FCMAT

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Comprehensive Review

November 12, 2026



Plumas Unified School District

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Chief Executive Officer

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About FCMAT

Purpose and Services

FCMAT was created by the California Legislature to help California's transitional kindergarten through grade 14 (TK-14) local educational agencies (LEAs) avoid fiscal insolvency. Today, FCMAT helps LEAs identify, prevent and resolve financial, management, program, data, and oversight challenges; provides professional learning; produces and provides software, checklists, manuals and other tools; and offers other related school business and data services.

FCMAT may be asked to provide fiscal crisis or management assistance by a school district, charter school, community college, county superintendent of schools, the state superintendent of public instruction, or the Legislature.

When FCMAT is asked for help with management assistance or a fiscal crisis, FCMAT management and staff work closely with the requesting LEA to meet their needs. Often this means conducting a formal study using a FCMAT study team that coordinates with the LEA for on-site fieldwork to evaluate specified operational areas and subsequently produces a written report with findings and recommendations for improvement.

For more immediate needs in a specific area, FCMAT offers short-term technical assistance from a FCMAT staff member with the required expertise.

To help meet the need for qualified chief business officials (CBOs) in LEAs, FCMAT offers four different CBO training and mentoring programs that consist of 11 or 12 diverse two-day training sessions over the course of a full year.

For agencies with professional learning needs, FCMAT offers workshops on specific topics. Popular topics include associated student body operations, use of FCMAT's Projection-Pro online financial forecasting software, use of FCMAT's Local Control Funding Formula (LCFF) Calculator, and data reporting for the California Longitudinal Pupil Achievement Data System (CALPADS). FCMAT staff and management also frequently make presentations at various professional conferences.

The California School Information Services (CSIS) service of FCMAT helps the California Department of Education (CDE) operate CALPADS; helps LEAs learn about CALPADS, resolve data issues and meet reporting requirements; and provides LEAs with training and leadership in data management. CSIS also developed and continues to host and improve the Standardized Account Code Structure (SACS) web-based financial reporting system for all California LEAs, and provides ed-data.org, which gives educators, policymakers, the Legislature, parents and the public quick access to timely and comprehensive data about TK-12 education in California.

Since it was formed, FCMAT has provided LEAs with the types of help described above on more than 2,000 occasions.

FCMAT's administrative agent is the Kern County Superintendent of Schools. FCMAT is led by Michael H. Fine, Chief Executive Officer, and is funded by appropriations in the state budget and modest fees to requesting agencies.

Workshop schedules, manuals, presentation slide decks, Projection-Pro software, LCFF calculators, past reports, an online help desk, and many other resources are available for download or use at no charge on FCMAT's website.

History

FCMAT was created by Assembly Bill 1200 (Chapter 1213, Statutes of 1991) and Education Code 42127.8. Assembly Bill 107 (Chapter 282, Statutes of 1997) added Education Code 49080, which charged FCMAT with responsibility for CSIS and its statewide data management work, and Assembly Bill 1115 (Chapter 78, Statutes of 1999) codified CSIS' mission.

Assembly Bill 1200 created a statewide plan for county offices of education and school districts to work together locally to improve fiscal procedures and accountability standards. Assembly Bill 2756 (Chapter 52, Statutes of 2004) gave FCMAT specific responsibilities for districts that have received emergency state loans.

In January 2006, Senate Bill 430 (Chapter 357, Statutes of 2005) amended Education Code 42127.8, and Assembly Bill 1366 (Chapter 360, Statutes of 2005) amended Education Codes 42127.8 and 84041. These new laws expanded FCMAT's services to include charter schools and community colleges, respectively.

Assembly Bill 1840 (Chapter 426, Statutes of 2018) changed how fiscally insolvent districts are administered once an emergency appropriation has been made, shifting oversight responsibilities from the state to the local county superintendent to be more consistent with the principles of local control, and giving FCMAT new responsibilities associated with the process.

Introduction and Executive Summary

The Plumas Unified School District encompasses 2,613 square miles in Plumas County in northeastern California. The district serves approximately 2,000 students in transitional kindergarten through grade 12 (TK-12) in nine schools in four distinct communities: Quincy, Chester, Greenville and Portola. The district's schools include four TK-6 schools, three junior/senior high schools, and two continuation high schools. Plumas Charter School also operates within the district's boundaries (though it is independent and not run by the district) and serves 349 TK-12 students, who are included in the total students referenced above.

The district operates as part of a single-district-county structure in partnership with the Plumas County Office of Education, under the governance of a shared five-member board. Each board member represents a distinct area of the county and serves a four-year term. Although the board oversees the district's school programs, it also shares governance responsibilities with the county superintendent, who delivers county-wide educational oversight and services.

This single-district-county model — in which one school district and one county office operate jointly — is relatively rare in California. In such arrangements, offices, facilities and even some staff are shared between the school district and the county office. This can create confusion among staff and the community when it is not made clear which entity has responsibility and authority for various tasks. The California Department of Education's (CDE's) School Fiscal Services Division provides oversight of both the county office and the district, similar to a county office of education's oversight of districts in counties with multiple districts.

Fiscal Insolvency Leading to Receivership

On April 28, 2025, the Plumas Unified School District Governing Board passed Resolution 1678, Requesting an emergency advance apportionment. This resolution was the district's formal request for the state's assistance in the form of an emergency advance apportionment of funds, as provided for under the state's receivership statutes. This action was taken as the result of the deterioration of the district's fiscal stability and after the district and FCMAT determined that a cash shortfall was imminent. FCMAT's presentation to the board on April 9, 2025 projected that if no measures were taken the district would become cash negative as early as July 2025, a mere three months away.

FCMAT prepared an analysis of the conditions leading to the insolvency and determined the following:

- Late completion and delivery of audits to the board made it difficult for the district to address the audit findings, which often then became repeat findings year after year. Also, the late audits led to unverified beginning cash and fund balances.
- Not understanding the state's Local Control Funding Formula (LCFF) and not correctly using the FCMAT LCFF Calculator was detrimental to the district.
- The direction of the former superintendent to make the budgets appear better than they were caused problems for the district, because decisions were made based on significantly inaccurate figures.
    - This also led to collective bargaining settlements that were not affordable because they were based on budgets that appeared healthier than they were in reality.
- Inadequate cash management and failure to accurately predict cash flow needs contributed to a lack of cash.
- Significant deficit spending eroded fund balances and cash.

- A lack of position control, no plan for staffing costs being charged to various programs, and no staffing ratios to follow resulted in cost overruns, no reliable information about the total cost of staff, and no accurate information about the cost of total compensation.

At the request of the governing board, the district entered state receivership on June 27, 2025, when the governor signed Assembly Bill 121 (Chapter 8, Statutes of 2025), which included an emergency appropriation for the Plumas Unified School District of up to $20 million to avert fiscal insolvency. The interest rate is 6.411%. The district is not required to make any repayment in the first two years, but annual payments are required thereafter for up to 30 years.

State emergency appropriations are sized based on many assumptions. They are not meant to solve the fiscal problem; rather, they give the district enough time to make the reductions needed to correct the structural operating deficit. Assembly Bill 121, the bill with the emergency appropriation, authorized the Department of Finance to issue a loan from the state's general fund to meet the district's cash flow needs. Of the $20 million authorized, the district drew $8.5 million (42.5% of total emergency funding) in September 2025 because of negative cash flow projections, leaving a balance of $11.5 million available.

An emergency appropriation is an advance on the funding the state will provide to a district in future years. The district is a community-funded district (also known as a basic aid district), meaning most of its funding each year comes from local property taxes, so it receives less from the state than a non-community-funded district would. To make the loan schedule better match the smaller amount the district would receive from the state, the loan term is set at up to 30 years rather than 20. The estimated annual payment, based on the first draw of $8.5 million, will be approximately $650,000.

Plumas Unified School District 2025-26 Second Interim

The district's 2025-26 second interim financial report showed progress toward fiscal recovery following adoption of its Fiscal Stabilization Plan, which identified approximately $9.5 million in ongoing expenditure reductions. Updated multiyear projections indicated that the district could meet its financial obligations and maintain the required minimum reserve in the current and two subsequent fiscal years. However, deficit spending was projected in the second and third years, and many of the plan's savings were not expected to be fully realized until the end of 2026-27.

Plumas Unified School District 2026-27 Budget

In 2026-27 the district has continued implementation of its Fiscal Stabilization Plan, which identified a $9.5 million ongoing reduction target to address the structural deficit and restore fiscal solvency. The plan includes staffing, program and operational changes, with projected savings to be monitored against actual results as implementation continues. Because some savings depend on staffing, enrollment, contractual obligations and operational needs, continued fiscal recovery will depend on realizing planned expenditure reductions, closely monitoring financial performance, and adjusting as needed to support long-term fiscal stability.

Receivership and Return of Local Control

Until 2018, in the event of a district insolvency, the state superintendent of public instruction (SPI) assumed all the legal rights, duties, and powers of the governing board and appointed a state administrator to act as both the governing board and superintendent. In 2018, Assembly Bill (AB) 1840 was passed by the California State Legislature and enacted. This legislation gives the local county superintendent of schools the responsibilities formerly assigned to the SPI for a district in receivership. However, in the case of a

single-district-county such as Plumas, the SPI, as head of the California Department of Education (CDE), retains responsibility for fiscal oversight.

Insolvency removes local control from the district's five-member board; the board continues to serve, but in an advisory role only, until the following two events occur:

- The district shows adequate progress in implementing comprehensive review recommendations in five operational areas: community relations and governance, personnel management, pupil achievement, financial management, and facilities management.
- The county superintendent, with concurrence from the SPI and the president of the State Board of Education (SBE), determines that the district has built sufficient capacity to self-govern.
    - Even when the governing board resumes control, a trustee will remain and will have stay-and-rescind authority until the district has adequate fiscal systems and controls in place, the SPI has determined that the district's future compliance with the fiscal recovery plan is probable, and the county superintendent of schools, SPI and president of the SBE agree the trustee is no longer needed.

The CDE's fiscal oversight role and responsibilities are no different during state receivership than during times of local governance, but it is nonetheless key to the district's recovery. The CDE must assess and approve budgets, receive interim reports, and determine the district's fiscal status as either positive, qualified or negative.

The district requires continued and consistent leadership that has the ability and capacity to set priorities, implement systemic reform, engage the community, establish high expectations for student achievement, manage resources, ensure accountability, and align practices. The district will remain in a high-risk position unless it has continuous, consistent and strong leadership, implements its multiyear recovery plan, implements its Local Control and Accountability Plan (LCAP), and develops a well-articulated plan for its future. Its progress on these and other measures are reflected in this and other annual comprehensive reviews conducted by FCMAT.

As a condition of the emergency apportionment, the county superintendent, in consultation with FCMAT, the SPI and the president of the SBE, shall determine the level of improvement needed, based on the FCMAT comprehensive review standards, before local authority is returned (Education Code 41327.1(c)).

Section 98 of Assembly Bill 121 states, in part, the following:

> Notwithstanding subdivision (f) of Section 41326 of the Education Code, the authority of the Plumas County Superintendent of Schools and their appointed administrator shall continue until all of the following occur:
>
> (1) (A) (i) After two complete fiscal years have elapsed following the Plumas Unified School District's acceptance of an emergency apportionment as described in subdivision (h), the administrator determines, and so notifies the county superintendent of schools, the Superintendent of Public Instruction, and the President of the State Board of Education or their designee, that future compliance by the Plumas Unified School District with the recovery plans approved pursuant to subparagraph (B) is probable.
>
> (ii) The county superintendent of schools, with concurrence from both the Superintendent of Public Instruction and the President of the State Board of Education or their designee, may return power to the governing board of the Plumas Unified School District for an area listed in subdivision (a) of Section 41327.1 of the Education Code if performance under the recovery

plan for that area has been demonstrated to the satisfaction of the county superintendent of schools, with concurrence from the Superintendent and the president of the state board or their designee.

(B) The county superintendent of schools, with concurrence from the Superintendent of Public Instruction, has approved all of the recovery plans referred to in subdivision (a) of Section 41327 of the Education Code and the FCMAT completes the improvement plans specified in Section 41327.1 of the Education Code and has completed a minimum of two reports identifying the Plumas Unified School District's progress in implementing the improvement plans.

(C) The administrator certifies that all necessary collective bargaining agreements have been negotiated and ratified, and that the agreements are consistent with the terms of the recovery plans.

(D) The Plumas Unified School District has completed all reports required by each of the Superintendent, county superintendent of schools, and the administrator.

Purpose of the Comprehensive Review

The purpose of this report is to provide the district with a comprehensive assessment of its progress toward recovery since the initial review. It measures the district's recovery in the following five operational areas:

1. Community Relations and Governance
2. Personnel management .
3. Pupil achievement.
4. Financial management.
5. Facilities management.

The insolvency statute (EC 41327.1) stipulates that the first comprehensive review shall be conducted beginning six months after the emergency apportionment is approved, and additional comprehensive reviews shall be conducted annually thereafter until local control is returned to the district. In practice, the first review constituted the baseline assessment, and each annual review thereafter provides an update on the progress the district is making in recovery. Progress is reported on each of numerous standards in each of the five operational areas. The report includes each standard, describes the current conditions at the district related to the standard, and makes recommendations for recovery. The recommendations constitute the improvement plan the law requires of FCMAT.

The findings and recommendations are measured against a rubric, which provides a more objective scoring system and reduces variability and subjectivity in measuring the extent to which the district has met the standard. The rubric uses a scale of 0-4 for each standard as follows:

Table 1: Comprehensive Assessment Rubric

0	**Not Implemented** There is no significant evidence that the LEA has planned or implemented the standard.

1	**Planning** The LEA is planning in preparation for implementing the standard.
2	**Begun** The LEA has begun implementing elements of the standard.
3	**Implemented** The LEA has effectively implemented all elements of the standard.
4	**Sustained** The LEA has implemented all elements of the standard and sustained the implementation effectively for at least one year.

The scores for each individual standard in each operational area are added together and the total is divided by the number of standards to determine an average score by operational area. The minimum average score for an operational area to be considered for return to local control is a three, with no individual standard scoring less than a two.

For the first assessment, issued in December 2025, there were no scores higher than three; a score of four can only be given when the standard has been implemented and sustained for at least a year.

This second assessment gives the district, the county office, the community and the Legislature information about the district's continued progress in implementing the recovery plan and making improvements, and its ability to build its internal capacity so the locally-elected school board and staff can effectively manage the five operational areas and eventually regain local control and governance.

Using This Report for Recovery

The standards, which remain the same in the initial review and all annual updates, are applicable to all California school districts. FCMAT monitors the use of the standards during each assessment to ensure that they are applied fairly and rigorously. This report includes hundreds of recommendations for improvement and recovery related to the identified standards.

Recommendations for recovery are designed and intended to affect functions directly at the district, at schools, and in classrooms. Implementing the recommendations and meeting each standard with the intended depth and focus will result in improved pupil achievement, financial practices, personnel procedures, community relations, and facilities management. This in turn will hasten the return to local control and governance, which is one of the primary objectives of the recovery process.

This comprehensive review process is a deficit-analysis model. The process of systemic assessment, prioritization and intervention lays the foundation for increasing the district's capacity and productivity by establishing a baseline measurement with the first review and then measuring progress over time with subsequent annual reviews. The process also serves to engage board members, parents, students, staff and the community in a partnership to improve student learning.

Each annual comprehensive review report measures progress with a numerical rating and a summary of the district's progress in the identified priority standards. A recovery process of this magnitude is a challenging, multiyear effort. The county administrator and the district will need to select priority areas on which to focus their efforts during each year of recovery.

Understandably, the district will not make equal progress in all operational areas as time progresses. Some will take time, while others can be addressed relatively quickly. For example, the district was continuing to remedy issues identified during fieldwork. This report discusses both deficiencies identified by the district and those identified by the FCMAT study team.

At the time of this report's publication, the district was continuing to work on a number of the concerns addressed in this report and thus may have made progress that is not reflected in this document. FCMAT acknowledges and extends its thanks to the county administrator, the district's board and staff, the community, and the CDE for their assistance and cooperation during this ongoing review process. For more general information on the state receivership process and comprehensive reviews, please see FCMAT's report and presentation titled FCMAT's Work During Fiscal Crises in Schools.

Study Guidelines

FCMAT's approach to implementing AB 121 and other statutory requirements is based on a commitment to an independent and external standards-based review of the district's operations. FCMAT performed the assessment and developed the improvement plans in collaboration with consultants. Before working in the district, FCMAT adopted five basic tenets to be incorporated in the assessment and recovery plans. These tenets were based on previous assessments conducted by FCMAT in school districts throughout California and a review of data from other states that have conducted external reviews of troubled school districts. The five basic tenets are as follows:

1. Use of Professional and Legal Standards

    a. FCMAT's experience indicates that for schools and school districts to be successful in program improvement, the evaluation, design and implementation of improvement plans must be standards-driven. FCMAT has noted positive differences between using an objective standards-based approach versus using a non-standards-based approach. When standards are attainable and clearly communicated and defined, there is a greater likelihood they will be measured and met. The standards are the basis for the improvement plans developed for the district. Although the standards were identified for the comprehensive review of the district, they are not unique to this district and could readily be used to measure the success of any school district in California. Every standard was measured using a consistent rubric and was given a scaled rating from zero to four, indicating the extent to which it has been met. Team members met to discuss findings and test for inter-rater reliability. The purpose of the scaled ratings is to establish a baseline during the first comprehensive review and then measure the district's progress over time with subsequent annual reviews.

2. Conduct an External and Independent Assessment

    a. FCMAT used an external and independent assessment process to develop the assessment and improvement plans for the district. This report presents findings and improvement plans based on external and independent assessments conducted by FCMAT staff and independent consultants. Collectively, these professionals constitute FCMAT's providers in the assessment process. Their external and independent assessments serve as the primary basis for the review's reliability, integrity and credibility.

3. Utilize Multiple Measures of Assessment

a. For a finding to be considered valid, the same or consistent information is needed from multiple sources. The assessments and improvement plans were based on such multiple measures. Testing, personal interviews, group meetings, observations, and review and analysis of data all added value to the assessment process. The providers were required to use multiple measurements and confirm their findings from multiple sources as they assessed the district's status relative to each standard. This process allowed the use of a variety of methods to determine whether each standard was met. In addition to assessing pupil achievement directly, all other school district operations that affect student achievement—governance, fiscal, personnel and facilities—were reviewed and included in the improvement plan.

4. Empower Staff and Community

    a. The success of the improvement plans and their implementation depend on an effective professional and community development process. For this reason, empowering staff and the community is one of the highest priorities, and emphasizing this priority with each of the five teams was critical. Thus, the report consistently calls for training of board members, staff and administrators. Of paramount importance is the community's role in local governance. Parental involvement in the education of their children is an important component of student success. Re-engaging parents, teachers and support staff is vital to the district's success. Parents in the district care deeply about their children's future and want to participate in improving the school district and enhancing student learning. The community relations section of the report provides recommendations for engaging parents and the community in more active and meaningful ways in their children's education, which is also a significant focus of the LCAP process.

5. Engage Local, State and National Agencies

    a. It is essential to involve various local, state and national agencies in the district's recovery; engaging state-recognized agencies and consultants in the assessment and improvement process emphasized this. The CDE, city and county interests, California Collaborative for Educational Excellence (CCEE) and professional organizations have assisted where possible and continue to support the district's recovery.

Timing of FCMAT's Work and This Report

FCMAT began engaging with the district in May 2025, and the first comprehensive assessment was released in December 2025.

This second comprehensive assessment is the product of data collection and an analysis of the district's status from the fall of 2025 through the end of fieldwork in June 2026.

Study Team

The study team was composed of the following members:

For FCMAT

Tami Montero, FCMAT Chief Analyst

John Lotze, FCMAT Technical Writer

For Community Relations and Governance

Shayleen Harte, FCMAT Deputy Executive Officer

Robbie Montalbano, FCMAT Intervention Specialist

For Personnel Management

Marcus Wirowek, FCMAT Intervention Specialist

Jennifer Nerat, FCMAT Intervention Specialist

For Pupil Achievement

Carolynne Beno Ed.D., FCMAT Chief Analyst

Lisa Gilbert, Ed.D., FCMAT Consultant

For Financial Management

Tami Montero, FCMAT Chief Analyst

Elizabeth Dearstyne, FCMAT Intervention Specialist

Roslynne Manansala-Smith, FCMAT Intervention Specialist

For Facilities Management

John Von Flue, FCMAT Chief Analyst

Chris Ralston, FCMAT Consultant

Executive Summary

The full report includes all the various findings and recommendations for fiscal and operational recovery in the five operational areas reviewed. Each finding and recommendation addresses a state board of education-adopted professional or legal standard.

The following is a summary of the major findings and recommendations for each operational area.

Community Relations and Governance

FCMAT reviewed 17 community relations and governance standards. The district's average score increased from 1.24 in 2024-25 to 2.00 in 2025-26, indicating measurable progress. Improvements were evident in communication, transparency, governance policies, community outreach, and board meeting practices. Continued attention is needed in board professional learning, educational partner participation, policy review, advisory committee operations, and consistent governance practices.

Leadership and Organizational Capacity

The district has strengthened leadership collaboration, communication and transparency, supported by updated policies, an organizational chart and more regular communication with staff and the community. However, communication remains inconsistent at times, formal governance training for board members and administrators is limited, and rebuilding trust remains ongoing. Board member recruitment also continues to be a challenge.

Planning

The district developed a comprehensive communications plan for 2026-27 and uses multiple platforms to communicate with staff, families and the community. Principals serve as an important communication link between the district and school communities. Further work is needed to ensure timely communication, develop a comprehensive annual community relations and governance calendar with responsibilities and deadlines, and clarify authorized district spokespersons.

Parent and Community Relations

The district provides multiple opportunities for parent and community participation through school activities, advisory committees, community meetings, rotating board meeting locations and online access to meetings. However, participation remains inconsistent, volunteer training has not been implemented, and some communications do not give enough advance notice.

The district has improved distribution and tracking of the annual notice of parents' rights and responsibilities. Compliance concerns remain regarding Spanish-language documents, required school accountability report card (SARC) translations, and outdated compliance-related materials. Advisory committees are in place, but additional attention is needed to document required membership, provide member training and maintain adequate records.

