(cf. 6143 - Courses of Study)

The Board prohibits the use of tobacco products at any time in district-owned or leased buildings, on district property, and in district vehicles. (Health and Safety Code 104420; Labor Code 6404.5; 20 USC 6083)

This prohibition applies to all employees, students, and visitors at any school-sponsored instructional program, activity, or athletic event held on or off district property. Any written joint use agreement governing community use of district facilities or grounds shall include notice of the district's tobacco-free schools policy and consequences for violations of the policy.

(cf. 1330 - Use of School Facilities)
(cf. 1330.1 - Joint Use Agreements)

Prohibited products include any product containing tobacco or nicotine, including, but not limited to, cigarettes, cigars, miniature cigars, smokeless tobacco, snuff, chew, clove cigarettes, betel, and nicotine *delivery systems*, devices such as electronic cigarettes, *electronic hookahs, and other vapor emitting devices, with or without nicotine content, that mimic the use of tobacco products any time*. Exceptions may be made for the use or possession of prescription nicotine products.

Smoking or use of any tobacco-related products and disposal of any tobacco-related waste are prohibited within 25 feet of any playground, except on a public sidewalk located within 25 feet of the playground. (Health and Safety Code 104495)

Legal Reference:

EDUCATION CODE

48900 Grounds for suspension/expulsion

48901 Prohibition against tobacco use by students

HEALTH AND SAFETY CODE

39002 Control of air pollution from nonvehicular sources

104350-104495 Tobacco use prevention, especially:

104495 Prohibition of smoking and tobacco waste on playgrounds

119405 Unlawful to sell or furnish electronic cigarettes to minors

LABOR CODE

3300 Employer, definition

6304 Safe and healthful workplace

6404.5 Occupational safety and health; use of tobacco products

UNITED STATES CODE, TITLE 20

6083 Nonsmoking policy for children's services

7100-7117 Safe and Drug Free Schools and Communities Act

CODE OF FEDERAL REGULATIONS, TITLE 21

1140.1-1140.34 Unlawful sale of cigarettes and smokeless tobacco to minors

PERB RULINGS

Eureka Teachers Assn. v. Eureka City School District (1992) PERB Order #955 (16 PERC 23168)

CSEA #506 and Associated Teachers of Metropolitan Riverside v. Riverside Unified School District (1989) PERB Order #750 (13 PERC 20147)

Management Resources:

WEB SITES

California Department of Education, Alcohol, Tobacco and Other Drug Prevention:

<http://www.cde.ca.gov/ls/he/at>

California Department of Education, Tobacco-Free School District Certification:

<http://www.cde.ca.gov/ls/he/at/tobaccofreecert.asp>

California Department of Public Health, Tobacco Control:

<http://www.cdph.ca.gov/programs/tobacco>

Occupational Safety and Health Standards Board: <http://www.dir.ca.gov/OSHSB/oshsb.html>

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

Policy

adopted: April 10, 2007

revised: May 10, 2011

revised: January 14, 2014

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

Sierra County/Sierra-Plumas Joint USD | 6000 | BP 6145 Instruction

Extracurricular And Cocurricular Activities

The Board of Education recognizes that extracurricular and cocurricular activities enrich the educational and social development of students and enhance students' feelings of connectedness with the schools. The district shall encourage and support student participation in extracurricular and cocurricular activities without compromising the integrity and purpose of the educational program.

(cf. 1330 - Use of School Facilities)

(cf. 5137 - Positive School Climate)

(cf. 6145.2 - Athletic Competition)

(cf. 5148.2 - Before/After School Programs)

No extracurricular or cocurricular program or activity shall be provided or conducted separately on the basis of any actual or perceived characteristic listed as a prohibited category of discrimination in state or federal law, nor shall any student's participation in an extracurricular or cocurricular activity be required or refused on those bases. Prerequisites for student participation in extracurricular and cocurricular activities shall be limited to those that have been demonstrated to be essential to the success of the activity. (5 CCR 4925)

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

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 6145.5 - Student Organizations and Equal Access)

Any complaint alleging unlawful discrimination in the district's extracurricular or cocurricular programs or activities shall be filed in accordance with BP/AR 1312.3 - Uniform Complaint Procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

Unless specifically authorized by law, no fee shall be charged to students for participation in extracurricular and cocurricular activities related to the educational program, including materials or equipment related to the activity.

(cf. 3260 - Fees and Charges)

(cf. 3452 - Student Activity Funds)

Eligibility Requirements

To be eligible to participate in extracurricular and cocurricular activities, students in grades 7 through 8 must demonstrate weekly satisfactory academic progress including but not limited to:

1. Maintenance of a grade report that reflects no "F" or failing grade.

a. Students may practice with an "F" grade but are not allowed to participate in games, tournaments, or travel with the team.

b. Students who are ineligible three times in a season will be dropped from the team for the remainder of the season.

