



FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

February 3, 2026

Darcy Pollak, Superintendent
Pioneer Union Elementary School District
286 Rockerfeller Road
Berry Creek, CA 95916

Dear Superintendent Pollak,

In March 2025, the Pioneer Union Elementary School District and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for FCMAT to provide on-site and off-site technical assistance to district personnel through December 31, 2025. This agreement was subsequently extended through February 15, 2026.

The district requested that FCMAT provide three days of on- and off-site technical assistance. Following an initial consultation with the former district superintendent in April 2025, the scope of work focused on helping the district document and improve processes and procedures related to purchasing, accounts payable (AP) and credit card use. Because the Butte County Office of Education provides fiscal services to the district, including processing district warrants, FCMAT also met with county office of education staff as part of this engagement.

The purpose of this letter is to summarize the technical assistance activities conducted since March 2025.

April 2025

FCMAT met with the former district superintendent to discuss district needs and define the scope and objectives of the technical assistance.

June 2025

FCMAT provided on-site technical assistance at the district on June 5, 2025. FCMAT met with district staff including the superintendent, executive assistant, school secretary, literacy coordinator, teacher, program and media specialist, and the board president, as well as with county office of education staff, to understand the current processes for purchasing, AP, and credit card use.

Based on interviews and a review of available documents, FCMAT found that the district had few to no written procedures related to purchasing, AP and credit card use. As is common in smaller districts with limited staff capacity, many processes followed established practice but were not formally documented. FCMAT recommended that the district develop and formalize written procedures in these areas to support internal control and consistent implementation of fiscal processes.

July – December 2025

FCMAT provided sample policies and procedures related to purchasing, AP, and credit card use for the district's consideration. The county office of education provided a sample credit card user agreement.

In December, the district and FCMAT agreed on a timeline for the district to complete draft documentation during January 2026, with the intent to present final documents to the governing board at its February 12, 2026, meeting.

January 2026

Using samples provided by FCMAT and the county office of education, the district's executive assistant drafted updated procedures for purchasing, AP, and credit card use.

FCMAT conducted two Zoom meetings (on January 12 and 23) with the current superintendent, executive assistant, and county office of education director of external fiscal services to do the following:

- Review district draft purchasing, AP, and credit card use procedures.
- Discuss plans for communicating updated procedures to district staff and governing board members.
- Provide suggested improvements related to purchasing and AP during the January 12 meeting.
- Provide recommendations related to credit card policies, procedures, and user agreements via email following the Zoom January 23 meeting.

FCMAT appreciates the opportunity to provide technical assistance to Pioneer Union Elementary School District and thanks district staff and Butte County Office of Education staff for their assistance during this engagement.

Sincerely,

A handwritten signature in black ink, appearing to read 'R Manansala-Smith', with a stylized flourish at the end.

Roslynne Manansala-Smith
Intervention Specialist

cc: Mary Sakuma, Butte County Superintendent of Schools

Travis Haskill, Assistant Superintendent, Fiscal Services, Butte County Office of Education

Stephanie Sanchez, Director of External Fiscal Services, Butte County Office of Education