Board Policies, Roles and Conduct

The district has made progress updating board policies, administrative regulations and bylaws, but needs a systematic review cycle and greater educational partner participation in policy development. Professional learning for board members remains a significant need, particularly in governance responsibilities, ethics, fiscal oversight, confidentiality and conflicts of interest.

The district continues to seek input on the LCAP through surveys and community and school-level discussions, but required advisory committee participation should be strengthened. The district has also improved processes related to confidentiality agreements and Form 700 filings, though additional training and monitoring are needed.

Board Meetings

Separating district board meetings from county office of education board meetings has improved clarity and transparency. Regular meeting schedules are published, meetings are held in communities throughout the district, and meetings are livestreamed and archived. Board agendas and packets are posted in accordance with open meeting requirements. Continued attention should focus on scheduling meetings to maximize public participation and increasing board member engagement.

Overall, the district has made measurable progress in community relations and governance. Continued improvement will depend on sustained professional learning, stronger educational partner participation, systematic policy review, effective advisory committees, and consistent implementation of governance expectations.

Community Relations and Governance Score Summary

Comparison of 2025 and 2026 Ratings

Standards	2025 Average	2026 Average	Average Change
17	1.24	2.00	+0.76

Number of Community Relations and Governance Standards at Each Level of Implementation — 2026

Sustained (4)	Implemented (3)	Begun (2)	Planning (1)	None (0)
1	3	9	3	1

Progress on Standards

The district improved on nine standards, was unchanged on eight, and did not decline on any. Four of 17 standards are Implemented or Sustained.

Community Relations and Governance — Detailed Score Comparison

Standard	Area	2025	2026	Change	Direction
1.1	Leadership and Organizational Capacity	0	1	+1	Improved
1.2	Leadership and Organizational Capacity	0	3	+3	Improved
1.3	Leadership and Organizational Capacity	0	1	+1	Improved
2.1	Planning	0	2	+2	Improved
2.2	Planning	2	3	+1	Improved

Standard	Area	2025	2026	Change	Direction
3.1	Parent/Community Relations	2	2	+0	No change
3.2	Parent/Community Relations	2	2	+0	No change
3.3	Parent/Community Relations	2	2	+0	No change
3.4	Parent/Community Relations	2	2	+0	No change
4.1	Board Policies, Roles and Conduct	0	1	+1	Improved
4.2	Board Policies, Roles and Conduct	0	0	+0	No change
4.3	Board Policies, Roles and Conduct	1	2	+1	Improved
4.4	Board Policies, Roles and Conduct	3	3	+0	No change
4.5	Board Policies, Roles and Conduct	0	2	+2	Improved
4.6	Board Policies, Roles and Conduct	2	2	+0	No change
5.1	Board Meetings	3	4	+1	Improved
5.2	Board Meetings	2	2	+0	No change

Personnel Management

FCMAT reviewed 34 personnel management standards. The district's average score increased from 0.56 in the previous review to 2.03, indicating significant progress in human resources leadership, planning, recruitment, professional development, operations, compliance and employee services. Continued attention is needed in documentation, evaluation processes, personnel records, compliance, coordination between HR and payroll, and employer-employee relations.

Leadership

The district has strengthened organizational capacity in the Human Resources (HR) Department. Management recruitment emphasizes leadership skills, HR staff have participated in relevant training, the department has adequate staffing and resources, and the HR supervisor participates in cabinet-level meetings. The district has also strengthened expectations regarding integrity and ethics. Continued work is needed to establish an annual HR training schedule and professional learning budget and to document how information from professional learning is shared.

Planning

The district has improved personnel planning and internal communication through an annual HR planning calendar, position-specific desk manuals, documented department meetings, and increased coordination with schools and other departments. Further work is needed to add responsibilities, deadlines and key functions to the annual calendar, clarify recruitment and selection procedures, consistently complete evaluations, strengthen written procedures, and improve interdepartment communication.

Recruitment

The district has updated relevant policies, communicates nondiscrimination requirements, monitors credentials, maintains a recruitment budget, and participates in career fairs. Recruitment policies and procedures generally support district needs. Areas for continued improvement include providing nondiscrimination information to interview committees, documenting and retaining reference checks, monitoring employment limits for substitutes and short-term employees, and maintaining complete new-hire documentation.

Professional Development

The district provides required employee training, has developed HR training plans by job classification, and gives HR staff access to professional learning. However, training records are not consistently reconciled with personnel files, new-employee checklists are not always completed, orientation materials are not available for all employees, and formal HR cross-training has not begun.

Operations

The district maintains seniority lists, uses HR and position control functions in its financial system, monitors credentials and state reporting information, and uses enrollment trends and staffing formulas in determining staffing levels. Continued improvement is needed in reconciling leave information, coordinating HR and payroll processes, maintaining complete personnel files and written procedures, and communicating leave-related information to payroll.

The district also needs a systematic process for reviewing and maintaining job descriptions. Some descriptions contain errors or lack board approval information, and job descriptions are not posted on the HR section of the district website. Electronic personnel records also remain incomplete and difficult to navigate, indicating a need for clearer procedures for maintaining current and complete files.

Compliance

The district has updated nondiscrimination and complaint policies, posted required compliance information, and identified a Title IX compliance officer. However, district and county office policies, administrative regulations, procedures, and salary schedules remain commingled, and recommendations related to treating the two organizations as separate employers have not been fully implemented. Additional attention is needed to ensure complete and accurate required workplace postings, and Fair Labor Standards Act (FLSA) designations and information in job descriptions, as well as to clearly separate district and county office salary schedules.

Evaluation

The district has strengthened evaluation processes by tracking evaluations, implementing an online evaluation platform and providing training. Policies are also in place for evaluating the superintendent and administrative, supervisory and senior management employees. Further work is needed to establish complete written procedures and objective standards, document evaluator training, and ensure required evaluations of probationary and other employees are completed consistently and within established timelines.

Employee Services

The district has improved communication regarding employee benefits and uses an outside vendor to verify eligibility. It has also developed return-to-work procedures and tracks workers' compensation claims and work-related injuries. Continued improvement is needed to ensure eligibility reviews occur annually,

increase manager awareness of return-to-work procedures, make procedures readily accessible, and document completion of required workers' compensation forms.

Employer-Employee Relations

The district has established several practices related to collective bargaining and employee relations, but additional work is needed in this area. Salary schedules should clearly distinguish district and county office employees and align with job descriptions and FLSA classifications. The district should also strengthen its documentation and processes for required collective bargaining disclosures, analysis of the financial and operational effects of bargaining proposals and agreements, and development of negotiation parameters.

Additional attention is needed to ensure administrators, managers and supervisors receive training in grievance processing and contract administration and that consistent procedures and forms are established for handling grievances.

Overall, the district has made significant progress in personnel management. Continued improvement will depend on stronger written procedures, complete and accurate personnel records, consistent evaluation practices, clearer separation of district and county office employment practices, effective coordination between HR and payroll, and strengthened employer-employee relations processes.

Personnel Management Score Summary

Comparison of 2025 and 2026 Ratings

Standards	2025 Average	2026 Average	Average Change
34	0.53	2.03	+1.50

Number of Personnel Management Standards at Each Level of Implementation — 2026

Sustained (4)	Implemented (3)	Begun (2)	Planning (1)	None (0)
2	8	16	5	3

Progress on Standards

The district improved on 28 standards, had no change on six, and did not decline on any. Ten of 34 standards are Implemented or Sustained.

Personnel Management — Detailed Score Comparison

Standard	Area	2025	2026	Change	Direction
1.1	Leadership and Organizational Capacity	0	2	+2	Improved
1.2	Leadership and Organizational Capacity	1	2	+1	Improved
1.3	Leadership and Organizational Capacity	0	3	+3	Improved
1.4	Leadership and Organizational Capacity	3	4	+1	Improved

Standard	Area	2025	2026	Change	Direction
2.1	Planning	1	2	+1	Improved
2.2	Planning	2	2	+0	No change
2.3	Planning	1	3	+2	Improved
3.1	Employee Recruitment/Selection	0	2	+2	Improved
3.2	Employee Recruitment/Selection	0	2	+2	Improved
3.3	Employee Recruitment/Selection	0	2	+2	Improved
3.4	Employee Recruitment/Selection	3	4	+1	Improved
4.1	Induction and Professional Learning	0	2	+2	Improved
4.2	Induction and Professional Learning	0	1	+1	Improved
4.3	Induction and Professional Learning	0	3	+3	Improved
5.1	Operational Procedures	0	1	+1	Improved
5.2	Operational Procedures	0	3	+3	Improved
5.3	Operational Procedures	0	2	+2	Improved
5.4	Operational Procedures	0	1	+1	Improved
5.5	Operational Procedures	0	0	+0	No change
5.6	Operational Procedures	0	2	+2	Improved
5.7	Operational Procedures	0	3	+3	Improved
5.8	Operational Procedures	1	3	+2	Improved
6.1	Compliance Practices	0	3	+3	Improved
6.2	Compliance Practices	1	2	+1	Improved
6.3	Compliance Practices	1	1	+0	No change
7.1	Evaluation	0	2	+2	Improved
7.2	Evaluation	1	2	+1	Improved
8.1	Employee Services	0	3	+3	Improved
8.2	Employee Services	0	1	+1	Improved
9.1	Employer/Employee Relations	1	2	+1	Improved
9.2	Employer/Employee Relations	0	2	+2	Improved
9.3	Employer/Employee Relations	0	0	+0	No change
9.4	Employer/Employee Relations	2	2	+0	No change
9.5	Employer/Employee Relations	0	0	+0	No change

Pupil Achievement

FCMAT reviewed 24 pupil achievement standards. The district's average score increased from 2.08 in 2024-25 to 2.79 in 2025-26, indicating continued progress in leadership, planning, curriculum, instructional practices, assessment, professional learning, and data management. Continued attention is needed to strengthen implementation of the Local Control and Accountability Plan (LCAP), supports for English learner students, use of assessment data, monitoring of instructional programs, and districtwide data management practices.

Leadership and Organizational Capacity

The district has strengthened its use of data and continuous improvement practices to support student achievement. The administrative cabinet now regularly monitors student performance and district improvement initiatives, and the district replaced its previous improvement goals with three districtwide priorities aligned with its 2025-26 LCAP. District leaders continue to promote evidence- and research-based practices through professional learning communities and have provided administrators with training and coaching in continuous improvement.

Planning

The Educational Services Department maintains a monthly planning calendar for principals, and the district has strengthened its monitoring of LCAP actions, outcomes, and services for unduplicated students. It has also developed procedures for aligning school plans for student achievement (SPSAs) with the LCAP and provided related training to school administrators. Further work is needed to incorporate educational partner activities and state reporting requirements into planning processes, increase the District English Learner Advisory Committee's participation in district planning, and establish a public timeline for LCAP development and evaluation.

Curriculum

Students continue to have access to board-adopted textbooks, supplemental materials and online resources, and the district adopted new curricula for mathematics and for students with extensive support needs in 2025-26. The district continues to use student performance data to identify students who need academic support and to provide interventions. Continued improvement is needed to adopt appropriate curriculum for English learner students and strengthen staff training in using data to identify interventions, monitor student progress and communicate intervention results to families.

Instructional Strategies

The district continues to provide students with a broad range of courses and programs designed to support postsecondary readiness. Students with disabilities have access to instructional programs and services, and the district met all indicators for least restrictive environment on its most recent Special Education Annual Performance Report. Achievement data continue to indicate a need for improvement for students with disabilities and those who are English learners. The district has identified strategies in its LCAP to strengthen English language development instruction, targeted interventions, professional learning, scheduling, and the use of formative data.

Assessment and Accountability

The district maintains a calendar of districtwide common assessments and continues to use i-Ready to analyze reading and mathematics performance in grades 1-8. Further work is needed to systematically monitor

the use of adopted instructional materials and programs, establish written procedures for using common assessments and multiple measures to inform instruction, intervention and course placement, and provide professional learning on analyzing and using data to improve student outcomes.

Professional Learning

The district's professional learning plan provides ongoing support and collaboration so instructional staff and administrators can apply new learning and address implementation challenges over time. Continued alignment of professional learning with district priorities, instructional needs and student performance data will support consistent implementation across schools.

Data Management/Student Information Systems

The district has strengthened data management by defining responsibilities for student information system and special education data staff, and cross-training staff and assigning leaders for districtwide data management. Staff have also participated in California School Information Services data governance training. Continued work is needed to establish written data management policies and procedures, provide independent final review of CALPADS reports, and update the district technology plan to reflect current instructional and statewide assessment needs.

Overall, the district has made measurable progress in pupil achievement systems and practices. Continued improvement will depend on consistent implementation of district priorities, stronger use of assessment and performance data, effective supports for English learner students and students with disabilities, meaningful educational partner participation, and clearly defined data management practices.

Pupil Achievement Score Summary

Comparison of 2025 and 2026 ratings

Standards	2025 Average	2026 Average	Average Change
24	2.08	2.79	+0.71

Number of Pupil Achievement Standards at Each Level of Implementation — 2026

Sustained (4)	Implemented (3)	Begun (2)	Planning (1)	None (0)
7	7	8	2	0

Progress on Standards

The district showed improvement on 15 standards , had no change on nine, and did not decline on any. Fourteen of 24 standards are Implemented or Sustained.

Pupil Achievement — Detailed Score Comparison

Standard	Area	2025	2026	Change	Direction
1.1	Leadership and Organizational Capacity	2	3	+1	Improved
1.2	Leadership and Organizational Capacity	3	4	+1	Improved

Standard	Area	2025	2026	Change	Direction
1.3	Leadership and Organizational Capacity	3	4	+1	Improved
1.4	Leadership and Organizational Capacity	2	3	+1	Improved
1.5	Leadership and Organizational Capacity	2	2	+0	No change
2.1	Planning	2	2	+0	No change
2.2	Planning	1	3	+2	Improved
2.3	Planning	1	3	+2	Improved
2.4	Planning	1	2	+1	Improved
3.1	Curriculum	2	3	+1	Improved
3.2	Curriculum	3	4	+1	Improved
3.3	Curriculum	2	3	+1	Improved
4.1	Instructional Strategies	2	2	+0	No change
4.2	Instructional Strategies	3	3	+0	No change
4.3	Instructional Strategies	3	4	+1	Improved
4.4	Instructional Strategies	2	2	+0	No change
4.5	Instructional Strategies	3	4	+1	Improved
5.1	Assessment and Accountability	1	1	+0	No change
5.2	Assessment and Accountability	2	2	+0	No change
5.3	Assessment and Accountability	2	2	+0	No change
6.1	Professional Learning	3	4	+1	Improved
6.2	Professional Learning	3	4	+1	Improved
7.1	Data Management / SIS	1	2	+1	Improved
7.2	Data Management / SIS	1	1	+0	No change

Financial Management

FCMAT reviewed 50 financial management standards. The district's average score increased from 0.98 in 2025 to 2.14 in 2026, indicating significant progress in financial management systems and practices. Improvements were evident in leadership, internal controls, budget development and monitoring, financial operations, attendance accounting, and financial projections. Continued attention is needed to fully implement written procedures and internal controls, strengthen training and documentation, improve financial reporting and reconciliation processes, and support long-term fiscal stability.

Leadership and Organizational Capacity

The district has strengthened leadership and organizational capacity in its business operations. The chief business official participates in cabinet-level decision-making, communication of financial information to

the board has improved, and staff reported a more collaborative environment. The district has also clarified responsibilities between district and county office functions and begun developing policies and standard operating procedures. Further work is needed to provide financial management training to board members and administrators, communicate expectations regarding ethical practices, complete an annual business calendar with responsibilities and deadlines, and establish structured professional learning for business staff.

Internal Control

The district has made substantial progress in strengthening internal controls. It has developed numerous standard operating procedures, increased communication among departments, reorganized responsibilities to improve segregation of duties, and established regular meetings and budget review processes with schools and departments. Continued work is needed to fully implement and communicate procedures, provide consistent training to staff and managers, strengthen fraud reporting and monitoring processes, and ensure procedures are applied consistently districtwide.

Budget Policy and Procedures

The district has significantly improved its budget development and monitoring processes. It developed a comprehensive budget calendar, increased educational partner participation, improved alignment between the budget and its Local Control and Accountability Plan (LCAP), strengthened position control, and established regular processes for reviewing budgets with schools and departments. The district has also improved communication about its fiscal condition and developed a fiscal stabilization plan. Continued attention is needed to document staffing projections and allocation methods, establish expenditure standards and formulas, provide financial training to board members and administrators, monitor enrollment as part of budget development, and consistently meet statutory financial reporting timelines.

Financial Management

The district has made progress in financial reporting, accounting procedures, procurement, categorical program monitoring, payroll, accounts payable, risk management and year-end closing. The number of audit findings decreased, and the district has developed numerous procedures and corrective actions intended to address repeat audit findings. Accounts payable procedures and controls have been strengthened significantly, and payroll responsibilities have been restructured to improve segregation of duties and reduce dependence on one employee.

Significant work remains to fully implement accounting and year-end procedures, reconcile financial records consistently, resolve repeat audit findings, and improve inventory controls. The district also needs to strengthen payroll documentation and cross-training, consistently monitor restricted programs and allowable indirect costs, and implement comprehensive procedures for risk management and timely completion of annual audits.

The district has improved financial coordination and monitoring for special education, transportation and food services. However, these programs continue to require close attention because of increasing costs, unrestricted general fund contributions, and compliance requirements. Continued monitoring, interdepartment coordination, and implementation of written procedures will be important to improve program sustainability.

Bell Schedule and Attendance Accounting

The district has improved its attendance and enrollment practices by providing additional training, improving communication with schools, and rebuilding processes to address chronic absenteeism and truancy. Policies and regulations are in place, and staff have increased their use of standard procedures and training resources. Further work is needed to document enrollment, attendance and data validation processes, clarify responsibilities for reviewing and certifying data, and ensure consistent districtwide implementation.

Projections

The district has significantly improved its multiyear financial and cash flow projections. Multiyear projections are now used more regularly in fiscal decision-making, and the district has improved its assumptions, resource-level analysis, and communication regarding deficit spending and fiscal stabilization. Cash flow reporting has also improved, supported by regular communication with the board and administrator. Continued attention is needed to incorporate enrollment-based staffing projections, accurately calculate and communicate the district's ongoing structural balance, consistently reconcile financial and cash records, and maintain the reserves needed for fiscal recovery.

Technology and Information Systems

The district maintains financial and technology systems that support its operations and has strong practices for system security, backups and disaster recovery. It also uses E-Rate funding and has established technology standards for many purchases. Continued improvement is needed to update technology policies, increase integration and validation of data across systems, expand technology staff training, and ensure technology and educational staff collaborate on standards and purchasing decisions.

Associated Student Body

The district has strengthened Associated Student Body (ASB) operations through improved communication, increased district oversight, staff training, and efforts to standardize forms and procedures. The district's 2024-25 independent audit did not include an ASB finding. Continued work is needed to establish comprehensive written procedures, fully define responsibilities, provide annual training, and implement a consistent, documented process for monitoring ASB activities districtwide.

Charter Schools

The district has responsibility for oversight of one charter school and has adopted policies related to charter school authorization, oversight, renewal and revocation. However, written procedures and timelines for authorization, renewal and comprehensive oversight remain limited. The district should further define staff responsibilities, establish comprehensive monitoring procedures, and provide training to employees responsible for charter oversight.

Overall, the district has made significant progress in financial management, as demonstrated by improvement in most of the standards reviewed. Continued recovery will depend on fully implementing and standardizing financial procedures and internal controls, maintaining accurate and timely financial information, increasing staff capacity and training, resolving remaining audit and reconciliation issues, and consistently using sound financial planning practices to support long-term fiscal stability.

Financial Management Score Summary

Comparison of 2025 and 2026 ratings

Standards	2025 Average	2026 Average	Average Change
50	0.98	2.20	+1.22

Number of Financial Management Standards at Each Level of Implementation — 2026

Sustained (4)	Implemented (3)	Begun (2)	Planning (1)	None (0)
4	11	27	7	1

Progress on Standards

The district improved on 37 standards, had no change on 13, and did not decline on any. Fourteen of 50 standards are Implemented or Sustained.

Financial Management — Detailed Score Comparison

Standard	Area	2025	2026	Change	Direction
1.1	Leadership and Organizational Capacity	0	2	+2	Improved
1.2	Leadership and Organizational Capacity	2	2	+0	No change
1.3	Leadership and Organizational Capacity	0	2	+2	No change
1.4	Leadership and Organizational Capacity	0	1	+1	Improved
1.5	Leadership and Organizational Capacity	3	4	+1	Improved
1.6	Leadership and Organizational Capacity	2	3	+1	Improved
2.1	Internal Control	1	2	+1	Improved
2.2	Internal Control	1	2	+1	Improved
2.3	Internal Control	0	2	+2	Improved
3.1	Budget Policy and Procedures	0	2	+2	Improved
3.2	Budget Policy and Procedures	0	2	+2	Improved
3.3	Budget Policy and Procedures	1	2	+1	Improved
3.4	Budget Policy and Procedures	0	2	+2	Improved
3.5	Budget Policy and Procedures	0	2	+2	Improved
3.6	Budget Policy and Procedures	2	2	+0	No change
4.1	Financial Management	0	2	+2	Improved
4.2	Financial Management	1	2	+1	Improved
4.3	Financial Management	1	2	+1	Improved
4.4	Financial Management	0	2	+2	Improved
4.5	Financial Management	0	2	+2	Improved

Standard	Area	2025	2026	Change	Direction
4.6	Financial Management	1	2	+1	Improved
4.7	Financial Management	0	1	+1	Improved
4.8	Financial Management	0	2	+2	Improved
4.9	Financial Management	0	2	+2	Improved
4.10	Financial Management	3	4	+1	Improved
4.11	Financial Management	0	2	+2	Improved
4.12	Financial Management	0	2	+2	Improved
4.13	Financial Management	0	0	+0	No change
4.14	Financial Management	2	3	+1	Improved
4.15	Financial Management	2	3	+1	Improved
4.16	Financial Management	1	1	+0	No change
5.1	Bell Schedule and Attendance Accounting	2	2	+0	No change
5.2	Bell Schedule and Attendance Accounting	0	2	+2	Improved
5.3	Bell Schedule and Attendance Accounting	3	3	+0	No change
5.4	Bell Schedule and Attendance Accounting	1	3	+2	Improved
5.5	Bell Schedule and Attendance Accounting	0	3	+3	Improved
6.1	Projections	1	3	+2	Improved
6.2	Projections	0	3	+3	Improved
6.3	Projections	0	2	+2	Improved
7.1	Technology and Information Systems	1	1	+0	No change
7.2	Technology and Information Systems	1	1	+0	No change
7.3	Technology and Information Systems	3	4	+1	Improved
7.4	Technology and Information Systems	3	4	+1	Improved
7.5	Technology and Information Systems	2	2	+0	No change
7.6	Technology and Information Systems	2	3	+1	Improved
8.1	Associated Student Body	1	2	+1	Improved
8.2	Associated Student Body	1	3	+2	Improved
9.1	Charter Schools	1	1	+0	No change
9.2	Charter Schools	1	1	+0	No change
9.3	Charter Schools	3	3	+0	No change

Facilities Management

The facilities section of the Plumas Unified School District comprehensive review includes 26 standards in six subsections: Leadership and Organizational Capacity; Planning, Construction and Modernization;

School Safety; Maintenance and Operations; and Use of School Facilities. The review found that the district improved on 12 standards, maintained on 13, and declined on one. Six standards were rated as not implemented, nine as in the planning phase, five as implementation begun, two as implemented, and four as having sustained implementation. The average score for the facilities on a scale of zero through four is 1.58 for 2026, an increase from an average of 1.15 in the 2025 report.