To be eligible to participate in extracurricular and cocurricular activities, students in grades 9 through 12 must demonstrate satisfactory educational progress in the previous grading period including but not limited to: (Education Code 35160.5)

1. Maintenance of a minimum of 2.0 grade point average on a 4.0 scale with no "F" grade(s)
2. Maintenance of minimum progress toward meeting high school graduation requirements
3. Students must meet eligibility requirements as defined by California Interscholastic Federation (CIF)

(cf. 5121 - Grades/Evaluation of Student Achievement)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6162.52 - High School Exit Examination)

The Superintendent or designee may grant ineligible students a probationary period not to exceed one semester. Students granted probationary eligibility must meet the required standards by the end of the probationary period in order to remain eligible for participation. (Education Code 35160.5)

Any decision regarding the eligibility of any child in foster care or a child of an active duty military family for extracurricular or cocurricular activities shall be made by the Superintendent or designee in accordance with Education Code 48850 and 49701.

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

Pupils or adult education students who choose to engage in independent study are to have the same access to existing services and resources as the other pupils or adult education students of the school in which the independent study pupil or adult education student is enrolled; and pupils or adult education students who choose to engage in independent study are to have equality of rights and privileges with the pupils or adult education students of the district or county office of education who choose to continue in the regular program. (5 CCR 11701.5)

Students who participate in more than one extra-curricular and/or co-curricular activity will not be penalized for reasonably selecting one individual activity, i.e., field trip, game, practice, over another. Student must notify activity advisors and the site administrator in writing of the scheduling conflict and his/her decision at least one week in advance of the conflicting date. When necessary, the site administrator shall mediate between the student and staff involved in order to agree on a reasonable solution to the scheduling conflict.

Annual Policy Review

The Board shall annually review this policy and implementing regulations.

The Superintendent or designee may revoke a student's eligibility for participation in extracurricular and cocurricular activities when the student's poor citizenship is serious enough to warrant loss of this privilege.

Student Conduct at Extracurricular/Cocurricular Events

When attending or participating in extracurricular and cocurricular activities on or off campus, district students are subject to district policies and regulations relating to student conduct. Students who violate district policies and regulations may be subject to discipline including, but not limited to, suspension, expulsion, transfer to alternative programs, or denial of participation in extracurricular or cocurricular activities in accordance with Board policy and administrative regulation. When appropriate, the Superintendent or designee shall notify local law enforcement.

(cf. 5131 - Conduct)

(cf. 5131.1 - Bus Conduct)

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

Annual Policy Review

The Board shall annually review this policy and implementing regulations.

Legal Reference:

EDUCATION CODE

35145 Public meetings

35160.5 District policy rules and regulations; requirements; matters subject to regulation

35179 Interscholastic athletics; associations or consortia

35181 Students' responsibilities

48850 Participation of foster youth in extracurricular activities and interscholastic sports

48930-48938 Student organizations

49024 Activity Supervisor Clearance Certificate

49700-49704 Education of children of military families

CALIFORNIA CONSTITUTION

Article 9, Section 5 Common school system

CODE OF REGULATIONS, TITLE 5

350 Fees not permitted

4900-4965 Nondiscrimination in elementary and secondary education programs receiving state financial assistance

5531 Supervision of extracurricular activities of pupils

UNITED STATES CODE, TITLE 42

2000h-2-2000h-6 Title IX, 1972 Education Act Amendments

COURT DECISIONS

Hartzell v. Connell, (1984) 35 Cal. 3d 899

Management Resources:

CSBA PUBLICATIONS

Student Fees Litigation Update, ELA Advisory, May 20, 2011

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Pupil Fees, Deposits, or Other Charges, Fiscal Management Advisory 11-01, November 9, 2011

CALIFORNIA TASK FORCE REPORT TO THE LEGISLATURE

Compact on Educational Opportunity for Military Children: Preliminary Final Report, March 2009

COMMISSION ON TEACHER CREDENTIALING CODED CORRESPONDENCE

10-11 Information on Assembly Bill 346 Concerning the Activity Supervisor Clearance Certificate (ASCC), July 20, 2010

WEB SITES

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

California Association of Directors of Activities: <http://www.cadal.org>

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

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Policy SIERRA COUNTY OFFICE OF EDUCATION

adopted: April 10, 2007 Sierraville, California

revised: October 9, 2007

revised: August 14, 2012

revised: October 9, 2012

Sierra County/Sierra-Plumas Joint USD | 6000 | AR 6145 Instruction

Extracurricular And Cocurricular Activities

Definitions

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

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

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

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

(cf. 6143 - Courses of Study)

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

Eligibility Requirements

Grades 7-8

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

Grades 9-12

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

(cf. 5113 - Absences and Excuses)

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

Supervision

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

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

(cf. 1240 - Volunteer Assistance)

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

(cf. 4212.5 - Criminal Record Check)

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Regulation SIERRA COUNTY OFFICE OF EDUCATION

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