Leadership and Organizational Capacity

The supervisor of maintenance and operations was appointed to the position in 2025 and remains. This person has extensive experience and knowledge but continues to face challenges due a lack of department structure. Organizational charts are accessible to staff and the community, but many positions continue to lack current or complete job descriptions. Staff expressed confidence in the new leadership, and regular team meetings continue to improve communication and morale.

Planning

Some efforts have been made to support forward planning, such as training, evaluation and organization, but the district continues to lack a proactive facilities calendar, a current facilities master plan and a documented plan for preventive maintenance. In addition, the district does not have an active facilities planning committee. Necessary policies exist but are not all supported by documented procedures. The district is not currently collecting developer fees; such fees could support growth or other specific facility needs. To be eligible for state facility funding, the district will need to resume its collection of developer fees in addition to establishing need.

Construction, Improvement, and Modernization

No gains were made in this area during 2025-26. Board policies regarding upkeep of facilities and public works contracting continue to lack direction for planning, implementation and compliance. The district still does not have formal processes in place for facilities contracting, change orders, or compliance. In addition, the district continues to lack an up-to-date facilities master plan and preventive maintenance plan.

School Safety

Safety-related policies and regulations meet statutory requirements. Comprehensive safety plans have been updated, and sufficient funds have been allocated to address safety issues. During site observations for this review, safety data sheets were consistently accessible; however, some unauthorized and uncontrolled chemicals were found in classrooms and custodial areas at schools.

Fire drills and safety inspections are conducted regularly, and documentation of these is kept. Key control procedures are informal, but evidence indicates they are consistent and effective. The district's Injury and Illness Prevention Program (IIPP) is maintained and implemented.

Maintenance and Operations

Restrooms and facilities throughout the district were found to be generally clean, maintained and stocked, thus meeting Williams case requirements. The district has established and sufficiently funded its required routine maintenance account. Maintenance and operations staff receive adequate tools and materials. Training, including cross-training, has been implemented. The district has a work order system, but it is underused for preventive maintenance. Supply and asset inventory systems are not fully maintained or up to date.

Use of School Facilities

Community organizations regularly use district facilities, and the district has a documented request and approval process for facility use. The district has policies and fee schedules, but they were last revised several years ago and may be outdated.

Facilities Management Score Summary

Comparison of 2025 and 2026 ratings

Standards	2025 Average	2026 Average	Average Change
26	1.15	1.58	+0.42

Number of Facilities Management Standards at Each Level of Implementation — 2026

Sustained (4)	Implemented (3)	Begun (2)	Planning (1)	None (0)
4	2	5	9	6

Progress on Standards

The district improved on 12 standards, had no change on 13, and declined on one. Six of 26 standards are Implemented or Sustained.

Facilities Management — Detailed Score Comparison

Standard	Area	2025	2026	Change	Direction
1.1	Leadership and Organizational Capacity	1	2	+1	Improved
1.2	Leadership and Organizational Capacity	0	1	+1	Improved
1.3	Leadership and Organizational Capacity	2	2	+0	No change
2.1	Planning	0	1	+1	Improved
2.2	Planning	1	2	+1	Improved
2.3	Planning	0	0	+0	No change
2.4	Planning	0	0	+0	No change
2.5	Planning	0	0	+0	No change
2.6	Planning	0	1	+1	Improved
2.7	Planning	0	0	+0	No change
3.1	Construction, Improvement and Modernization	0	0	+0	No change
3.2	Construction, Improvement and Modernization	1	1	+0	No change
3.3	Construction, Improvement and Modernization	0	0	+0	No change

Standard	Area	2025	2026	Change	Direction
4.1	School Safety	3	2	-1	Declined
4.2	School Safety	1	1	+0	No change
4.3	School Safety	2	3	+1	Improved
4.4	School Safety	3	4	+1	Improved
4.5	School Safety	1	1	+0	No change
4.6	School Safety	3	4	+1	Improved
4.7	School Safety	0	1	+1	Improved
5.1	Maintenance and Operations	3	4	+1	Improved
5.2	Maintenance and Operations	3	4	+1	Improved
5.3	Maintenance and Operations	1	1	+0	No change
5.4	Maintenance and Operations	2	2	+0	No change
5.5	Maintenance and Operations	0	1	+1	Improved
6.1	Use of School Facilities	3	3	+0	No change

Community Relations and Governance

1.1 Leadership and Organizational Capacity

Standard

The LEA has the leadership, culture and organizational capacity to implement and maintain systemic reform, continuous improvement, and high expectations for community relations and governance. The organization demonstrates a commitment to attract, develop and retain competent individuals to carry out responsibilities for community relations and governance in alignment with objectives. The LEA establishes a framework of relationships, policies, systems, processes and practices that are participatory and ensure accountability, fairness and transparency.

Findings

1. Board Bylaw (BB) 9005–Governance Standards, last reviewed and updated on January 15, 2025, directs the board to act in the best interest of every student. It outlines expectations such as ethical conduct, confidentiality, participation in professional learning, and a commitment to being informed and effective leaders.
2. Interviews with staff, administrators, and board members indicated some progress in strengthening leadership alignment, improving communications and increasing transparency. The district has developed and revised a communications plan and sends out regular community and staff updates. Engagement of the community and education partners is not fully effective or inclusive (see standard 4.1). Some staff indicated that communications are inconsistent, reactive, and not always objective. One group indicated a breakdown in communication during critical layoff decisions that eroded trust.
3. Interviews with staff, administrators, and board members indicated that board training is limited and inconsistent, with leaders intentionally deferring comprehensive training until after the November 2026 election. Administrators and principals receive limited formal training in community relations or governance practices; support is largely provided as needed.
4. The district continues to struggle to find community members willing to serve as board members. The district sent several communications to the community and invited county elections officials to present at the June 17, 2026 board meeting, where they presented details on the application process for seats on the school board.
5. Staff indicated that all five board seats are up for election in November 2026, some because of the regular election cycle and some because they had been appointed to fill a seat until the next regular election.

Recommendations for Recovery

The district should:

1. Require that all key roles—including board members, the county administrator, cabinet members, administrators, and principals—are trained in community relations and governance practices. Use community relations and/or governance resources and training offered by the California School Boards Association (CSBA), the Business and Administration Services Committee (BASC) of the California County Superintendents organization, the Association of California School Administrators (ACSA), and other relevant organizations.

2. Regular participation in board meetings and school/community events should be expected of board members, district leaders, and school administrators to strengthen checks and balances, governance capacity, and alignment with best practices.
3. Continue to educate and inform the community regarding the importance of community members serving on the board. Actively recruit prospective members by participating in school and community events, engaging with parents, and hosting informational meetings about board service.

Implementation Status: Planning

Ratings



1.2 Leadership and Organizational Capacity

Standard

The organizational structure clearly identifies key areas of authority and responsibility for community relations and governance. Reporting lines in each area are clearly identified and logical.

Findings

1. Board Policy (BP) 1000 – Concepts and Roles of the governing board for community relations, and BP 2000 – Concepts and Roles for administrators, were both updated on April 15, 2026.

   These policies also outline the separation of responsibilities of the board, superintendent and staff, which provides a structure for effective governance.

2. The district provided an organizational chart that was updated as of March 30, 2026.

Recommendations for Recovery

The district should:

1. Continue to update Board Policy (BP) 1000 – Concepts and Roles of the governing board for community relations, and BP 2000 – Concepts and Roles for administrators as needed.
2. Continue to review and update its organizational chart at least annually in collaboration with the county administrator and cabinet, and present updates publicly at board meetings. Post the chart and narrative document on its website as part of its governance resources and fiscal recovery communications.

Implementation Status: Implemented

Ratings



1.3 Leadership and Organizational Capacity

Standard

LEA leaders set the tone and establish the environment, exhibiting integrity and ethical values in carrying out their community relations and governance responsibilities and directing the work of those they supervise.

Findings

1. Board Bylaw 9005 – Governance Standards was reviewed and adopted on January 15, 2025. It states that board members are collectively responsible for fostering unity and a positive organizational culture. To be effective, they must stay focused on student learning, communicate a shared vision, operate with openness and integrity, treat all individuals with dignity and respect, follow adopted policies, take joint accountability for the board's performance, and regularly evaluate their own effectiveness.
2. Board Policy 2111 – Superintendent Governance Standards was revised on April 15, 2026. This policy states that the superintendent and board function together as a governance team, sharing responsibility for unity, vision, and a positive culture.
3. Staff and parents interviewed shared that the culture has improved and is more collaborative, with more regular and open communication. While progress has been made, rebuilding confidence in leadership and governance remains an ongoing process that requires sustained transparency, consistent communication, and demonstrated accountability.

Recommendations for Recovery

The district should:

1. Continue to communicate regularly and openly with staff, parents and the community.
2. Provide ongoing training on governance, focused on establishing trust and integrity through a commitment to transparency and a strong framework for accountability.
3. Ensure that the county administrator maintains a competent management team for support and respects the board's role as the community's representative. Ensure that the county administrator and board communicate openly with trust, integrity, equal access to information, and a balance of responsive and proactive communication.

Implementation Status: Planning

Ratings



2.1 Planning

Standard

The LEA has an internal annual community relations and governance calendar that lists responsible parties and all ongoing community relations and governance activities. The calendar is shared with all applicable departments and is used to ensure responsible parties meet critical deadlines, including those required by statute and board policy/administrative regulations.

Findings

1. Board Policy 1100 – Communication with the Public was last reviewed and updated on February 12, 2025. It directs the superintendent or designee to provide the board and staff with communication protocols and procedures to help the district present a consistent, unified message on district issues. It also states that the protocols and procedures may include identification of the spokesperson(s) authorized to speak to the media on behalf of the district. Interviews indicated confusion, with some staff members reporting that the county administrator was authorized to speak to the media on behalf of the district and some staff indicating it was the county superintendent.
2. The district provided a form titled Board Governance Monthly Items. It lists all the months of the year and has activities and/or items broken down by the month they are due or to be held. This calendar is a good starting point, but does not include activities outside of board-related items. It needs to include some community relations activities, have more detail, and list activities leading up to an event. For instance, an item listed in May says, "Prepare for June LCAP and Budget Hearings". There should be detail in the preceding months indicating what activities lead to the preparation, who is responsible for what part of the local control and accountability plan (LCAP) and budget, and the associated due dates. Staff interviewed indicated that this monthly list is used by the county administrator, county superintendent and administrative assistant.

Recommendations for Recovery

The district should:

1. Build upon the Board Governance Monthly Items document by including community relations activities, listing who is responsible, and providing more detail and timelines for items leading up to each of the items and/or activities listed.
2. Ensure the annual community relations and governance calendar is shared with applicable departments and used to ensure responsible parties meet critical deadlines.
3. Clarify with staff which individual(s) are spokesperson(s) authorized to speak on behalf of the district. Add this information to the communication plan discussed in standard 2.2.

Implementation Status: Begun

Ratings



2.2 Planning

Standard

The LEA has developed, and the board has adopted, a communications plan that addresses both internal and external communications. A process and structure exists to regularly update the communications plan based on best practices, assessment of communication strategies, and changing technology. The LEA communicates with all its educational partners in a timely manner and facilitates two-way communications.

Findings

1. The district provided a document titled, "Communication Plan, Plumas Unified School District, 2026-27." The plan is an updated internal document and contains the following items:

    - Introduction.
    - District mission and vision.
    - Annual review and distribution.
    - Brand, logo and guidelines.
    - Resource links for school logos, logo standards, district and county office brand and logo usage guidelines, district and county office official recognition days calendar, California Department of Education (CDE) calendar of recognition days, and website editing handbook.
    - District core values.
    - Communication expectations.
    - Communication channels and responsibilities.
    - Site- and district-level communications (for both internal and external communications).
    - Accessibility best practices.
    - Communication strategies for sites.

    Staff interviewed indicated that principals were aware of the communication plan and its contents. The plan was county administrator-approved at the April 15, 2026 board meeting, was shared with principals at an Instructional Leadership Team (ILT) meeting, and sent to all staff through ParentSquare. Although the plan includes a process for an annual review and update process for the following school year, it does not designate a staff member who is responsible to oversee this or implementation of the plan.

2. Staff interviewed continued to indicate that a good deal of internal communication is accomplished by principals providing information to their respective staff, and that principals are also an important source of information for their respective communities. Principals indicated that they receive a majority of information through the ILT meetings before it is published more broadly. Principals feel the district office gives them the information they need to effectively communicate to their staff and communities.

3. The district also provided evidence of internal communications that included items such as weekly emails to staff with important announcements, information and survey results.
4. The district uses a variety of resources to communicate with the community, as evidenced by district newsletters, the ParentSquare platform, Facebook, Instagram, community information sheets from the county administrator, the district website and school websites.
5. Interviewees indicated that the district and schools communicate often with parents/guardians and the community about special events, meetings and information, and community resources. Some communications sought feedback through surveys and/or participation in meetings. The district also hosted two rounds of community listening meetings — one in November 2025 and another in January 2026 — in four communities (Portola, Quincy, Greenville and Chester). It also provided evidence of presentations and recordings of question-and-answer sessions related to the 2024-25 unaudited actuals and the 2025-26 first and second interim financial reports.
6. In interviews, staff and parents and/or guardians indicated that overall the district has been transparent and has successfully communicated important information.
7. Some parents and/or guardians indicated that some school site information is not provided in a timely manner.

Recommendations for Recovery

The district should:

1. Continue to review and update its communication plan annually. After the county administrator-approves it, continue to distribute it and train staff who are responsible for portions of the plan. Assign a district staff member to oversee implementation of the plan, with specific goals and deadlines identified.
2. Continue to regularly communicate important information to principals to prepare them to communicate effectively with their respective staffs and communities.
3. Continue to use a variety of resources to communicate with the community. Regularly review the district and school websites and update them if needed to ensure consistency.
4. Continue to communicate regularly with parents/guardians and the community about special events, meetings and important information so they can be involved in their children's education.
5. Continue to seek feedback from the community through surveys and meetings.
6. Continue to ensure that information provided to staff and the community is timely, with enough advance notice to promote and enable involvement.

Implementation Status: Implemented

Ratings



3.1 Parent/Community Relations

Standard

At the beginning of each school year the LEA provides all parents/guardians with an annual notice of parents' rights and responsibilities including the uniform complaint procedure. The annual notice and the complaint procedure are readily available. The LEA has internal procedures for accepting, investigating and responding to formal complaints, including Williams complaints, through a uniform complaint procedure. Both the notice of parents' rights and responsibilities and the uniform complaint procedure are available in English and all other languages spoken by 15% or more of the students (EC 48980, 48985, 11500; CCR Title 5, 4621, 4622).

Findings

1. The district provided its 2025-26 Annual Notification to FCMAT. The annual notice was distributed at the beginning of the 2025-26 school year through ParentSquare, and was available on the website as well as in paper form in the school office. Staff and parents indicated that parents/guardians were required to sign either digitally or physically in acknowledgment of receipt of the notice. In the student information system, the district tracked whether parents/guardians had acknowledged receipt of the notice, and there was regular communication to encourage participation by families.

2. Education Code (EC) 48985 states that if 15% or more of the pupils in a school speak a primary language other than English, as determined from the census data submitted to the CDE in the preceding year, all notices and many other documents sent to their parent or guardian must be in both English and their primary language, and that they can respond to these communications in either English or their primary language.

3. According to the CDE's DataQuest, in 2025-26 18.41% of total enrolled students at Portola Junior/Senior High School and 15.46% at C. Roy Carmichael Elementary are English learners (ELs) or fluent-English proficient (FEP) students for whom Spanish/Castilian is their primary language. This means the district is required to distribute the annual notice in Spanish, but no evidence was provided of the district having done so.

4. The 2025-26 Annual Notification included the Uniform Complaint Procedure (UCP); however, there continue to be some differences between the UCP in the annual notice and BP 1312.3 – Uniform Complaint Procedures that was posted on the district's website. In addition, the UCP posted on the district's website is not available in Spanish.

5. The district also maintains Administrative Regulation (AR) 1312.4 – Williams Uniform Complaint Procedures. Both complaint procedures outline the procedures for accepting, investigating and responding to formal complaints.

6. The district's website's Parent/Students webpage has a tab labeled District Complaint Form. Clicking on it takes the user to links to BPs and ARs about various complaint procedures and the District Complaint Form. The District Complaint Form is not available in Spanish on the website. In addition, all the links to BPs and ARs continue to lead to outdated versions, most of which are 10 years or older and do not match what is shown in the district's GAMUT Board Policy Manual. Because of the links to outdated policies and procedures, parents/guardians do not have ready access to current complaint procedures.

7. The UCP continues to be posted in the office at each school and was also available upon request.

Recommendations for Recovery

The district should:

1. Continue to provide the annual notice to parents/guardians at the beginning of the school year, and continue to ensure that the UCP is included in the notice.
2. Continue to ensure that digital and physical signatures acknowledging receipt of the annual notice are tracked at the school and/or district level, and that parents are informed regularly so they are aware of the annual notice and its contents.
3. Ensure that the UCP included in the annual notice matches the UCP in BP 1312.3.
4. Ensure that the links found under the District Complaint Form tab of the district's website lead to the most current versions of the BPs and ARs listed.
5. Continue to ensure that the UCP is posted in each school office.
6. Continue to ensure that the annual notice, UCP, and district complaint forms are available to parents/guardians. Make them available in both English and Spanish.

Implementation Status: Begun

Ratings



3.2 Parent/Community Relations

Standard

The LEA encourages parents and community members to be involved in school activities and their children's education. Volunteers receive relevant training and contribute in meaningful ways to the schools (EC 48985, 11500; CCR Title 5, 4621, 4622).

Findings

1. The district has BP and AR 1220 – Citizen Advisory Committees, BP and AR 1230 – School-Connected Organizations, and BP and AR 1240 – Volunteer Assistance. AR 1220 was last revised in March 2026; BP 1220, BP and AR 1230, and BP and AR 1240 were last revised in April 2026.
2. According to AR 1240, before working with students in a district-sponsored student activity program, a volunteer shall obtain fingerprint clearance from the Department of Justice and Federal Bureau of Investigation. In years past, the district required all volunteers to travel to the district office in Quincy to be fingerprinted, which is far away from some school communities. To encourage more volunteers, the district sent trained staff to schools during new student registration to fingerprint parents so they did not have to travel to the district office. Staff indicated this was done in the Chester, Portola, and Greenville communities.
3. Staff interviewed indicated that no district or school training is provided to volunteers. Some principals want basic behavior training and mandated reporter training to be offered to school volunteers.
4. Interviews with school principals, district administrators, staff and parents, as well as documents provided to FCMAT, continue to show that parents and community members are regularly encouraged to be involved in school activities and their children's education. The schools contact parents by phone, email, and text message using the ParentSquare application. Even with these efforts, the level of participation among schools is reported as inconsistent and low overall. Some parents/guardians indicated that some communication is still last minute, which makes it difficult for them to plan for and attend school events.
5. Because some parents must travel long distances to get to the district office, the district regularly holds board meetings and other community meetings at various schools to encourage participation from those communities. When a board meeting is held at a school, often that principal spotlights achievement and activities at their school and recognizes students and staff during that time. Staff reported these meetings are well attended and parents appreciate that these opportunities are available. The district also regularly streams its board meetings on YouTube Live, and these videos are archived for viewing after the meetings are concluded.

Recommendations for Recovery

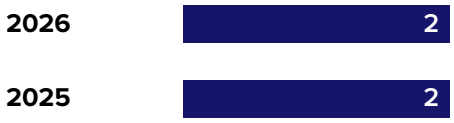
The district should:

1. Continue to regularly review and update as needed BPs and ARs 1220, 1230 and 1240.
2. Continue to fingerprint volunteers in accordance with AR 1240. Continue to encourage volunteers by coordinating an on-site fingerprint service at the beginning of each school year for all schools that are not located in Quincy.

3. Develop and require parents/guardians and community members to attend training in order to volunteer at a school. Consider training school leaders and then having them provide the training at their schools to make it more easily accessible to their parents/guardians and community.
4. Continue to encourage parents/guardians and community members to be involved in school activities and their children's education. Communicate how participation in these activities can positively affect students and families.
5. Continue to use ParentSquare to communicate regularly with parents/guardians and the community. Remind schools to ensure that notices for events and deadlines are timely so parents/guardians have time to plan, respond, and/or attend.
6. Continue to rotate board meetings and other community meetings around the district in a consistent, structured manner to provide parents/guardians and community members with more opportunities to participate. Always communicate information about meetings well in advance.
7. Continue to provide an opportunity for principals to highlight students, staff, and achievements at their school when a board meeting is held in their community.
8. Continue to provide live virtual access and archive board meetings online to expand opportunities for the community to stay informed about district business.

Implementation Status: Begun

Ratings



3.3 Parent/Community Relations

Standard

The LEA publishes a school accountability report card by the date and in the format prescribed by regulation (EC 35256).

Findings

1. The district's BP 0510 – School Accountability Report Card was last revised in April 2026. It states that the governing board shall annually issue a school accountability report card (SARC) for each school by February 1. It also states that when 15% or more of a school's students speak a single primary language other than English, the SARC shall be translated into that other language.
2. The county administrator approved SARCs for 12 schools on January 14, 2026. This included three schools that are operated by the county office of education and thus should be approved by the county board of education. All SARCs are posted on the district's website.
3. According to the CDE's DataQuest, some schools meet the criteria that require them to provide SARCs in Spanish. SARCs were available only in English.

Recommendations for Recovery

The district should:

1. Continue to regularly review BP 0510 and update it when needed.
2. Continue to ensure that all SARCs that are required to be completed per EC 35256 are board-approved by February 1 annually, posted to the website, and available upon request. Ensure that the county administrator approves SARCs only for the district's schools.
3. Ensure that SARCs are translated and provided to any school at which 15% of students or more speak a single primary language other than English.

Implementation Status: Begun

Ratings



3.4 Parent/Community Relations

Standard

The LEA has established broad-based committees and councils to advise the LEA on critical issues and operations. The membership of these committees meets legal requirements, if any, and is representative of the student population. The members of each committee and council thoroughly understand their charge and mission, and have received the training needed to effectively fulfill their responsibilities (EC 52855).

Note: This standard applies to LEA-wide committees. See Pupil Achievement standard 2.4 for school site parent advisory groups.

Findings

1. The district continues to have a Community Advisory Committee (CAC) for special education. During the 2025-26 school year, the CAC met two times, was facilitated by the Special Education Local Plan Area (SELPA) coordinator, and offered a Zoom link for virtual attendance. Although the minutes show the members present, they still do not show the composition of the membership, so FCMAT could not determine if the membership meets legal requirements. The minutes for the September 2025 meeting showed two members present and mentioned recruiting for new members. There were five members present at the March 2026 meeting. Neither meeting's minutes mention any training provided for members to understand their charge and mission.

2. The district provided evidence of coordination, membership and facilitation of the Local Planning Council (LPC), which supports the overall coordination of childcare services. The LPC met seven times during the 2025-26 school year and was facilitated by the early childhood education coordinator. The LPC certified in February 2026 that the LPC met the council representation categories as mandated by AB 131 (Chapter 116, Statutes of 2021) and Welfare and Institutions Code Section 260. The minutes indicated that the LPC was usually well attended by members. The minutes show that the LPC members received information about the goals, mission, composition, responsibilities, and reporting requirements.

3. The district has an established Indian Education Parent Committee (Title VI) and provided agendas for two committee meetings held during the 2025-26 school year. Minutes were provided for one meeting where five people were in attendance. The minutes do not include the composition of the committee or show what category each individual represents. They stated the goals of the committee but did not show that any training was provided to help members better understand their role and responsibilities.

4. According to EC 52176, each school district with more than 50 pupils of limited English proficiency must establish a districtwide advisory committee on bilingual education. DataQuest shows that the district had 74 EL students in 2025-26.

   Education Code 52176 also states that each school with more than 20 pupils of limited English proficiency must establish a school-level advisory committee. DataQuest shows that Portola Junior/Senior High School had 23 EL students and that C. Roy Carmichael Elementary School had 37 EL students in 2025-26.

   Education Code 52176 outlines the requirements for each committee's constitution and responsibilities. The district provided evidence of a planned meeting where a single

committee was scheduled to meet as a combined English learner advisory committees (ELAC) for both schools and the district English learner advisory committee (DELAC) known as the ELAC/DELAC. This committee was scheduled to meet once during the 2025-26 school year immediately following FCMAT's fieldwork.

5. The district does not have a districtwide parent advisory committee or a student advisory committee that meets regularly with the county administrator. Although not required, having these committees would allow the county administrator to hear directly from parents and students about challenges and successes in their school experiences. This is also a great opportunity for the county administrator to share any information or updates they think these groups should know about and that they can then share with their schools and communities.

Recommendations for Recovery

The district should:

1. Continue to maintain the CAC, LPC, Title VI, and ELAC/DELAC committees.
2. Ensure that the membership of each committee is representative of the student population and meets legal requirements.
3. Provide enough information and/or training to each committee to ensure they fully understand their role and can effectively fulfill their responsibility.
4. Train personnel on how to keep accurate and sufficiently detailed minutes for each of the committee meetings so the public can easily understand who attended each meeting and what took place.
5. Consider establishing a districtwide parent advisory committee and a student advisory committee to meet with the county administrator quarterly to provide first-hand insights from their perspective.

Implementation Status: Begun

Ratings



4.1 Board Policies, Roles and Conduct

Standard

The LEA has secured input from education partners during policy development and review, has adopted all policies mandated by state and federal law, and follows its own adopted policies. Policies and administrative regulations are up to date, written, regularly reviewed, communicated to staff, and readily available to staff and educational partners for reference. Policies reflect local priorities.

Findings

1. Board Policy 1000 – Concepts and Roles speaks specifically to community relations and addresses roles and community input. It talks about how the board should establish strong communication and collaboration among schools, families, local organizations, and agencies to represent the community and provide leadership. It also addresses how, in working with the superintendent, the board promotes partnerships and coordinated services for children, encourages appropriate community use of school facilities, and invites public participation in meetings and school activities. The policy also commits the board to keeping the community informed and engaged in shaping district policies, programs, and outcomes.
2. In 2025-26, the district created a schedule for reviewing and implementing BPs. Once a month, before board meetings, the executive assistant, student services director, educational services director, and administrator met to review board policies being proposed for update. Board members were given five days to review these policies before the board meeting.
3. In interviews, staff, administrators and board members indicated that no members of the community were included in the policy review process. A review of the district website found no indications of community input regarding policy development and review. The website has no designated place for or link to a summary of major changes, community concerns, or reasons for any change.
4. The county administrator adopts policies with one motion at a single board meeting, further limiting community input.
5. Although 86 BPs, ARs, and BBs were updated between August 2025 and May 2026, the district has not implemented a systemic review of all foundational policies or their alignment with CSBA updates over time.

Recommendations for Recovery

The district should:

1. Regularly review BPs and ARs highlighted in CSBA's board policy updates as those updates are sent out, which is at least quarterly. In addition, adopt a clear schedule for reviewing and updating as needed all policies and regulations (e.g., at least every three to five years). Ensure that this review is inclusive, with opportunities for staff, families, and community members to provide input. Ensure that the county administrator or designee coordinates annual reports that track which policies have been reviewed and updated and which are scheduled for future review.

2. Continue to review the CSBA quarterly updates for the last five years. Prioritize reviewing and updating foundational policies that have not been reviewed in that same period. Ensure that any policy adopted reflects current laws, district practices, and community expectations. Ensure that the county administrator formally adopts all updates and that they are clearly communicated to staff and the public.
3. Create a user-friendly and easy-to-find location on its website where the community can see and review a summary of community input and concerns, major changes, and reasons for any BP and AR changes.
4. Continue to create structured opportunities — such as listening sessions, focus groups and advisory committees — for educational partners to provide meaningful input on policies that affect schools.

Implementation Status: Planning

Ratings



4.2 Board Policies, Roles and Conduct

Standard

Board members participate in initial and ongoing professional learning opportunities to understand and effectively fulfill their roles.

Findings

1. Board Policy 9240 – Board Training was last revised and adopted on January 15, 2025. It addresses mandatory ethics training and a process for the board president and/or the superintendent or designee to provide an orientation to newly elected or appointed board members consistent with BB 9230 – Orientation, which was revised and adopted on November 6, 2024. In addition, the bylaw specifies that the district should include funds for professional learning for the board as a whole and for individual board members to help them better understand principles of effective governance.
2. Board members have not participated in board meetings since the district entered receivership, except through public comment from the audience. Although duties differ under receivership, board members need to fully understand and/or execute their legal duties as required by EC 35161, which clearly outlines the duties and responsibilities of governing boards. It states that a governing board must execute powers delegated by law or discharge duties imposed by law, even when delegated to staff.
3. The board and county administrator have continued to maintain a subscription to the CSBA's Online Learning Center. In interviews, board members shared they did not access the center and that trainings were being postponed until after the November 2026 election.

Recommendations for Recovery

The district should:

1. Review and adhere to EC 35161 regarding the duties of a governing board

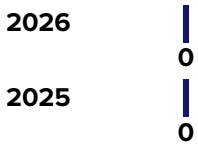
   Ensure that board members receive appropriate training, including attending and completing CSBA foundational recommended trainings, which are the following:

   - Orientation for New Trustees (8-hour foundational program).
   - The Brown Act (3-4 hours on open meetings and transparency laws).
   - Ethics (2.5 hours), which covers mandatory ethics training implemented by AB 2158 (Chapter 279, Statutes of 2022) effective January 1, 2025.
   - Fiscal Responsibility (2 hours): Key Financial Concepts for New Board Members, which gives new board members a complete orientation in governance essentials.
2. Ensure that all board members attend CSBA's self-paced, in-depth certificate program titled Masters in Governance, which covers governance, policy, school finance, human resources, collective bargaining, and community relations.

3. Ensure that board members engage in CSBA online learning or other continuing professional learning opportunities.

Implementation Status: None

Ratings



4.3 Board Policies, Roles and Conduct

Standard

The board is actively involved in building community relations, including maintaining functional and civil working relationships with one another and the LEA's administrative team. The board demonstrates respect for and support of staff, students and education partners.

Findings

1. Board Policy 1000 – Concepts and Roles specifically talks about the board, schools, parents/guardians and community working collaboratively in partnership. Although professional learning is encouraged for administrators, few have participated.
2. As discussed in standard 1.1, not enough community members are interested in becoming board members, and one board member has remained involved because there is no one willing to step in. Three board members provided a list of community events that they had participated in over the past year: one was detailed and robust, one was vague with few specifics, and one listed very few activities.
3. The board meeting agendas list the following as expected board meeting norms, in keeping with "Roberts Rule of Order and civility":
    - Make sure each member's voice is heard.
    - Turn off cell phones or put on vibrate.
    - Be present and be prepared.
    - Honor time.
    - Be effective and efficient.
    - Disagree agreeably.
    - Be respectful of others and engage in civil discourse.
    - Keep confidential items confidential.
    - Operate with trust.
    - Stay on task.
    - Assume and expect best intentions.
    - Put aside personal issues
    - Keep the focus on students.
4. Board members are not sitting at the dais; therefore, FCMAT could not evaluate their working relationship with each other or staff.
5. The district holds board meetings and other community meetings at various schools to encourage participation and improve community relations.

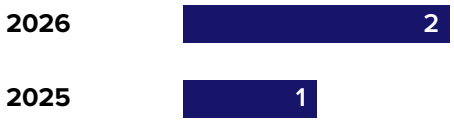
Recommendations for Recovery

The district should:

1. Continue to deliver training for administrators and principals that clarifies roles and responsibilities. Include joint training sessions for these district leaders to strengthen collaboration, respect, and consistency of messaging.
2. Set expectations for board member participation in school and community events. Track and share engagements publicly to model accountability and increase visibility at schools.
3. Continue with outreach efforts to recruit future board members, such as information sessions, mentoring, and partnerships with parent-teacher associations and civic groups. As mentioned in standard 4.2, provide new members with orientation, training and mentoring to strengthen retention and effectiveness.
4. Once board members are sitting at the dais and participating in an advisory capacity, ensure the board and staff annually review the meeting norms and hold each other accountable for adhering to them in every interaction. In addition, consistently enforce board norms at each meeting to emphasize respect, collaboration, and civil discourse.
5. Continue to hold board meetings and other community meetings at various schools to encourage participation and improve community relations.

Implementation Status: Begun

Ratings



4.4 Board Policies, Roles and Conduct

Standard

The board is engaged in developing policy and setting the direction of the LEA in the interests of all its students, including but not limited to the development and adoption of the LCAP. The board makes decisions after considering the recommendation of the administration and reviewing relevant and reliable data. The board supports the administration in their responsibility to implement adopted policies.

Findings

1. Board Policy 0460 – Local Control and Accountability Plan, last reviewed and updated on February 12, 2025, directs the board to adopt a districtwide LCAP and an annual update to the LCAP, based on the most up-to-date template adopted by the State Board of Education. It communicates the board's desire to ensure the most effective use of available funding to improve outcomes for all students.

2. Board Policy 6020 – Parent Involvement was reviewed and updated April 15, 2026 to include the following:

   > The Board shall establish and convene a parent advisory committee (PAC), and, as applicable, an English learner parent advisory committee (ELPAC) to review and comment on the LCAP, in accordance Board Policy 0460 – Local Control and Accountability Plan, including the use of federal funds and how funds will be allocated for parent/guardian involvement activities as well as activities related to increasing student achievement.

3. Although the district has established a DELAC (see standard 3.4), there is no evidence that the district has established a PAC or that it engaged the DELAC to review and comment on the LCAP.

4. For 2025-26, the district and county office of education have a single LCAP that represents both local educational agencies (LEAs). For the development of the 2025-26 LCAP, the district used an LCAP survey that was sent out to families and staff on January 22, 2026 and was due by January 29, 2026. It had six short questions. This survey and four community meetings held throughout the district were intended to solicit feedback on new or updated LCAP goals, actions and services to improve student outcomes.

   The LCAP states that the results of the survey were shared at an ILT meeting, where school leaders discussed the feedback and common themes. Each principal then brought the information to their respective school site council (SSC) to collect more feedback from parents, students and staff at their school.

   The LCAP goes on to state that, based on the feedback, the district added or adjusted actions to support student engagement, academic interventions, and family communication. It also states that the final LCAP reflects ideas and priorities shared by the district's educational partners.

5. The 2025-26 LCAP was presented at the June 18, 2025 board meeting for public review and input during the required public hearing. Included with the LCAP was the Budget Overview for Parents. The director of educational services gave a short presentation describing the district's areas of success and areas needing improvement. Although the

board agenda indicates that the federal addendum and Local Indicators Dashboard Tool are included, FCMAT did not find those as attachments to the board item.

The board adopted the 2025-26 LCAP with federal addendum and Budget Overview for Parents at its June 25, 2025 meeting.

6. For the development of the 2026-27 LCAP, the district again used surveys that were sent out on January 22, 2026 and were due by January 29, 2026. The surveys were separate and specific to staff, parents and students and were intended to help the district gain input about revising and/or developing new LCAP goals, actions and services to improve student outcomes. Results were shared with principals at an ILT meeting and shared with all staff via email. One of the surveys was titled Parent and Community Priorities, but there was no evidence that it was made widely available so the community could provide input on the LCAP.

   Although the district held two rounds of listening meetings in its four major communities in both November and January, staff reported that most of them were focused on fiscal topics and offered very little input on the 2026-27 LCAP. The 2026-27 LCAP public hearing and adoption was scheduled to be held after FCMAT's fieldwork.

Recommendations for Recovery

The district should:

1. Establish a PAC in accordance with BP 6020 – Parent Involvement.
2. Engage both the PAC and the DELAC to review and comment on the district's LCAP.
3. Continue using the LCAP survey to gain input and feedback from families and staff. Continue to share the results with district leaders and families as described above. Consider allowing more than one week for people to complete the survey.
4. Continue to conduct meetings in each of the four major communities, but specifically solicit additional input from families and the community on LCAP goals, actions and services.
5. Continue to include the Budget Overview for Parents at both the LCAP public hearing board meeting and the board meeting to approve the LCAP.
6. Include the federal addendum in the LCAP public hearing board meeting, and continue to include it in the board meeting to approve the LCAP.
7. Ensure that the items listed on the board agendas are included as attachments when the agenda is posted.

Implementation Status: Implemented

Ratings



4.5 Board Policies, Roles and Conduct

Standard

The board maintains the confidentiality of privileged data (EC 35107, 52060).

Findings

1. One of the meeting norms listed on board agendas is to keep confidential items confidential. Government Code (GC) 54963 pertains to local agencies and states that a person may not disclose confidential information that has been acquired by being present in a closed session.
2. FCMAT was provided with paper copies of confidentiality and nondisclosure agreements that had been signed by three of the five board members in March 2026. The agreement states that board members have an absolute duty to protect the confidential nature of information they may be privy to in their duties. FCMAT was also provided with digital evidence that two board members had received confidentiality training — one of whom was among the three who signed the confidentiality agreements and one of whom was not; however, the digital evidence was not signed by the training coordinator and lacked the initials of a district employee to acknowledge receipt.
3. Board Bylaw 9011 – Disclosure of Confidential/Privileged Information was reviewed and revised on November 6, 2024. It states that a board member shall not disclose confidential information acquired during a closed session to a person not entitled to receive such information, unless a majority of the board has authorized its disclosure. It further states that confidential information means communication made in a closed session that is specifically related to the reason the board is meeting lawfully in closed session.
4. Board Bylaw 9321 – Closed Session was reviewed and revised on April 15, 2026. It also addresses confidentiality and states that a board member shall not disclose confidential information received in closed session unless the board authorizes the disclosure of that information or the information has been reported publicly by the district.

Recommendations for Recovery

The district should:

1. Provide mandatory annual training for board members and administrators on confidentiality requirements, including GC 54963 provisions and the legal and ethical responsibilities related to closed session discussions.
2. Establish clear written protocols for handling privileged information, including reminders before and after closed sessions.
3. Annually review the Confidentiality and Non-disclosure Agreement with the board. Require that each member sign the agreement annually. If using a digital form, ensure that evidence of board member completion is signed by the training coordinator and initialed by a district employee to acknowledge receipt.
4. Maintain accountability measures for breaches of confidentiality, such as censure, corrective action, or additional training, to reinforce the seriousness of maintaining confidentiality.

5. Foster a culture of trust and professionalism by consistently modeling and reinforcing confidentiality expectations in all board and leadership interactions.
6. Continue to review and revise BBs 9011 and 9321 regularly to ensure they remain applicable and relevant.

Implementation Status: Begun

Ratings



4.6 Board Policies, Roles and Conduct

Standard

The LEA adopts and updates as necessary a conflict-of-interest code to ensure LEA board members, executive leadership and other designated employees and consultants perform their duties in an impartial manner, free from bias caused by their own financial interests or the financial interests of persons who support them. The LEA collects conflict of interest statements annually from those covered by the Conflict-of-Interest Code, keeps these statements on file and complies with all legal requirements pertaining to the Fair Political Practices Act (GC 1090, 87100-87505, specifically, 87200 and 87300).

Findings

1. Board Bylaw 9270 – Conflict of Interest was reviewed and revised on January 15, 2025. It expresses the board's desire to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. It says that no district official, defined as a board member or position designated in the conflict of interest code, shall participate in the making of any decision for the district when the decision will or may be affected by the district official's financial, family, or other personal interest or consideration, as defined by law.

   The exhibit related to BB 9270 outlines the designated positions and disclosure categories for each. The bylaw states that consultants are considered designated positions on a case-by-case basis as determined by the superintendent or designee.

2. The district is required to annually collect a statement of economic interest, also known as a Form 700, from board members and others who are required to file it. In addition to filing a Form 700 annually, California Code of Regulations Title 2, Section 18730 (2 CCR 18730) specifies that a Form 700 be collected within 30 days of when an individual assumes or leaves a designated office. The district staff member responsible for collecting forms 700 is new to her position and is receiving training. She created a tracking system to record forms 700 submitted to the district office.

3. Evidence provided shows that one Form 700 is incomplete, some are missing for those who assumed office, and there was no evidence that forms 700 have been completed when individuals leave office.

4. In interviews, board members and staff members in designated positions indicated that they were aware of the requirement to submit a Form 700 annually.

5. Not all board members have had governance training related to conflicts of interest or how to recuse themselves, if needed, from a decision the board is considering.

Recommendations for Recovery

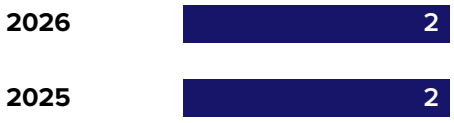
The district should:

1. Continue regular training for the position responsible for collecting forms 700, and cross-train an additional individual so there is continuity even if the responsible individual is not available when a filing is required.

2. Continue to annually collect forms 700 from all designated positions. Provide annual training for staff members in designated positions, and require them to file forms 700 with the appropriate district official.
3. Ensure that forms 700 are collected from all designated positions when assuming and leaving office.
4. In compliance with the Fair Political Practices Act, strengthen board awareness by providing an annual briefing on conflict-of-interest requirements, filing timelines, and responsibilities.
5. Continue to maintain a tracking system with reminders to ensure timely filing of forms 700 and to create a transparent record of compliance. Ensure that the tracking system also tracks required filings when assuming and leaving office.
6. Review submitted forms for completeness (required check boxes, dates, signatures).
7. Review and make a determination for consultants as defined in BB 9270-E. Maintain evidence of consideration and the determination in the district's tracking system.
8. Provide board members and other filers with a summary of their filing status each year to reinforce accountability and awareness.
9. Incorporate conflict-of-interest training into annual governance workshops so board members understand both the filing requirements and the importance of impartial decision-making.

Implementation Status: Begun

Ratings



5.1 Board Meetings

Standard

The LEA adopts and publishes a schedule of regular board meetings with times, dates and places specified. Regular meetings are held frequently enough to conduct all LEA business in a timely fashion, build the capacity of board members and facilitate a regular focus on continuous improvement. Meetings are held at times and in locations that facilitate community involvement (EC 35140).

Findings

1. For the 2025-26 school year, the district conducted its board meetings separately from those of the county board. This is a departure from the past practice of holding meetings jointly, with a single board serving both LEAs. This separation has increased transparency and provided more clarity about matters specific to the district.
2. The board adopted the 2025 schedule of regular board meetings at its December 11, 2024 board meeting. The county administrator adopted the 2026 schedule of regular board meetings at the November 12, 2025 board meeting. Both schedules were published on the district's website, including the dates, times and locations for each meeting. Board meetings are streamed on YouTube Live for the community.
3. A review of board meeting agendas and minutes shows the county administrator/board met a total of 16 times during the 2025-26 school year through May; this included 10 regularly scheduled meetings and 6 special board meetings. Seven regularly scheduled meetings were held on the second Wednesday of the month and three on the third Wednesday. All regularly scheduled meetings began immediately following the county board meetings but no later than 5:30 p.m. from August through December. The meetings held in January through May began immediately following the county board meetings but no later than 5 p.m. Three meetings were held at the district office and seven were held at various locations around the district to facilitate community attendance and involvement. All special board meetings were held at the district office. All special board meetings but one were held at 4 p.m.; one was held at 4:15 p.m. The fact that all of the special board meetings were held before the end of most people's work day may have reduced community attendance.
4. Regular board meetings had agenda items that were routine business for an LEA. Most special board meetings had agenda items that needed immediate attention and were appropriate for this type of board meeting.
5. See standard 4.2 for more information on building the capacity of board members through new member orientation and training as well as ongoing professional learning.

Recommendations for Recovery

The district should:

1. Continue to hold the district board meetings separate from those of the county office, with separate agendas and board materials for each.
2. Continue to adopt the schedule for the following school year's regular board meetings at the November or December meeting. Ensure that the schedule continues to include

the date, time and location for each meeting, and continue to publish the schedule on its website.

3. Continue to make the board meetings accessible to the community by streaming board meetings live.
4. Make every effort to conduct district business during regularly scheduled board meetings to allow the public an opportunity to participate.
5. Make every effort to hold all board meetings, regular and special, at consistent days and times when the public has the most opportunity to participate.

Implementation Status: Sustained

Ratings



5.2 Board Meetings

Standard

Board meetings are held in compliance with the Ralph M. Brown Open Meetings Act, including the timely publishing of agendas and the conduct of open and closed sessions. Board meetings are conducted according to a set of board-adopted bylaws, proceed in a businesslike manner, allow opportunity for full discussion and consideration, and provide members of the public an opportunity to address the board before or during the board's consideration of each item of business. Adopted bylaws provide a process for the public to place items on the board agenda for consideration. The board honors and respects educational partner input at meetings.

Board members are prepared for meetings; they familiarize themselves with the agenda and supporting materials prior to the meeting (EC 35145.5, GC 54950, 54954.1, 54954.2).

Findings

1. Staff interviewed and other evidence indicated that board agendas and packets are posted in accordance with the Ralph M. Brown Open Meetings Act.
2. The district continues to operate under 32 BBs, most of which were updated during the 2024-25 school year. BBs 9320, 9321, 9322 and 9323 were updated during the 2025-26 school year.
3. Board Bylaw 9322 – Agenda/Meeting Materials, last revised March 11, 2026, provides an opportunity for a member of the public to request that a matter within the jurisdiction of the board be placed on the agenda of a regular meeting. The request must be in writing and submitted to the superintendent or designee with supporting documents per EC 35145.5.
4. FCMAT viewed recordings of 2025-26 board meetings available on the district's You Tube Live channel. Those FCMAT viewed appeared to proceed in a businesslike manner, allow for full discussion of an agenda item for consideration, and gave members of the public an opportunity to address the board before or during the county administrator's consideration of each item.
5. Board members are not sitting at the dais, and not all board members attend the district board meetings. Because the district board meeting usually takes place immediately following the county board meetings, many board members stay and sit in the audience for the district board meeting. Some board members ask questions or address the county administrator as items are being presented.
6. District staff have offered to meet with board members in advance of board meetings to review information, answer questions, and/or clarify materials in the packet, but no board members have taken advantage of this opportunity. The county administrator receives calls from some board members asking clarifying questions about information in the board packet.

Recommendations for Recovery

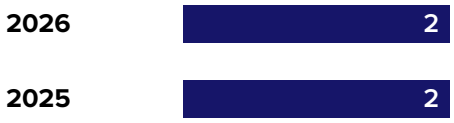
The district should:

1. Continue to post board agendas and packets in accordance with the Ralph M. Brown Open Meetings Act.

2. Continue to regularly review BBs and update them when needed.
3. Continue to make board meetings accessible live virtually and to archive them for viewing after the meeting has concluded.
4. Make staff members and the community aware that members of the public have an opportunity to place an item on the agenda in accordance with BB 9322. Inform staff about where to direct members of the public who have such a request.
5. Continue to encourage board members to engage in board meetings by reading the board packets when they receive them, asking questions of district administration when needed and attending all board meetings.
6. Continue to encourage board members to participate in all board meetings through public comment until they begin participating in an advisory capacity at the dais.

Implementation Status: Begun

Ratings



Personnel Management

1.1 Leadership and Organizational Capacity

Standard

The LEA has the leadership, culture and organizational capacity to implement and maintain systemic reform, continuous improvement and high expectations in personnel management. The organization demonstrates a commitment to attract, develop, and retain competent human resources individuals, in alignment with its objectives.

Findings

1. From interviews with staff, it was evident that district leadership has a desire and is working toward building organizational capacity in the Human Resources (HR) Department.
2. Evidence was provided that the district recruits and selects management employees with an emphasis on leadership skills. Interview questions asked of management employee candidates pertaining to leadership skills and organizational capacity are scored using a rubric developed by the district.
3. The HR Department maintains an adequate number of staff and has adequate tools and equipment to support its operations.
4. No evidence was provided of training materials for the board and administrators regarding best practices for personnel management.
5. In interviews, staff indicated that all HR Department staff have participated in several HR-related trainings to enhance their job skills and abilities. A training schedule was provided with details on the training(s) staff attended.
6. Although no budget is currently established for HR training, staff have been encouraged to attend as much training as possible. Staff reported that the total cost of training in 2025-26 will establish a baseline budget for professional learning in future years.

Recommendations for Recovery

The district should:

1. Develop a checklist specific to personnel management training for board members and new administrators. Ensure the checklist includes the best practices for personnel management, and use it with new and existing management employees to ensure annual review of policies, procedures, and best practices. Ensure that the training includes the following items:
    - Leaves of absence.
    - Employee-employer relations.
    - Evaluations.
    - Contract management.
    - Workers' Compensation.
    - Recruitment.
    - Discipline.

- Mandated trainings.

2. Continue to develop and follow an annual training schedule for HR staff to ensure staff are up to date on the most recent changes in laws and best practices.
3. Continue to ensure that when staff return from trainings they share information learned with the department and administrators when appropriate so best practices can be implemented or updated. Make notes to document when this information is shared in staff meetings, and ensure that the documentation includes a list of those present.
4. Ensure that the HR Department has adequate funding for its employees to attend professional learning and that it is included in the district budget.
5. Continue to emphasize the importance of recruiting management employees with strong leadership skills.

Implementation Status: Begun

Ratings



1.2 Leadership and Organizational Capacity

Standard

The organizational structure clearly identifies key areas of authority and responsibility for personnel management. Reporting lines in each area are clearly identified and logical.

Findings

1. The most recent organizational chart provided to FCMAT was complete and makes a distinction between who is a county office of education employee and who is a district employee.
2. The HR section of the district website lists staff members' areas of support within the department; however, there is no delineation between county office work and district work in the functions listed.
3. Documents indicate the most recent organizational chart was shared with staff and the community in October 2025.

Recommendations for Recovery

The district should:

1. Continue to update the organizational chart to be specific to Plumas Unified School District and to clearly define lines of authority.
2. Ensure staff understand which tasks and functions are specific to the county office and which are specific to the district, and delineate this information on the HR section of the district website.
3. Continue to share information with staff and the community when organizational charts are updated.

Implementation Status: Begun

Ratings



1.3 Leadership and Organizational Capacity

Standard

LEA leaders set the tone and establish the environment, exhibiting integrity and ethical values in carrying out their personnel responsibilities and directing the work of those they supervise.

Findings

1. District board policies (BPs) 4119.21, 4219.21 and 4319.21, which address professional standards, were updated in March 2026. By updating these board policies, the district publicly shared with staff and the community its expectations for integrity and ethics for employees.
2. The district had evidence that it provided training on integrity and ethics to certificated and classified management employees in March 2026.
3. The district's performance evaluation document for its educational leaders (e.g., principal, vice principal, cabinet member) includes expectations for professional standards pertaining to their responsibility to model ethics and leadership and develop professional leadership capacity.
4. Evidence showed that board members received training in Ethics for School Boards AB 2158 in 2025-26.

Recommendations for Recovery

The district should:

1. Continue to regularly review, and update as needed, BPs 4119.21, 4219.21 and 4319.21.
2. Continue to ensure that district and department leaders attend training related to integrity and ethics.
3. Along with continued training, continue to communicate to staff and the community the district's expectations regarding integrity and ethics.

Implementation Status: Implemented

Ratings



1.4 Leadership and Organizational Capacity

Standard

The personnel department head is a member of the LEA's cabinet and participates in decision making early in the process.

Findings

1. Evidence and interviews indicate that the HR supervisor is a part of the superintendent's cabinet and participates in cabinet meetings and other meetings that may affect the HR department.
2. The duties in the HR supervisor's job description include, "Serve as a member of the Superintendent's Executive Cabinet."
3. The job description for the HR supervisor has a board approval date of June 25, 2025, and FCMAT's review of board minutes confirmed that this approval occurred.

Recommendations for Recovery

The district should:

1. Continue to include the HR supervisor in the superintendent's cabinet.
2. Continue to ensure that the HR supervisor participates in meetings and decisions that may affect the HR Department.

Implementation Status: Sustained

Ratings



2.1 Planning

Standard

The LEA has an internal annual personnel department calendar that lists responsible parties and all ongoing personnel activities. The calendar is shared with all applicable departments and used to ensure responsible parties are meeting critical deadlines including those required by statute, board policy/administrative regulation, collective bargaining agreements and for CALPADS and CBEDS reporting.

Findings

1. The district provided a yearly HR planning calendar, but it lacked critical deadlines as well as information about which individual or position was responsible for most tasks. No evidence was provided to indicate that the calendar is being shared with other departments.
2. Information about area(s) each HR staff member supports is listed on the HR section of the district website.
3. The functions related to the California Longitudinal Pupil Achievement Data System (CALPADS) were not included in the HR calendar. The California Basic Educational Data System (CBEDS) function was included; however, it does not show which staff are responsible.

Recommendations for Recovery

The district should:

1. Revise the HR planning calendar to include critical deadlines and which position is responsible for each task, in alignment with staff responsibilities on the HR section of the district website.
2. Ensure that the calendar is shared with appropriate departments during the fiscal year and updated annually with revisions and improvements as needed.
3. Include CALPADS and continue to include CBEDS reporting in the HR calendar, as well as what department(s) HR will be working with to accomplish this reporting.
4. Ensure the HR calendar includes relevant information and is updated with any new requirements in the district's BPs, administrative regulations (ARs), the law, and collective bargaining agreements.

Implementation Status: Begun

Ratings



2.2 Planning

Standard

The LEA has clearly defined and clarified roles for board and staff relative to recruitment, hiring, evaluation and discipline of employees.

Findings

1. The district's BPs 4111 and 4211 are related to recruitment and selection, and all were last reviewed in June 2026.
2. Each recruitment and selection BP states the following:

   > The Superintendent or designee shall develop recruitment and selection processes, consisting with applicable law, Board policy, and collective bargaining agreements, that are designed to promote fairness and equity so that individuals are selected for employment in the district based on demonstrated knowledge, skills, and competence and applicable discrimination laws.

   However, the district provided no evidence that it has defined roles or developed processes and procedures for recruitment and selection.
3. The district's BPs 4115, 4215 and 4315, and AR 4115, are related to evaluation. These three BPs were last reviewed in December 2011, and the AR was reviewed in September 2019.
4. Interviewees indicated that in 2025-26, not all schools and departments completed the evaluation process required by the collective bargaining agreement or board policy. No evidence was provided to indicate that evaluations for 2024-25 were completed.
5. The district's BPs and ARs 4118 and 4218 address staff dismissals, suspensions, and disciplinary actions. The district uses California School Boards Association (CSBA) sample policies and regulations. When reviewing, revising and adopting policies and regulations using CSBA samples, school districts frequently have more than one option to choose from for certain items. BP 4118 was last reviewed in June of 2024, and AR 4118 was last reviewed in June 2023. However, the district's AR did not select an option for suspension/dismissal of probationary employees, leaving the policy vague and unclear about whether the district elects to use the procedures in Education Code 44948.3. The district adopted this policy and regulation without selecting either of the two options, leaving both options listed.

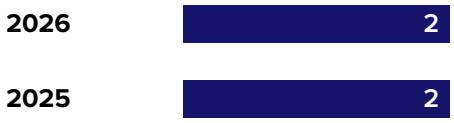
Recommendations for Recovery

The district should:

1. Regularly review, revise, and update as needed BPs 4111, 4211, 4311, 4115, 4215, 4315, 4118 and 4218, and ARs 4115 and 4118.
2. Ensure evaluations are completed in accordance with applicable board policy and collective bargaining agreements.
3. Clarify which option it will implement for AR 4118, and adopt this AR.
4. Ensure that BPs and ARs are reviewed thoroughly and that, when sample BPs or ARs contain options, it chooses the appropriate option before adopting and posting the BP or AR.

Implementation Status: Begun

Ratings



2.3 Planning

Standard

The personnel department communicates regularly with internal staff and all departments on their responsibilities for personnel processes and internal controls. Communications are in writing when they affect many staff or user groups, are issues of importance, or include a change in procedures. The personnel department is responsive to other departments' needs.

Findings

1. The district has an HR section of its website with names and positions that lists general areas the positions are responsible for and how they can assist with employees' questions.
2. The district has developed desk manuals for positions in the HR Department.
3. The district provided department meeting agendas showing discussions, action steps and deadlines, and a list of employee signatures indicating who attended.
4. Interviews and evidence provided indicate the HR Department meets, communicates with, and assists other departments and school sites. For example, the HR Department has recently been working with the Business Department to ensure that position control is accurate and aligned with the budget; this has included creating desk manuals and standard operating procedures (SOPs).

Recommendations for Recovery

The district should:

1. Continue to monitor and update the HR section of the district website to ensure it indicates which positions are responsible for which tasks and functions.
2. Continue to develop and refine desk manuals specific to each position in the HR Department, and ensure that they include a step-by-step process for each function the position is responsible for.
3. Continue to ensure that department meeting minutes include sign-in information, which position is responsible for which specific task or function, and deadlines for action steps.
4. Continue to ensure that when policies and procedures are changed, the HR Department updates SOPs and desk manuals for its own staff and communicates these updates to schools and other departments.

Implementation Status: Implemented

Ratings



3.1 Employee Recruitment/Selection

Standard

The LEA provides equal employment opportunities in compliance with applicable laws and personnel practices to ensure nondiscrimination in hiring practices (EC 44100-44105; GC 11135).

Findings

1. Board Policy and AR 4030 address nondiscrimination in employment. The county administrator reviewed both the BP and AR in August 2025 and updated the AR in April 2026 to include contact information for the coordinator for nondiscrimination in employment.
2. The district provided evidence that it is in compliance with Government Code (GC) 11135 regarding equal opportunity for employment.
3. The district provided evidence that it made nondiscrimination policies available annually via the employee handbook available on the district website.
4. A review of a random sampling of recent recruitments revealed that none of the sampled documents mentioned the district's policies on nondiscrimination in hiring, nor was information about these policies shared with members of the interview committee.

Recommendations for Recovery

The district should:

1. Continue to ensure that AR 4030 includes contact information for the coordinator for nondiscrimination in employment.
2. Include information about nondiscrimination, including relevant BPs and ARs, in the packet given to all who participate in interviews of prospective employees. Ensure that each individual signs to acknowledge that they have received this information.
3. Continue to provide nondiscrimination policies to all employees annually. This can be included on the district website and sent via e-mail with other annual notices to employees.

Implementation Status: Begun

Ratings



3.2 Employee Recruitment/Selection

Standard

The LEA has implemented employment procedures that comply with legislation and its collective bargaining agreements, including for management, short-term and substitute employees (EC 44914-44921, 45103, 44258.9, 44265.2, 33126, 35030, 35031, 44929.20; GC 3511.1, 53260-53264, 54946*).

*GC 54946 no longer exists.

Findings

1. In the process of employee recruitment and selection, the district is complying with the terms of its collective bargaining agreements for all employees, including management, short-term and substitute employees.
2. The district's current county administrator's contract is a four-year contract, valid through June 30, 2028.
3. Interviewees indicated and documents showed that the district monitors credentials for its certificated staff to avoid issues such as expired credentials and staff teaching subjects for which they are not credentialed.
4. The district did not provide evidence that it monitors certificated substitutes and short-term employees to ensure their employment does not exceed 75% of the year, as required by EC 44918.
5. A review of a random sampling of certificated personnel files revealed that files contained documents confirming that the employee possessed the appropriate teaching credential.
6. The district provided desk manuals or SOPs for verifying credentials.

Recommendations for Recovery

The district should:

1. Continue to ensure that contracts with the county administrator and any future superintendents do not exceed four years.
2. Continue to track, monitor and continually verify the status of certificated staff members' credentials.
3. Develop a tracking system to monitor certificated substitutes and short-term employees to ensure their employment does not exceed 75% of the year.
4. During hiring, orientation or training, continue to ensure that each certificated staff member possesses a valid teaching credential in accordance with requirements of the California Commission on Teacher Credentialing (CTC).
5. Continue to maintain a desk manual or SOPs for verifying and monitoring credentials.

Implementation Status: Begun

Ratings



3.3 Employee Recruitment/Selection

Standard

The LEA has established and implemented pre-employment requirements (EC 44237, 45125, 45125.1, 45125.01, 44332.6, 44346.1, 44830.1, 45122.1, 44839, 49406).

Findings

1. FCMAT reviewed a random sampling of recent recruitment documents for both certificated and classified staff. The reference check form was completed but was not signed by representatives from HR and was not included in the personnel file.
2. The reference checklists contained the standard question about whether the employee has been the subject of an investigation regarding misconduct related to students; however, the checklist did not include the HR staff or supervisor signature verifying this was completed.
3. The district has BPs 4112.5, 4212.5 and 4312.5, which address criminal background checks and require the district to have at least one employee who is registered as a custodian of record with the Department of Justice (DOJ), which means they are cleared for and responsible for upholding the higher level of confidentiality required for fingerprinting. These BPs were last reviewed on June 18, 2024.
4. Evidence was provided to show that the district's current custodian of records is authorized to perform the function and to retain and securely store criminal background check information. The district is planning to transition the custodian of records function to another employee, who is being trained.
5. Evidence indicates the district is tracking tuberculosis (TB) testing in accordance with the law for its employees and has processes and procedures for this.

Recommendations for Recovery

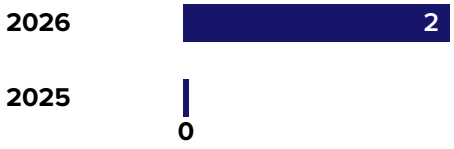
The district should:

1. Continue to ensure that a reference check is performed for every job applicant who is offered a position, and that HR verifies the reference check was completed by signing the new hire checklist. Ensure that this checklist is included in the personnel file.
2. Ensure that HR staff verify that the reference check is signed by the individual who completed the reference and is included in the personnel file.
3. Continue to include the following question on the reference check form: "Has the applicant been the subject of an investigation regarding misconduct related to students?"
4. Continue to use the new hire checklist and require that it be signed by both the applicant and the individual from HR who is involved in recruitment and hiring.
5. Continue to include reference checks on the new hire checklist.
6. Continue to include fingerprint clearance on the new hire checklist; ensure that it includes the date of clearance from the DOJ and who verified the clearance.

7. Continue to maintain procedures identified by the Department of Justice for retaining and storing criminal background checks, as well as timelines and procedures for disposing of records no longer needed.
8. Continue to maintain procedures to track all employees' TB testing status.
9. Continue to annually review TB status records and inform employees when a new TB clearance is required.

Implementation Status: Begun

Ratings



3.4 Employee Recruitment/Selection

Standard

The LEA has a recruitment plan based on an assessment of the LEA's needs for specific skills, knowledge, and abilities, and has defined selection procedures. The LEA has established an adequate recruitment budget based on its circumstances. Job applications meet legal requirements and LEA needs.

Findings

1. In interviews, staff indicated that the HR Department had an adequate budget for recruitment for fiscal year 2025-26.
2. Staff reported that principals, vice principals and HR Department members attended multiple career fairs at universities and colleges to recruit certificated staff.
3. The district has BPs 4111, 4211 and 4311, which establish a plan for recruitment and selection of certificated, classified and management/confidential staff. All three BPs were last reviewed in June 2024, and recruitment and selection processes and procedures are consistent with applicable law and the district's needs.

Recommendations for Recovery

The district should:

1. Continue to budget for recruitment activities, including travel to colleges and universities.
2. Continue to include principals and vice principals in these recruiting trips.
3. Continue to update and revise BPs 4111, 4211 and 4311 as needed.

Implementation Status: Sustained

Ratings



4.1 Induction and Professional Learning

Standard

The LEA has established a process by which all employee notices and in-service trainings are provided and documented as required by law. The LEA also provides annual professional development to managers/site administrators (EC 231.5, 44691, 56240; Penal Code 11166.5; 8 CCR 3204, 5193; GC 8355, 12940, 12950.1; 34 CFR 104.8).

Findings

1. Evidence was provided that required training specific to an employee's job function is completed by staff and facilitated by an outside provider. Evidence of the process provided to FCMAT included HR desk manuals that indicate staff responsible for ensuring that appropriate employee notices were issued and that in-services were monitored for completion.
2. Evidence was provided to indicate that the district is fulfilling its obligation to ensure staff are trained on mandated reporter requirements, blood-borne pathogens, drug- and alcohol-free workplace, workplace violence prevention, sexual harassment prevention, diversity, nondiscrimination, and other required topics.
3. Evidence indicated that some personnel files had training records but others did not. The training is tracked by Keenan, but that information is not being reconciled with all personnel files to provide verification that individual employees are completing all their required trainings.

Recommendations for Recovery

The district should:

1. Annually distribute notices to all employees regarding required annual policy acknowledgments and trainings. Ensure that the notices comply with relevant federal and state laws.
2. Continue to ensure that it is providing appropriate and required training in accordance with its board policies and federal and state law.
3. Ensure that all training records are reconciled with every employee's personnel file to provide verification that each employee has completed all appropriate and required trainings.

Implementation Status: Begun

Ratings



4.2 Induction and Professional Learning

Standard

The LEA has developed and implemented an employment checklist to be used for all new employees that includes LEA forms and those required by law. Initial orientation and materials are provided for all new staff in all classifications: substitutes, certificated, classified and management.

Findings

1. FCMAT conducted a review of the personnel files of recent new hires. The files included certificated, classified, certificated management, and classified management employees. Although the district provided FCMAT with sample new hire checklists specific to each classification, instances of these in the personnel files had not been completed correctly and lacked employer signatures to verify that documents and tasks were completed.
2. No evidence was provided to indicate that the district has orientation manuals or materials specific to each job classification.

Recommendations for Recovery

The district should:

1. Ensure that each completed checklist includes the date and the employer's and employee's signature to verify that appropriate forms and documents were provided to the new employee.
2. Develop new employee orientation materials for substitute, certificated, classified, and management employees.

Implementation Status: Planning

Ratings



4.3 Induction and Professional Learning

Standard

Personnel staff members attend trainings on best practices, regulations and requirements for personnel functions, including the department's policies and procedures. Personnel staff members also receive training on the use of technology that will help them perform their job responsibilities.

Findings

1. Evidence and interviews indicated that staff have diligently attended a variety of relevant HR trainings covering various functions.
2. Interviewees indicated that the district has developed training plans for each employee or job classification in the HR Department.
3. Interviewees indicated that when staff attend various trainings, that training information is being shared with appropriate HR staff members. No formal cross-training has begun, but the plan is for it to take place once staff are adequately trained in their primary responsibilities.
4. Evidence was provided to indicate that HR staff members receive training on the use of technology to help them perform their job responsibilities.

Recommendations for Recovery

The district should:

1. Continue to maintain and update training plans for each job classification in the HR Department.
2. Continue to ensure that staff have the option to attend trainings related to all personnel department functions and responsibilities.
3. When staff attend training, continue to ensure that the training information is shared with the whole department to help develop best practices.
4. As staff become adequately trained in performing their primary job functions, implement cross-training to ensure HR operations can continue in the event of an absence.

Implementation Status: Implemented

Ratings



5.1 Operational Procedures

Standard

The LEA properly administers regulations or agreements covering various types of leaves (EC 45190-45210, 44962-44988; LC 245-249, 2810.5). Tracking of employee absences and use of time off in all categories is timely and is reported to payroll for any necessary salary adjustments.

Findings

1. The district has BPs 4161, 4261 and 4361, and ARs 4161, 4161.2, 4261, 4261.2, 4361 and 4361.2, all of which are about employee leave.

   With the exception of AR 4361.2, which was last reviewed on September 16, 2019, these BPs and ARs were last reviewed on August 14, 2024.

2. Interviewees indicated that the district is monitoring employee leave. Although the district uses Frontline absence management software, no evidence was provided to show that the district is reconciling Frontline with its financial system, Escape.

3. The district provided no evidence that staff ensure leave is managed in accordance with policies and regulations and/or relevant collective bargaining agreements.

4. The district provided evidence that it makes payroll adjustments as needed due to leave; however, no evidence was provided to indicate that it provides these payroll adjustments and associated reconciliations to payroll in a timely manner.

5. Interviewees indicated that HR staff meet with payroll to discuss leaves of absence; however, no documents were provided to indicate this occurs regularly to ensure staff are being paid correctly while on leave.

6. Interviewees indicated that HR staff have received training regarding leaves of absence.

7. No evidence was provided to indicate that the district has a leave of absence manual or documented processes and procedures for various types of leave.

Recommendations for Recovery

The district should:

1. Continue to monitor leave-related BPs and ARs to ensure they reflect current law and district practices.

2. Ensure the Frontline database used to track and monitor leaves of absence is reconciled with Escape.

3. Ensure that all leave is managed in accordance with applicable board policy and/or collective bargaining agreements.

4. Document monthly meetings of human resources and payroll staff and managers regarding leaves of absence and reconciliation of data. Ensure documentation of these meetings includes the date and time of the meeting as well as who attended.

5. Develop a leave of absence manual or documented process and procedures for leaves of absence, and ensure HR staff and employees are aware of them.

Implementation Status: Planning

Ratings



5.2 Operational Procedures

Standard

The LEA maintains a seniority list of certificated employees that contains each employee's first date of paid service and credentials held (EC 44844-44846). Certificated staff verify the accuracy of this information in writing.

Findings

1. Evidence provided by the district indicates the district is maintaining and monitoring complete seniority lists for certificated and classified employees.
2. Interviewees stated that the district successfully negotiated with the Plumas County Teachers Association regarding procedures to determine which employee has seniority when two or more employees have the same first date of paid service.

Recommendation for Recovery

The district should:

1. Continue to maintain and monitor its seniority list language with the certificated and classified employee associations.

Implementation Status: Implemented

Ratings



5.3 Operational Procedures

Standard

The LEA reports changes in the employment status of a certificated employee to the Commission on Teacher Credentialing (CTC) and other LEAs as required (EC 44030.5, 44242.5, 44939.5, 44940).

Findings

1. The district did not provide evidence that it has developed a process for reporting to the CTC when a certificated employee's employment status changes (e.g., separates from the district either voluntarily or involuntary), as required by EC 44030.5.
2. The district provided evidence that it has developed a process to report a former employees' potential misconduct when another local educational agency (LEA) is considering hiring that individual.
3. The district provided evidence that it tracks employees' credential status.

Recommendations for Recovery

The district should:

1. Establish a process for reporting potential misconduct to the CTC when a certificated employee's employment status changes.
2. Continue to maintain the process for disclosing a former employee's misconduct to another LEA when that LEA is considering hiring that individual.

Implementation Status: Begun

Ratings



5.4 Operational Procedures

Standard

Personnel files are complete, secure and available for inspection (EC 44031; LC 1198.5).

Findings

1. In interviews, HR staff indicated that the department uses electronic personnel files. Files were secure and available for FCMAT to inspect as part of this comprehensive review. It was not clear to FCMAT whether it is appropriate for certain HR staff who have access to the personnel files to have this access. FCMAT conducted a random sampling of personnel files to determine whether they contained all required information and found that the files were incomplete. Numerous files were either missing altogether or lacked appropriate documents. Some files were missing employment applications, annual notices, oath of office, evaluations, or other documents. In addition, some files contained several different spellings of the employee's first name.
2. The district reported that much of the above information was in other files or programs and that it had not moved the information into the electronic personnel file system. The electronic personnel file system is not well organized, and the district has no processes or procedures for uploading files to it. It was difficult for the staff to search for and retrieve requested documents.

Recommendations for Recovery

The district should:

1. Create subfolders within the personnel file to ensure all required documents are tracked, uploaded and filed correctly in the electronic system.
2. If it continues to use separate systems for training records, tracking leaves of absence, or to maintain electronic documents, develop process and procedures to ensure all of those files are saved and then transferred accurately to the personnel file system.

Implementation Status: Planning

Ratings



5.5 Operational Procedures

Standard

Current job descriptions are established for each type of work performed by certificated and classified employees (EC 35020, 45109). These job descriptions are in compliance with the Americans with Disabilities Act (ADA) requirements and accurately identify all essential and marginal functions and duties of each position.

Findings

1. The HR section of the district website does not currently contain any classified, certificated, management or confidential job descriptions; these were available on the website during FCMAT's 2025 comprehensive review. Staff indicated that the job descriptions were under review and revision.
2. The sample set of job descriptions provided by the district included essential functions and duties of each position as defined by the Americans with Disability Act.
3. The job descriptions shared with the FCMAT team either lack board approval dates or were approved by the county board of education rather than the district's board of trustees.
4. Some of the job descriptions shared with the team were incorrect with regard to the salary schedule for the position.
5. Other than a reclassification article in its bargaining agreement with classified employees, the district did not provide any evidence to indicate that it regularly reviews each job description to ensure the functions and tasks are still appropriate for that particular job classification.

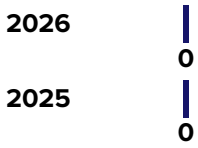
Recommendations for Recovery

The district should:

1. Ensure that all certificated, classified, management and confidential job descriptions are posted on the HR section of the district website.
2. Ensure that each job description includes a board approval date and correct salary schedule reference.
3. Work with labor associations to develop a process to regularly review job descriptions and update and revise them as needed.
4. During the review and revision of job descriptions, continue to ensure that all job descriptions comply with the Americans with Disabilities Act.

Implementation Status: None

Ratings



5.6 Operational Procedures

Standard

The LEA has procedures in place that ensure personnel and payroll staff meet regularly to solve problems and issues that arise during the processing of new employees, classification changes, employee promotions, managing paid and unpaid leaves and other functions.

Findings

1. The district provided evidence that it conducts monthly staff meetings with all departments; there was no indication that personnel and payroll issues were being discussed. However, at the time of fieldwork, the employee responsible for payroll was a member of the HR department and was communicating regularly with the HR team.
2. The district provided a tracking sheet and meeting agendas for processing new employees, making classification changes, processing employee promotions, managing paid and unpaid leaves, or performing other employment-related functions.

Recommendations for Recovery

The district should:

1. Continue to document, track and monitor when specific problems or issues are addressed during district office staff meetings. Ensure that the HR Department and payroll staff memorialize ongoing issues or concerns.
2. Continue to develop and implement efficient and effective procedures for processing of new employees, making classification changes, processing employee promotions, managing paid and unpaid leaves, and performing other employment-related functions.

Implementation Status: Begun

Ratings



5.7 Operational Procedures

Standard

The LEA has established and uses certificated and classified staffing formulas to guide the number of full-time equivalent positions allocated to sites, programs and departments.

Findings

1. The district has negotiated class size limits with its certificated bargaining unit. These are outlined in the bargaining agreement, Section 6 – Class Size.
2. The district provided evidence that it analyzes enrollment trends annually and applies staffing formulas to determine staffing in its schools, programs and departments. This information was gathered and is contained in the district's reduction in force plan. The analysis uses the district's collective bargaining agreements as well as Education Code.
3. The district provided no evidence that it analyzes staffing to determine the effect of retirements and whether it should offer a retirement incentive.

Recommendations for Recovery

The district should:

1. Continue to adhere to the provisions of its collective bargaining agreement regarding class size.
2. Continue to work with the Business Department and schools to review and analyze student enrollment trends and make staffing adjustments as needed.
3. Continue to analyze enrollment and staffing formulas for each school, program and department so it can track student enrollment and class sizes as outlined in the collective bargaining agreement.
4. Periodically analyze staffing to determine the effect of retirements and whether it should offer a retirement incentive.

Implementation Status: Implemented

Ratings



5.8 Operational Procedures

Standard

The LEA's electronic employee information systems are capable of collecting, analyzing, maintaining, and reporting the data required for local use and state and federal reporting, including but not limited to: budgeting; payroll; credentials; seniority; evaluations; and personnel by funding source, program, Statewide Educator ID, location, and demographic data as required for CALPADS/CBEDS.

Findings

1. The district uses Escape as its financial system. The system includes a human resources module that integrates HR functions.
2. The district has used the position control module in Escape to help track and monitor budgeting, payroll, credentials, seniority, and funding source.
3. The district has established an internal process for changes made to position control.
4. Interviews and documents provided indicate that HR staff updated Escape as well as Aeries, the district's student information system, with employees' credential information for CALPADS and CBEDS submissions.
5. Evidence was provided that staff review their CALPADS and CBEDS submissions for accuracy prior to certification.

Recommendations for Recovery

The district should:

1. Continue to follow its established position control procedure.
2. Continue to track and monitor its Escape and Aeries systems.
3. Continue to review and monitor its CALPADS and CBEDS submissions.

Implementation Status: Implemented

Ratings



6.1 Compliance Practices

Standard

The LEA's nondiscrimination policy, administrative regulations and the availability of complaint procedures are regularly publicized within the LEA and in the community, including posting in all schools and offices, staff lounges and student government meeting rooms. The LEA has established a process that allows employees to have their concerns heard in an expeditious and unbiased manner (GC 11135, 53296-53299; EC 35186, 44112-44114; 5 CCR 4680-4687).

Findings

1. The district revised BP 4030 in August 2025 and revised AR 4030 in April 2026.
2. In August 2025, the district revised both BP and AR 1312.3 – Uniform Complaint Procedures, which establish a process that allows employees to have their concerns heard in an expeditious and unbiased manner.
3. The district provided evidence that state and federal compliance posters are posted in the schools and in appropriate offices or staff lounges.
4. The district's BPs and ARs relating to complaint procedures are published and available on the district website and are included in the annual notifications for employees.

Recommendations for Recovery

The district should:

1. Continue to update and revise as needed its BPs and ARs related to uniform complaint procedures.
2. Continue to publicize its nondiscrimination policy information and any updates to these policies, both within the district and to the community.

Implementation Status: Implemented

Ratings



6.2 Compliance Practices

Standard

The LEA is in compliance with federal and state regulations related to personnel.

Findings

1. Information from interviews and documents provided indicated that several BPs and ARs, as well as internal processes and procedures, have been combined with those of the county office of education. The county office of education and the district are separate entities, and each of their boards has different roles; their BPs and ARs need to be clearly separated. Processes and procedures for certain administrative functions for both entities may be the same; when this is the case, the process or procedure must clearly indicate that it applies to both. However, the best practice is to have separate policies and procedures even when they are identical.
2. The Public Employment Relations Board (PERB) ruled in June 1999 that the district and county office of education are separate employers under the Educational Employment Relations Act (EERA) and therefore cannot negotiate as though they were one entity. Instead, they should split into two different bargaining units. To date, the district has not implemented the recommendations from the 1999 PERB ruling. In addition, evidence submitted indicated that the district still includes staff from the county office of education in its bargaining process.
3. The current agreement with the certificated bargaining unit delineates between the district and the county office of education. Separate agreements with each entity would be preferable. School districts and county offices of education have different roles and serve different types of students, and the management needs of the two entities may differ. The same is true for employees: they work in different settings.
4. For all of its board policies and administrative regulations, the district subscribes to GAMUT, which is the CSBA's online resource and service for school governance policies.
5. The district has a link to GAMUT on its website; however, all district and county office BPs and ARs on the website are commingled. As stated in finding 1, above, county boards of education and district boards of education have different roles, so their BPs and ARs need to be clearly separated. Having them separated within GAMUT would make clear to readers which policies and regulations pertain to which entity.
6. The district has identified a staff member to serve as the Title IX compliance officer, consistent with Title IX and BP 4030.
7. The district maintains a California Occupational Safety and Health Administration (OSHA) log for all work sites; however, no evidence was provided that a log is posted at each work site as required.
8. The district provided evidence that state and federal compliance posters are posted in the schools and in appropriate offices or staff lounges.

Recommendations for Recovery

The district should:

1. Separate its board policies, administrative regulations and internal process and procedures from those of the county office of education.
2. Work with its certificated labor partners to separate county office staff positions from district staff positions, and implement the recommendation from the 1999 PERB ruling.
3. Continue to subscribe to GAMUT for its BPs and ARs.
4. Ensure that its BPs and ARs are clearly marked as district documents in GAMUT, and update the BPs and ARs posted on its website to reflect this.
5. Continue to revisit and update all of its board policies and administrative regulations regularly and whenever CSBA provides updates based on changes in the law.
6. Continue to comply with GC 12950(a) by posting requirements concerning harassment and or discrimination (GC 12940).
7. Continue to identify a staff member to serve as the Title IX compliance officer.
8. Continue to maintain an OSHA log for all work sites.
9. Post a copy of the OSHA log at each work site as required.

Implementation Status: Begun

Ratings



6.3 Compliance Practices

Standard

The LEA has properly identified exempt and nonexempt employees and has developed and implemented rules and regulations for overtime that are in compliance with the Fair Labor Standards Act and California statutes (EC 45127, 45128, 45130; 29 CFR, Chapter 8, 201-219).

Findings

1. No evidence was provided or available on the district website to indicate that job descriptions and salary schedules include a Fair Labor Standards Act (FLSA) section that designates the position as either exempt or nonexempt (exempt positions cannot accrue overtime; nonexempt positions can accrue overtime). Accurate job descriptions that comply with FLSA requirements help ensure employees are compensated appropriately and are correctly classified for overtime eligibility.
2. The salary schedules posted on the HR section of the district website do not indicate if they are district salary schedules or county office salary schedules.
3. Some salary schedules do not include a board approval date.

Recommendations for Recovery

The district should:

1. Ensure each job description and accompanying salary schedule is publicly available on its website, and verify that each position's FLSA designation is the same in the job description and on the salary schedule.
2. Develop an internal process or procedure to periodically update all job descriptions to ensure they comply with FLSA.
3. Separate county office and district salary schedules.
4. Ensure the district's salary schedules include a board approval date.
5. Develop and implement rules and regulations for overtime that align with FLSA.

Implementation Status: Planning

Ratings



7.1 Evaluation

Standard

The LEA has established and implemented processes and procedures for the regular written evaluation and assessment of the superintendent, classified, certificated and management employees (EC 44663, 45113; GC 3543.2).

Findings

1. The district provided evidence that supervisors track each employees' evaluation; this includes evaluations for both county office and district employees.
2. The evidence provided shows that evaluations of certificated and classified staff are being completed, and that those processes and procedures are outlined the collective bargaining agreement. However, no evidence was provided of any written procedures or guidelines for evaluations of confidential or management employees.
3. An employee handbook was posted on the website. It has information on performance evaluations, including the following:

   > Upon completion of your probationary period, your immediate supervisor will formally evaluate you at least once a year (classified) or once every other year (certificated). Your evaluation will be discussed with you and you will be able to write any comments you wish to have attached to the evaluation which is placed in your personnel file.

4. Board Policy 2140 – Evaluation of the Superintendent states that the board should annually conduct a formal evaluation of the superintendent's performance and assess the superintendent's effectiveness in leading the district toward established goals. This policy was adopted in December 2011 and was reviewed in April 2026.
5. Board Policy 4315 – Evaluation/Supervision states that the superintendent "shall develop objective evaluation guidelines and standards for use in the district evaluation system for certificated administrative and supervisory personnel." It also states, "Classified senior management and supervisory employees shall be evaluated in accordance with the procedures developed by the Superintendent or designee and approved by the board." This policy was adopted in December 2011 and has not been revised.

   Evaluation guidelines related to EC 4115 and 4215 are governed by collective bargaining contract and are not discussed here.

Recommendations for Recovery

The district should:

1. Continue to track evaluations for certificated and classified staff.
2. Continue to assign a supervisor to each employee who is to be evaluated.
3. Document a process to ensure that evaluations are performed regularly for the superintendent as well as for classified, certificated and management employees.
4. Ensure that management and confidential staff are evaluated.

5. Develop objective evaluation guidelines and standards for certificated administrative, confidential, and supervisory personnel to use when conducting evaluations of employees they supervise.

Implementation Status: Begun

Ratings



7.2 Evaluation

Standard

Management has the ability to evaluate job requirements and duties and match those to the employee's work performance. All employees are evaluated on performance by a management-level employee knowledgeable about their work performance at least annually or as prescribed by the applicable collective bargaining agreement. The evaluation criteria are clearly communicated and, to the extent possible, measurable. The evaluation includes follow-up on prior performance issues and establishes goals to improve future performance. Employees are evaluated in a manner that effectively uses the probationary period.

Findings

1. The district provided evidence of training conducted in 2025 related to evaluations; however, it did not provide the date of a sign-in sheet for the training to show who attended, or documents to indicate that the evaluation training was completed or by staff and administrators. The district needs to ensure that new management staff are appropriately trained on its new online evaluation platform.
2. The district provided no evidence indicating that any staff member is on a performance improvement plan (PIP) or related measures.
3. Interviewees indicated that the district developed a new online evaluation platform and was working with administrators to ensure staff were trained on it. The purpose of the platform is to help the HR Department monitor evaluations in accordance with the contract and to provide a centralized tracking system that management can use.
4. No evidence was provided to ensure that probationary certificated and classified staff were being evaluated appropriately or had received feedback on performance during the probationary period. In addition, documents provided to the team for probationary employees were blank or contained no employee data.
5. Although some evaluations were being completed, FCMAT was unable to determine when the evaluations were initially sent to management staff and when they were due to the HR department.
6. FCMAT was unable to determine the standards used for the evaluation of managers and whether or not high standards of ethical behavior were expected.
7. The training file provided also did not include contact information for the HR Department if a supervisor or administrator had a follow-up question.

Recommendations for Recovery

The district should:

1. Ensure that when it provides training it includes in its records the date of the training and a sign-in sheet to record who attended.
2. Ensure that all new management and supervisory staff attend training on evaluations as part of their orientation and training process.

3. Include HR Department contact information in the training materials in case trainees have follow-up questions.
4. Ensure that certificated and classified probationary employees are evaluated in accordance with their respective collective bargaining agreements.
5. Ensure the new online evaluation platform includes when initial requests for probationary evaluations are sent out and when they are due.

Implementation Status: Begun

Ratings



8.1 Employee Services

Standard

The LEA provides employees with periodic printed communications on employee benefits. Timely notification of annual open enrollment periods is sent to all employees, and information about dependents is verified periodically.

Findings

1. Evidence was provided to indicate that the district sent out health insurance open enrollment notices to classified and certificated staff in August and September of 2025. This information also included the cost of each benefits plan and the various plan tiers (employee, employee plus one, and family).
2. According to interviews and information provided by the district, the verification of dependents is conducted by the district's vendor, Central Valley Trust (CVT).

Recommendations for Recovery

The district should:

1. Continue to send out timely notices to classified and certificated staff regarding open enrollment.
2. Continue to send open enrollment information to staff, and ensure that it includes the cost of each plan for an employee, employee plus one, and family.
3. Develop a plan to verify dependent eligibility annually, regardless of CVT's timeline for verification.

Implementation Status: Implemented

Ratings



8.2 Employee Services

Standard

The LEA's risk management unit is actively involved in providing injured workers with an opportunity to participate in a modified duty or return-to-work program. Updates are provided to the cabinet.

Findings

1. The district has BPs and ARs 4113.4, 4213.4 and 4313.4 that address work-related injuries and temporary modified duty; however, BP 4113.4 – Temporary Modified/Light Duty Assignment has not been reviewed since 2011.
2. Evidence indicated that the district has developed return-to-work procedures. The procedures contain information pertaining to leaves of absences that are specific to the workers' compensation process. In addition, they include information pertaining to management employees and their responsibilities during this process. However, managers interviewed were unaware of these procedures, and this information is not currently available on the HR section of the district's website.
3. The documents provided by the district indicate that it is tracking workers' compensation claims and work-related injuries. The tracking sheet does not indicate whether the correct forms have been provided to the employee in accordance with Department of Industrial Relations requirements—specifically, whether required forms, such as the DWC-1 form, have been completed.
4. Evidence provided by the district indicates that workers' compensation claims are being discussed during cabinet meetings to ensure the appropriate staff are updated and aware of each case.

Recommendations for Recovery

The district should:

1. Periodically review BPs and ARs regarding work-related injuries and temporary modified duty.
2. Continue to update the district's written return-to-work procedure.
3. Upload the written return-to-work procedure to the HR section of the district website and inform employees that it is available.
4. Provide the workers' compensation return-to-work procedures to management employees and train them in their use.
5. Add to its existing workers' compensation tracking sheet a list of all paperwork that must be provided to the employee in the event of a workplace injury.

Implementation Status: Planning

Ratings



9.1 Employer/Employee Relations

Standard

The LEA has adopted and published an employee salary schedule for every position and has a system in place to implement it without delays (EC 45023, 45101, 45160).

Findings

1. The HR Department section of the district website includes all salary schedules.
2. The HR section of the district website has both county office of education and district salary schedules. Some staff are unsure which agency they officially work for, and this commingling of information does not provide the needed clarification.
3. Only some of the salary schedules posted on the HR section of the district website include a board approval date.
4. Some information in job descriptions conflicts with information in posted salary schedules. For example, the salary schedule indicates that the HR supervisor position is nonexempt, but the job description indicates it is an exempt position per FLSA guidelines.

Recommendations for Recovery

The district should:

1. Continue to ensure that all district salary schedules are posted to the HR Department section of the district website.
2. Separate district salary schedules from county office salary schedules. Ensure that county office information is separate and distinct from district information.
3. Include board approval dates on all salary schedules to ensure it is paying employees correctly in accordance with the most recent salary schedule. For salary schedules that lack a board approval date, ensure the board approves the salary schedule.
4. Ensure that the information about each position's classification (e.g., exempt or nonexempt) is the same on both the salary schedule and the job description and that both comply with the FLSA.

Implementation Status: Begun

Ratings



9.2 Employer/Employee Relations

Standard

The LEA has developed parameters and guidelines for collective bargaining that ensure that the collective bargaining agreements do not impede the effectiveness and efficiency of LEA operations and service delivery. Management analyzes the collective bargaining agreements to identify any characteristics that impede effective delivery of LEA services. The LEA identifies those issues for consideration by the board.

Findings

1. The district completed public disclosure documents for its collective bargaining agreements. However, some of the documents provided as proof of this lacked signatures from the county administrator and/or the chief business official (CBO). These signatures are required by law; they indicate that the district can afford the agreement with the labor organization. In addition, for the public disclosures to be considered complete, they must be signed by the superintendent and CBO before the board is notified of and approves any agreement.
2. Other than the incomplete public disclosure documents, no evidence was provided to indicate that the district analyzed the impact of any salary adjustment on its multiyear financial projection during negotiations for fiscal year 2025-26.
3. No evidence was provided to FCMAT to indicate that the HR Department discussed the impacts of contract language on the district or conducted a management survey to determine whether any contract language inhibits the district's ability to meet the mission statement or Local Control and Accountability Plan (LCAP).
4. No evidence was provided to indicate that the district developed its negotiation parameters before starting the collective bargaining process. For the current fiscal year, the district listed negotiations only on its July 22, 2025, board meeting agenda, which was a public meeting. This can result in negotiation parameters being provided in a nonconfidential environment or not provided at all. Negotiation parameters need to be sought and provided in closed session to ensure confidentiality.
5. No evidence was provided to indicate that the district conducted training on the legal process of negotiations or PERB. In addition, no evidence was provided to indicate that the district ensures its negotiations team includes individuals who are knowledgeable about the impacts of contract language changes.

Recommendations for Recovery

The district should:

1. Ensure that public disclosure forms are complete and are signed by both the county administrator and CBO before approval.
2. Ensure that it develops negotiation parameters before negotiations begin. Ensure that recommendations regarding salary adjustments and other negotiable items are possible while still keeping the district financially sound.

3. Provide training for the district's negotiating team to ensure the negotiation process complies with the law and PERB regulations.
4. Ensure that the district's negotiation teams include individuals who are knowledgeable about the impact that changes in contract language may have on schools and departments.

Implementation Status: Begun

Ratings



9.3 Employer/Employee Relations

Standard

The LEA has a process that provides management and the board with information on the impact of all bargaining proposals.

Finding

1. No information was provided to indicate that the district shares the impact of tentative bargaining agreements with management or the board.

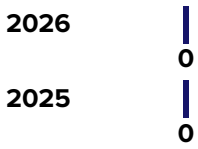
Recommendations for Recovery

The district should:

1. Share the impact of proposals, tentative agreements, and approved bargaining agreements with management and the board.
2. When a tentative agreement is reached, start preparing a summary of major contract changes and their impact(s), and share this information with the board.
3. Share the above-mentioned summary of the tentative agreement with all administrators, supervisors and management staff to ensure they are aware of proposed changes to the collective bargaining agreement(s).

Implementation Status: None

Ratings



9.4 Employer/Employee Relations

Standard

Bargaining proposals are sunshined in accordance with the law to allow public input (GC 3547).

Findings

1. The district has BPs regarding initial proposals or sunshining, but they have not been updated, reviewed or revised in many years. Specifically, BP and AR 4143.1 were approved on December 13, 2011 and September 16, 2019, respectively; and BP and AR 4243.1 were also approved on those same dates, respectively. None of these have been revised since.
2. Government Code 3547 requires that initial bargaining proposals be made public, and that the public be given a chance to comment or express their opinion on the district's initial bargaining proposal. This allows constituents to be informed about the issues under discussion and the nature and details of any proposal. Then the board must formally adopt its own initial proposal. The adoption requirement is only for the district's initial bargaining proposal, not that of the employee bargaining group. However, the employee bargaining group is required to provide its initial bargaining proposal for public input as well.
3. Documents provided indicate that the district completed its sunshine provision for the 2025-26 fiscal year in May 2025 by having the board approve its initial bargaining proposal. However, no evidence was provided to suggest that the district held a public hearing as required by GC 3547.

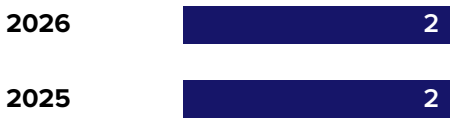
Recommendations for Recovery

The district should:

1. Regularly review BPs and ARs 4143.1 and 4243.1, and update each as needed.
2. Before beginning negotiations, post the district's initial bargaining proposal to the district's board agenda, and provide a time for public comment. Once public comment has concluded, the district can adopt its own bargaining proposal.
3. Ensure that the rules regarding the sunshine provision in GC 3547 are being followed.

Implementation Status: Begun

Ratings



9.5 Employer/Employee Relations

Standard

The LEA provides all managers and supervisors (certificated and classified) with training in contract management.

Findings

1. The district did not provide any documents indicating that its administrators, managers or supervisors had received training on grievance processing or contract management, either ongoing or when hired.
2. The district provided no evidence of processes, procedures, or standard forms used to handle the grievance process.

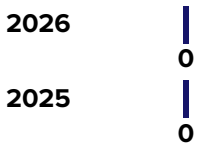
Recommendations for Recovery

The district should:

1. Develop training materials and conduct training regarding grievance processing and contract management for both new and existing administrators, managers and supervisors.
2. Develop processes and procedures for handling grievances, and ensure that these are shared with new and existing administrators, supervisors and managers.

Implementation Status: None

Ratings



Pupil Achievement

1.1 Leadership and Organizational Capacity

Standard

The LEA has the leadership, culture and organizational capacity to implement and maintain systemic reform and high expectations to improve student achievement and learning as defined in the LEA's Local Control Accountability Plan (LCAP) and other aligned LEA and school site plans. The organization demonstrates a commitment to attract, develop, and retain competent educational services employees, in alignment with pupil achievement objectives.

Findings

1. During the first comprehensive review in 2025, the district had core values and strategic goals focused on student learning and had established "District Wide High 5s" to guide its improvement efforts. However, these were not aligned with its 2024-25 LCAP or with certain district instructional initiatives.

2. The district has now discontinued its "District Wide High 5s" and established "Top 3 Rooted Priorities," which are as follows:

    1. Rooted in a MTSS Framework-Build from Tier 1 (Academics, SEL, Behavior, and Attendance).

    2. Rooted in PLCs-district-wide.

    3. Rooted in policies, processes, communication, and transparency through a tiered system of support for all educational partners.

    The district's "Top 3 Rooted Priorities" were informed by LCAP survey results and input from the instructional leadership team and district office staff; they are districtwide expectations to improve consistency across district schools. The "Top 3 Rooted Priorities" are aligned with the district's 2025-26 LCAP. For example, LCAP Action 3.1, which stipulates professional learning community (PLC) training, is aligned with "rooted in PLCs-district-wide." In addition, many LCAP actions are related to Tier 1 practices, which are schoolwide instruction and support opportunities available to all students, such as positive behavioral interventions and supports (PBIS) and University of Florida Literacy Institute (UFLI) science of reading training.

3. The district developed a process and procedures for aligning a School Plan for Student Achievement (SPSA) with its LCAP, and on March 17, 2026, it provided school administrators with training on this. The district's written procedure includes links to resources and lists each of the district's LCAP goals, with example activities schools may include in their SPSA that are aligned with each goal. In addition, the district's written procedure outlines how it needs to be used by the school site council to develop a school's 2026–27 SPSA.

    In October 2025, the district provided training for district- and school-level administrators in how to use continuous improvement to systematically identify areas for improvement, implement intended improvements, collect data related to implementation, study the data, and use the evidence in decision making. Follow-up continuous improvement coaching was available to principals in the winter and spring of 2026, and most reported receiving coaching. Some principals shared evidence of how they were tracking data on an improvement initiative their coach was supporting them with. For example, Quincy High School is targeting math achievement, and the principal shared a driver diagram their

continuous improvement coach had helped them develop. A driver diagram is a continuous improvement tool that visually displays a theory of what specific factors and changes will contribute to reaching a goal.

4. District leaders continue to promote the use of evidence-based and research-based practices that include PBIS, i-Ready, and a Multi-Tiered System of Supports (MTSS).

   In 2024-25, the UFLI's Foundations curriculum, which is an evidence- and research-based program that teaches students the foundational skills to be proficient readers, was piloted at each district elementary school. UFLI was selected to help improve student literacy by strengthening phonemic awareness, decoding, and oral reading fluency skills. Now UFLI is being used in all the district's kindergarten through grade 2 classes.

5. The district continues to use a PLC structure in which all full- and part-time teachers are contractually required to meet monthly in their PLC. District PLCs use "3 Big Ideas – Focus on Students, Focus on Collaboration, and Focus on Results"[1] and the four critical questions from Rick DuFour's model for PLCs to focus educators on improving student learning through meaningful collaboration. The four critical questions are:[2]

   - What do we want all students to know and be able to do?
   - How will we know if they learn it?
   - How will we respond when some students do not learn?
   - How will we extend the learning for students who are already proficient?

   The Educational Services Department leaders continue to meet with the curricular team leads and provide suggestions to structure their grade -level or content-area PLC work. Suggestions have included activities such as facilitating a lesson study, reviewing and analyzing data, reviewing student work, and collaborating on teaching strategies.

   The California Collaborative for Educational Excellence (CCEE) has begun providing the district with technical assistance and will be working with the district's cabinet on the four essential questions for PLCs. The CCEE will also provide training and support for principals on PLCs.

6. Goal 3 of the district's LCAP is to, "Recruit and retain a highly-skilled, engaged, student-focused workforce while investing in ongoing professional learning and career growth opportunities."

   The target for the year three outcome of metric 3.1 of the district's LCAP states that 100% of teachers will be appropriately assigned and fully credentialed by 2026-27. According to the California School Dashboard, in 2024-25, 71.4% of the district's 98.92 full-time equivalent (FTE) teachers were appropriately assigned. In 2025-26, 73.7% of the district's 99.78 FTE teachers were appropriately assigned. The percentage increased slightly but continues to be below the statewide average of 82.5%.

   Action 3.1 of the district's LCAP is to annually evaluate staff professional learning needs and provide professional learning.

1 Source: District PowerPoint presentation for instructional coaches.

2 The district's wording of the four questions differs slightly from the original materials, but the substance of the questions remains the same. It is not uncommon for districts to vary the wording slightly when applying this model.

Recommendations for Recovery

The district should:

1. Continue to ensure that all parts of its LCAP are aligned with other district plans and initiatives.
2. Continue to follow its process and procedures for how to align its LCAP with SPSAs, and continue to provide training for school administrators.
3. Continue to provide training for district and school administrators and curricular leads on how to use continuous improvement to systematically identify areas for improvement, implement intended improvements, collect data related to implementation, study the data, and use the evidence in decision making.
4. Continue to prioritize increasing the number of appropriately assigned and fully credentialed teachers.
5. Continue annually evaluating staff professional learning needs and providing ongoing professional learning.

Implementation Status: Implemented

Ratings



1.2 Leadership and Organizational Capacity

Standard

The organizational structure clearly identifies key areas of authority and responsibility for educational services. Reporting lines in each area are clearly identified and logical.

Findings

1. The district continues to have an up-to-date organizational chart that includes the date it was last reviewed and updated (October 22, 2025).
2. The district's organizational chart continues to clearly display district and county office staff who work at the district office and district staff who provide districtwide services to students. It documents all educational services positions and accurately represents the department's structure. Educational services positions are aligned under appropriate management.
3. The district's organizational chart continues to be available to staff and the community through a link on its website.

Recommendations for Recovery

The district should:

1. Continue to review its organizational chart at least annually to ensure the positions and structure are accurate, and update it as necessary.
2. Continue to ensure that the reporting lines for educational services positions are clearly identified and logical.
3. Continue to ensure that its organizational chart is available to staff and the community.

Implementation Status: Sustained

Ratings



1.3 Leadership and Organizational Capacity

Standard

LEA leaders set the tone and establish the environment, exhibiting integrity and ethical values in carrying out their educational services responsibilities and directing the work of those they supervise.

Findings

1. The district continues to have core values, which are identified in its 2025-26 LCAP and are as follows:
    - Learning – We support continuous learning as the foundation for success.
    - Fiscal Responsibility – We fulfill our stewardship to provide for the students of today and tomorrow.
    - Compassion – We treat ourselves and others with compassion and respect.
    - Teamwork – We work together in a supportive and positive manner.
    - Individuality – We honor the unique gifts and contributions of each student, staff member, and community member.
    - Accountability – We follow through on our commitments and are responsible for our actions and results.
    - Communication – We engage in open, respectful, two-way communication.
2. Staff interviewed shared examples of behaviors and ethical conduct of Educational Services Department leaders that are congruent with the district's core values. For example, a school administrator reported that if they do not complete one of the activities on the monthly planning calendar for principals, they are contacted and supported in completing the activity, which reflects the district's core value of accountability.
3. The district's core values were reflected in certain district documents FCMAT reviewed. For example, the district followed its Board Policy 6161.1 by making the materials being considered for its mathematics and special education curriculum adoptions publicly available and holding public hearings and considering comments from educational partners. This process reflects the district's core value of communication.

Recommendations for Recovery

The district should:

1. Continue to review, revise and communicate core values regularly to ensure they are current and relevant.
2. Continue to ensure that Educational Services Department leaders continue to exhibit integrity and set a tone and maintain an environment congruent with the district's core values.
3. Continue to evaluate district processes, procedures and key documents to make sure they reflect the district's core values.

Implementation Status: Sustained

Ratings



1.4 Leadership and Organizational Capacity

Standard

The educational services department head is a member of the LEA's cabinet and participates in decision making early in the process.

Findings

1. The leader of the Educational Services Department continues to be a member of the cabinet.
2. During the 2025 comprehensive review, staff reported that under the previous superintendent's leadership, cabinet meetings were not used to review data and current research to inform decisions about instructional materials, strategies, monitoring student performance, or improving programs to meet student needs. During this 2026 comprehensive review, staff reported that the administrative cabinet meets regularly to monitor student performance by reviewing formative and summative assessment data and outcome data and to discuss, refine and evaluate district improvement initiatives.
3. During the 2025 comprehensive review, staff reported that under the previous superintendent's leadership, the district's LCAP was not discussed at cabinet meetings. During this 2026 comprehensive review, staff reported the district's cabinet regularly discusses the district's LCAP. In addition, the administrative cabinet reviewed midyear outcome data related to metrics identified in the district's LCAP and the expenditure and implementation data on all actions identified in the district's LCAP. Following the cabinet's review of this data, other educational partners such as the instructional leadership team, school staff and school site councils reviewed this data.

Recommendations for Recovery

The district should:

1. Continue to include the leader of the Educational Services Department as a member of the cabinet.
2. Continue to use cabinet meetings to regularly review data and current research to inform decisions related to instructional materials, strategies, monitoring of student performance, and improvement of programs to meet student needs.
3. Continue to engage its educational partners in reviewing LCAP midyear outcome data related to metrics identified in its LCAP as well as the expenditure and implementation data on all actions identified in its LCAP.

Implementation Status: Implemented

Ratings



1.5 Leadership and Organizational Capacity

Standard

Principals are instructional leaders for their schools, promoting the learning and success of all students through a variety of strategies, including making formal and informal classroom visits and providing constructive feedback and assistance to teachers.

Findings

1. Principals continue to perform formal classroom visits, which are documented on a standard evaluation form that is aligned with the California Standards for the Teaching Profession. This is done as part of the teacher evaluation process described in the district's collective bargaining agreement.

2. The district continues to use its planning calendar for principals that documents monthly activities in the following areas: business office, staff meetings, collaboration, communication, human resources, curriculum and instruction, and administration.

   The monthly planning calendar's curriculum and instruction section requires principals to perform five informal classroom observations per week and document these in their Evaluat'd web application. The district monitors to ensure these are completed as required. The elementary-level informal classroom observation form asks for information such as the learning objective, curriculum in use, instructional strategies, and evidence of discourse and differentiation. The secondary-level informal classroom observation form gathers similar data and has a place to note evidence of relationship-building and social-emotional learning practices. Both forms ask the principal to indicate the percentage of students engaged in the lesson.

   The district's informal classroom observation forms are aligned with Rick DuFour's four critical questions in his model for PLCs. For example, posted learning objectives are related to DuFour's "What do we want students to be able to do?," and differentiation is related to "How will we extend and enrich the learning for students who are already proficient?"

   The director of educational services monitors whether principals complete informal classroom observations.

3. Principals continue to report that after informal classroom observations they provide constructive feedback to some teachers via text messages, email, notes or in-person meetings. However, principals reported that they still lack a system to analyze informal classroom observation data and share this information with their entire staff.

4. Staff continue to report that new teachers and teachers who need support can receive ongoing coaching from the district's instructional coaches. The coaches' work includes help with planning, reviewing data, reviewing student work, as well as modeling for the teachers how to conduct lessons. Staff interviewed expressed positive views of this support.

5. The district continues to have a literacy coach position, but the person in this position took a leave in 2025-26 and then resigned, so it was vacant at the time of FCMAT's review. The district has hired a new literacy coach who will begin in August 2026.

Recommendations for Recovery

The district should:

1. Continue to have principals complete weekly informal classroom observations. Identify a few districtwide instructional practices that teachers have received training in — such as using discourse and/or instructional norms, and having learning objectives posted. Develop a system for principals to collect and analyze data on the use of these during informal classroom observations and to regularly share this information with their staff. Use this data to inform future school and district training and support.
2. Ensure its informal classroom observation forms are updated regularly to reflect current instructional norms and practices teachers have received training in.
3. Continue to provide new teachers and teachers who need support with options to receive ongoing coaching and other support as needed.

Implementation Status: Begun

Ratings



2.1 Planning

Standard

The LEA has an internal educational services department calendar that lists responsible parties and all ongoing educational services activities. The calendar is shared with all applicable departments and used to ensure responsible parties are meeting critical deadlines including those required by statute, board policy, administrative regulation, collective bargaining agreement and for California Longitudinal Pupil Achievement Data System/California Basic Educational Data System (CALPADS/CBEDS) reporting.

Findings

1. The Educational Services Department continues to maintain a monthly planning calendar for principals that documents key activities and deadlines. It includes assessment windows for state testing, i-Ready, and screening for risk of reading difficulties. It lists deadlines required by statute, board policy, administrative regulation, and the collective bargaining agreement for items such as safety drills, employee evaluations, and having teachers prepare end-of-semester student feedback forms. It also includes deadlines for state-mandated plans such as the School Plan for Student Achievement (SPSA), School Accountability Report Card (SARC), and Comprehensive School Safety Plan.
2. At the time of FCMAT's first comprehensive review in 2025, the district's monthly planning calendar for principals did not mention the LCAP or include school activities that involve educational partners in LCAP development, monitoring and evaluation. Currently, the district's monthly planning calendar for principals references the LCAP in February as related to SPSA development and indicates how the SPSA needs to be aligned with the district's LCAP. However, the district's monthly planning calendar for principals does not reference LCAP development, monitoring and evaluation.
3. The district's monthly planning calendar for principals continues to lack information about data validation for California Longitudinal Pupil Achievement Data System (CALPADS) and California Basic Educational Data System (CBEDS) reporting.
4. The district continues to update its monthly planning calendar for principals and distribute it to all principals. Each department head reminds principals of the deadlines and activities at monthly instructional leadership team meetings. In addition, department leaders email reminders and support regarding key deadlines and activities. For example, the director of educational services emails reminders about state-mandated plan submissions and deadlines.
5. Department leaders continue to revisit the monthly planning calendar for principals regularly to monitor whether each deadline is met and whether key responsibilities are fulfilled.
6. The district continues to use its "Program Lanes," which provide information on whom to contact for what. This helps key school staff such as principals know whom to contact in the Educational Services Department for support with various activities and deadlines.

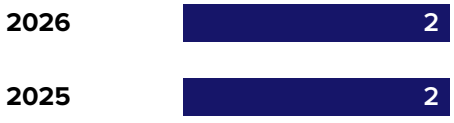
Recommendations for Recovery

The district should:

1. Continue to maintain its monthly planning calendar for principals. Review it at least annually and revise as necessary to improve it for the following year.
2. Add LCAP development, monitoring and evaluation activities to its monthly planning calendar for principals. Indicate when principals should gather input for LCAP development from educational partners at their school, including staff, teachers, parents/guardians and students. Specify when principals should work with educational partners to monitor and evaluate the LCAP by doing things such as reviewing student data and sharing updates from the superintendent's cabinet on actions, expenditures and progress toward goals.
3. Add activities related to data validation for CALPADS and CBEDS reporting to its monthly planning calendar for principals.
4. Continue to ensure that all principals are provided with the monthly planning calendar and that they regularly review upcoming dates of and responsibilities for key activities.
5. Continue to have department leaders revisit the monthly planning calendar for principals regularly to monitor completion of key deadlines and responsibilities.
6. Continue to ensure that staff know whom to contact in the Educational Services Department and other district departments for support with various activities and deadlines.

Implementation Status: Begun

Ratings



2.2 Planning

Standard

The LEA has increased or improved services for students in proportion to the percentage of unduplicated students (i.e., low-income students, English learners, and foster youth) whose enrollment generated the additional funds (concentration and supplemental). The LEA follows the State Board of Education (SBE)-adopted regulations regarding how such expenditure of funds will be managed to demonstrate compliance in the LCAP. The LEA monitors the impact of the increased or improved services relative to progress toward meeting the LCAP goals, and uses this data to inform revisions to the LCAP and other LEA/school plans. The increased or improved services resulting from implementation of the LEA's LCAP have a positive impact on student outcomes.

Findings

1. During FCMAT's first comprehensive review in 2025, staff reported that under a longstanding previous superintendent's leadership the district did not monitor its progress toward LCAP actions and expected annual measurable outcomes related to the increased or improved services for unduplicated students. Currently, staff report that the district's cabinet regularly discusses the district's LCAP actions and expected annual measurable outcomes, including those related to increased or improved services for unduplicated students. In February 2026 the administrative cabinet and other educational partners reviewed midyear outcome data related to metrics identified in the district's LCAP, as well as expenditure and implementation data on all actions identified in the LCAP.

2. The district developed a process and procedures for aligning a school's SPSA with the district's LCAP, and on March 17, 2026 it provided training for school administrators on how to do this. Aligning SPSAs with the district's LCAP provides a foundation for the district to monitor the impact of the increased or improved services for unduplicated students and to use this information to inform revisions to its LCAP and SPSAs.

3. During the first comprehensive review in 2025, staff reported that under the previous superintendents' leadership the district did not monitor and adjust services for its unduplicated students in its LCAP to ensure that the percentage by which services are increased or improved is in accordance with the approved LCAP. During this 2026 review, staff reported that the district's cabinet regularly discusses the district LCAP and monitors services for its unduplicated students.

4. During the first comprehensive review in 2025, staff reported that under the previous superintendents' leadership the district did not analyze resources and allocations to ensure alignment with strategic planning objectives outlined in its LCAP and other LEA plans. In 2025-26, the district has made progress toward aligning its resources and allocations with its strategic planning objectives. For example, in 2026-27 all district schools will have an intervention teacher to improve the equity of intervention available across schools.

5. During the first comprehensive review in 2025, staff reported that under the previous superintendents' leadership the district did not identify, track or report expenditures associated with its LCAP goals and actions. In 2025-26, staff from the Educational Services and Business Services departments began meeting weekly and prioritized alignment of the budget and LCAP. The district established new district-defined option codes to track

expenditures related to LCAP goals. In addition, the district has improved its position control system, which has enabled it to accurately track personnel expenditures in its LCAP.

Recommendations for Recovery

The district should:

1. Continue to monitor its progress toward LCAP actions and expected annual measurable outcomes related to increased or improved services for unduplicated students.
2. Continue to monitor and adjust services for unduplicated students to ensure that the percentage by which services are increased or improved is in accordance with the approved LCAP.
3. Continue to determine whether the increased or improved services resulting from implementation of its LCAP have had a positive impact on student outcomes.
4. Continue to use its processes and procedures to analyze resources and allocations to ensure alignment with strategic planning objectives outlined in the LCAP and other LEA plans.

Implementation Status: Implemented

Ratings



2.3 Planning

Standard

The LEA's adopted budget includes expenditures consistent with the specific actions and strategies included in the LEA's board-adopted LCAP, based on the projections of the costs included in the plan.

Findings

1. At the time of the first comprehensive review in 2025, staff reported that under a longstanding previous superintendent's leadership the LCAP and budget were developed largely independent of each other and were not discussed by cabinet members. Staff reported that the LCAP was not used as a tool to align the budget with state funding priorities and did not accurately describe certain district initiatives and programs.

   Now the district has prioritized aligning its budget and LCAP. The district's administrative cabinet regularly discussed LCAP expenditure and implementation data on all LCAP actions. In addition, Educational Services and Business Services department staff met weekly throughout the year and during budget development to ensure the district's budget is aligned with its strategic goals and the actions and strategies in its LCAP.

2. To create the conditions required for alignment of the budget and LCAP and for tracking LCAP expenditures, the chief business official met with each school principal and administrative assistant monthly to review each school's resources, with a focus on how to retrieve reports from the district's financial system and monitor expenditures. In addition, the district recorded training videos and developed a document with a description of each line in a budget report to help school staff monitor their budgets.

3. In both 2024-25 and 2025-26, the description of the actions in the district's LCAP included anticipated expenditures, with enough detail to determine which object code category they may fall under in the district's budget. The "Total Expenditures Table" in the district's LCAP lists and describes expenditures to implement actions for all students and for unduplicated student subgroups. This table identifies how much of each expenditure for an action or service is funded through the Local Control Funding Formula (LCFF), how much is from other funding source(s), and the total.

   However, in both 2024-25 and 2025-26, the "Annual Update Table" in the district's LCAP included several actions for which "last year's planned expenditures" were notably different from the "estimated actual expenditures."

Recommendations for Recovery

The district should:

1. Continue to have the chief business official meet with each school principal and administrative assistant monthly to review each school's resources.

2. Continue to follow its procedures for collaborative, interdepartment development and review of its LCAP in coordination with the annual budget cycle. Determine how costs for specific actions and strategies included in the LCAP will be projected and how to ensure they are consistent with expenditure estimates in the adopted budget.

3. Continue to describe anticipated expenditures for LCAP actions in enough detail to determine which object code category they may be located under in the district's budget.

Implementation Status: Implemented

Ratings



2.4 Planning

Standard

Each school has the various parent advisory groups (e.g., school site council, English Learner Advisory Committee (ELAC)) that are composed of the requisite members and actively engaged in school planning (EC 52050-52075). These parent advisory groups are informed of and invited to participate in the development and evaluation of the LCAP and other LEA and school site improvement plans, and in overseeing the implementation of these plans (EC 52852.5, 52853, 52855, 6401).

Findings

1. The district has a District English Learner Advisory Committee (DELAC), and district schools in Portola have ELACs that are composed of the requisite members. However, these groups did not participate in the development or evaluation of the LCAP.
2. All district schools continue to have a school site council, but staff continued to report that at some schools the participating parents/guardians are not representative of the school's population.
3. At their first meeting of the 2025-26 school year, school site council members received formal training on their role and responsibilities.
4. Staff reported that the district has not developed a timeline for its annual LCAP process, and no evidence of a timeline was provided.
5. At the time of the first comprehensive review In 2025, most principals reported that they did not discuss the LCAP with their school site council. During 2025-26, however, the administrative cabinet reviewed midyear outcome data related to metrics in the district's LCAP as well as expenditure and implementation data on all actions and expenditures associated with actions in the LCAP. This information was then shared with other educational partners, including school site councils.

Recommendations for Recovery

The district should:

1. Communicate openly about how it chooses members for all district and school advisory committees, and develop a plan to ensure that the makeup of each advisory committees reflects the district's or respective school's population.
2. Continue to provide training for school site council members on their roles and responsibilities. Monitor to ensure this training is provided annually.
3. Create a timeline for its LCAP development, and share it publicly.
4. Continue to engage educational partners in developing, monitoring and evaluating its LCAP by doing the following:
    - Gather input from educational partners using approaches such as surveys, focus groups, and community input meetings. If 15% or more of the students enrolled at any of its schools speak a primary language other than English, provide a translator at all community input meetings and at focus groups, and make sure surveys are bilingual.

- To help educational partners prioritize their input, provide data on student academic performance and outcomes, as well as budget projections for the next year.
- Advertise community input meetings widely and invite multiple educational partners. Maintain a list of invited educational partners, and keep records of how the public was informed.
- Inform the community about how it plans to incorporate community input into its LCAP.
- Provide direction for principals on how to work with their school site councils to gather input for LCAP development, monitoring and evaluation.

5. Begin having its DELAC/ELAC group participate in developing and evaluating the LCAP and other LEA and school site improvement plans, and in overseeing the implementation of these plans.

Implementation Status: Begun

Ratings



3.1 Curriculum

Standard

The LEA adopts and provides an academic program based on State Board of Education (SBE) or board-adopted instructional textbooks and materials for all students, including English learners and students with disabilities. The LEA provides ongoing professional learning on the adopted materials to teachers, school site and LEA administrators, and all other instructional staff responsible for implementation. The LEA develops the support needed to fully implement the adopted materials (EC 60119, 60040-60044, 60048, 60200).

Findings

1. All students have access to board-adopted textbooks, supplemental materials, and online resources in the classroom. The district completed a curriculum adoption process that culminated in April 2026 with the board approving the Unique Learning System curriculum for special day classes (SDCs) that serve students with extensive support needs. However, the district has not yet adopted or provided a curriculum for English learner (EL) students. District administrators reported that the district will begin a curriculum adoption process for English language arts in the 2026-27 school year and will seek a curriculum that includes a robust English language development component, with support for both integrated and designated instructional strategies.
2. The district has fully implemented and continues to provide professional learning support for its UFLI initiative.
3. The district completed a curriculum adoption process that culminated in May 2026 with the board approving the California Math & You K-12 curriculum, with full implementation planned for 2026-27. Professional learning is planned for the summer and fall of 2026.
4. The district continues to ensure that instructional materials not adopted by the SBE (such as UFLI) align with the California Common Core State Standards (CCSS).
5. The district identified a need for phonics instruction to provide equitable access to a reading curriculum for all students. The district determined that UFLI will address the instructional gaps in elementary grades, and the Rewards Secondary literacy intervention program will address the literacy needs for secondary grades.

Recommendations for Recovery

The district should:

1. Pilot and adopt a California standards-based curriculum to help English learners improve English language proficiency and access grade-level content.
2. Provide professional learning and ongoing coaching to help implement the new mathematics curriculum and Unique Learning System curriculum.
3. Provide ongoing professional learning for all instructional staff that covers all board-adopted core curricula.
4. Continue to ensure new curricula are aligned with the CCSS, and continue to offer a pilot process that includes enough classroom teachers to be representative of all and thus yields meaningful input.

5. Continue to ensure that adopted curricula provide equitable access for all students, including English learners and students with special needs.

Implementation Status: Implemented

Ratings



3.2 Curriculum

Standard

The LEA provides research-based multi-tiered interventions and support for students who fail to demonstrate proficiency in one or more core content areas, and uses standards-based textbooks and materials for intervention.

Findings

1. The district continues to collect and analyze multiple points of data to identify students who are struggling in reading/language arts and mathematics, and it provides support such as intervention groups at elementary schools and tutorials at secondary schools.
2. The district continues to provide administrators, teachers and other personnel with ongoing training on how to collect and analyze data to determine eligibility for additional support from Multi-Tiered System of Support (MTSS) coaches and curricular coaches at each school. These coaches then provide monthly trainings for administrators, teachers and other personnel.

   The district continues to monitor progress by conducting literacy assessments each trimester at the elementary schools to evaluate the effectiveness of interventions and students' needs for possible alternative intervention.
3. The district plans to implement a new mathematics curriculum in 2026-27 but conducts only limited assessments and progress monitoring for mathematics.
4. The district continues to have an established PLC structure, with teachers meeting two to three times a month (on early release days for students) to collaborate, identify essential standards, analyze data, and monitor interventions. The district is receiving additional professional learning and coaching from the CCEE focused on refining its PLC structures. In interviews, staff indicated a need and desire to deepen their understanding of PLC work.
5. Classroom teachers continue to inform parents/guardians of their students' academic progress.

Recommendations for Recovery

The district should:

1. Continue to collect and analyze multiple points of data to identify students who are struggling in reading/language arts and mathematics, and to provide support such as intervention groups at elementary schools and tutorials at secondary schools.
2. Continue to provide administrators, teachers and other personnel with ongoing training on how to collect and analyze data to determine the interventions and supports struggling students need. Consider how to monitor the effectiveness of these trainings and ensure consistent implementation of the strategies staff are trained on.
3. Continue to monitor students' academic progress in literacy to evaluate the effectiveness of interventions and the possible need for alternative intervention. Consider adding universal mathematics assessment and progress monitoring after training in and implementation of the new mathematics curriculum in 2026-27.

4. Continue to use PLCs to analyze data and monitor interventions. Consider providing administrators, teachers and other personnel with ongoing professional learning on effective implementation of PLCs,
5. Continue to use multiple methods to ensure that parents are informed of their students' academic progress, any interventions their students receive, and the effectiveness of those interventions.

Implementation Status: Sustained

Ratings



3.3 Curriculum

Standard

Curriculum and instruction for special education students is rigorous and meets their learning needs (EC 56205, 56345).

Findings

1. The district continues to offer a full continuum of special education and related services for students with disabilities, using school, district and county resources.
2. The Special Education Annual Performance Report (APR) summarizes special education program and student outcome data for California LEAs. The district met just one target on its 2023-24 APR (the most recent available at the time of fieldwork), which shows the participation and achievement of students with disabilities on statewide assessments in English language arts (ELA) and math, as detailed in Table 1.

Table 1: Plumas USD Special Education Outcome Data from the APR

Number	Indicator	District Rate	Target	Target Met?
3a	Assessment: ELA Participation Grade 4	90.32%	≥95%	NO
3a	Assessment: ELA Participation Grade 8	80.77%	≥95%	NO
3a	Assessment: ELA Participation Grade 11	NC	≥95%	NA
3a	Assessment: Math Participation Grade 4	90.32%	≥95%	NO
3a	Assessment: Math Participation Grade 8	80.77%	≥95%	NO
3a	Assessment: Math Participation Grade 11	NC	≥95%	NA
3b	Assessment: ELA Achievement Grade 4	14.81%	≥16%	NO
3b	Assessment: ELA Achievement Grade 8	4.76%	≥13%	NO
3b	Assessment: ELA Achievement Grade 11	NC	≥15%	NA
3b	Assessment: Math Achievement Grade 4	18.52%	≥16%	YES
3b	Assessment: Math Achievement Grade 8	0.00%	≥9%	NO
3b	Assessment: Math Achievement Grade 11	NC	≥9%	NA

Source: Special Education Annual Performance Reports.

Note: NC means an item was not calculated. NA means an item was not available or not applicable.

The district met all of the indicators on its 2023-24 APR that measure the gap in proficiency rates between all students and students with specialized individualized education programs (IEPs) by showing the percentage of students in each group who scored proficient or above on the statewide regular assessment in ELA and math for the current reporting year, as shown below.

Table 2: Plumas USD Proficiency Gaps in English Language Arts and Mathematics from the APR

Number	Indicator	District Rate	Target	Target Met?
3d	Assessment: ELA Difference Grade 4	21.63%	<30%	YES
3d	Assessment: ELA Difference Grade 8	29.45%	<36%	YES
3d	Assessment: ELA Difference Grade 11	NC	<41%	NA
3d	Assessment: Math Difference Grade 4	17.07%	<24%	YES
3d	Assessment: Math Difference Grade 8	13.79%	<28%	YES
3d	Assessment: Math Difference Grade 11	NC	<26%	NA

Source: Special Education Annual Performance Reports.

Note: NC means an item was not calculated. NA means an item was not available or not applicable.

3. The district continues to use its policies, procedures and follow-up protocols to ensure that all students with disabilities who may need special education and related services are identified, located and evaluated. This includes those who are homeless, or wards of the state, or who attend private schools, regardless of the severity of their disabilities. These continue to be documented in a special education local plan area (SELPA) procedural handbook.

4. The district continues to develop, review and revise an IEP for each student with a disability who needs special education and related services. All IEP transactions in the Special Education Information System (SEIS) continue to be reviewed daily, and the SELPA director reviews randomly selected files from all schools.

5. The district continues to have policies to ensure that students with disabilities are educated in the least restrictive environment (LRE) to the greatest extent possible, and it is serving 82.26% of its students with disabilities in general education settings for more than 80% of the school day, which exceeds the APR requirement of at least 64% of the students. It also serves only 7.55% of students with disabilities in general education settings for less than 40% of the school day, which meets the requirement of 15% of students or less.

6. The district continues to ensure that special education services provide a full range of support that will enable all learners to achieve success in the general education curriculum, and it includes students with disabilities in general education interventions whenever possible.

7. At the time of the first comprehensive review in 2025, the district had not adopted a standards-based curriculum for special day classes across schools. In 2025-26, the district completed a curriculum adoption process that culminated in April 2026 with the board approving the Unique Learning System curriculum for SDCs that serve students with extensive support needs. Training on implementing the new curriculum will be provided in August 2026.

8. The district continues to ensure that the assessments used for students with disabilities do not create barriers that will affect their results.

Recommendations for Recovery

The district should:

1. Continue to offer a full continuum of special education and related services for students with disabilities using school, district, and county resources.
2. Continue to ensure that all students with disabilities have access to the same services available to nondisabled students, including educational programs, nonacademic programs, and other services.
3. Continue to develop and implement policies, procedures and follow-up protocols to ensure that all students with disabilities who need special education and related services are identified, located and evaluated.
4. Continue to develop, review and revise an IEP for each student with a disability who requires special education and related services. Continue to conduct daily reviews of all IEP transactions using the SEIS, as well as random reviews of files from all schools at least annually.
5. Continue to implement policies and procedures to ensure that students with disabilities are educated in the LRE to the greatest extent possible, with a focus on meeting or exceeding APR targets for LRE.
6. Continue to ensure that special education services provide the full range of support that will enable all students to achieve success in the general education curriculum whenever possible.
7. Implement the Unique Learning Systems curriculum in SDCs districtwide to ensure that special education students progress through school with access to the same content as their nondisabled peers. Provide staff with ongoing professional learning on implementing the curriculum.
8. Continue to ensure that the assessments used for students with disabilities do not create barriers that affect their assessment results.

Implementation Status: Implemented

Ratings



4.1 Instructional Strategies

Standard

The LEA provides all students with equal access to educational opportunities. The LEA's policies, practices, and staff demonstrate a commitment to provide equitable access and to serve the needs of all students, parents, and family members (EC 51007, Title VI).

Findings

1. The district continues to ensure that all students have equal access to educational programs and school resources, supported by the goals in the LCAP.

2. The California School Dashboard provides parents and educators with information on school and district progress toward meeting the needs of all students. Information from the 2025 California School Dashboard indicates that the district's performance is as follows:

    - The California Assessment of Student Performance and Progress (CAASPP) shows that the district is making progress in how well students are meeting grade-level standards in ELA and math, but there is a need for ongoing professional learning for teachers and staff to continue to improve the results, as shown in Table 3 below.

Table 3: Plumas USD 2025 CAASPP Performance in ELA and Math

Indicator	Status	Change	Student Groups in Lowest Performance Category (Red)
ELA	34.3 points below standard	Maintained -0.9 points	None
Math	69.3 points below standard	Maintained 0.6 points	English Learners

Source: Plumas Unified Summary | California School Dashboard (CA Dept. of Education).

    - 48.3% of EL students were reported to be making progress on the English Learner Progress Indicator. This indicates an increase of 5.0 percentage points between 2024 and 2025 but continues to be an area of need.

    - the College/Career Indicator reported that 44.7% of the district's high school students were prepared for success after graduation (compared to 51.7% statewide). This is measured by the district's graduation rate, performance on state tests, and college credit courses. This percentage increased by 6.1 percentage points between 2024 and 2025 but is still 7.0 percentage points lower than the statewide average percentage.

3. The Basics: Teachers, Instructional Materials, Facilities Indicator reports the percentage of appropriately assigned teachers, students' access to curriculum-aligned instructional materials, and safe, clean and functional school facilities. In 2023-24 (the latest data available), 73.7% of district teachers had a clear credential, which is lower than the statewide average of 82.5%.

The district offers challenging coursework, as evidenced by the 2025-26 Plumas Unified School District Course Catalog. The district offers a robust variety of courses that provide multiple opportunities for students to graduate prepared for community college, university, military, or the workforce.

4. Results for the district's English learners on the 2025 California School Dashboard showed improvement in ELA, but results for math and for English learner progress showed a decline to further below standard, as shown below.

Table 4: 2025 California School Dashboard EL, Math, and ELA Results

Indicator	2025 EL Results	Change
ELA	67.5points below standard, compared to 34.3 points below standard for All Students	Increased 34.5 points
Math	122.2 points below standard, compared to 69.3 points below standard for All Students	Declined 20.1 points
English Learner Progress	48.3% making progress	Declined 5%

Source: Plumas Unified Summary | California School Dashboard (CA Dept. of Education).

5. 2025 California School Dashboard results for students with disabilities showed improvement in both English language arts and mathematics, as shown below:

Table 5: 2025 California School Dashboard ELA and Math Results for Students with Disabilities

Indicator	2025 Results – Students with Disabilities	Change
ELA	93.6 points below standard, compared to 34.3 points below standard for All Students	Increased 22.8 points
Math	123 points below standard, compared to 69.3 points below standard for All Students	Increased 22.1 points

Source: Plumas Unified Summary | California School Dashboard (CA Dept. of Education).

6. The district continues to provide comparable access to technology for online learning and state assessments across schools and courses, as observed during classroom visits.

7. The district continues to implement Positive Behavioral Interventions and Supports (PBIS) at all schools, with additional social-emotional support provided by student services coordinators.

Recommendations for Recovery

The district should:

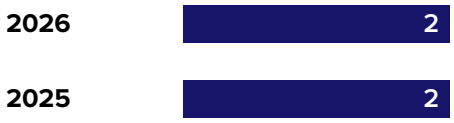
1. Continue to ensure that all students, regardless of race, creed, color, national origin, gender, gender identity, gender expression, physical disability, geographic location or

socioeconomic background, have equal access to the educational programs and school resources that are their right under Title VI of the Civil Rights Act of 1964.

2. Improve effective teaching by continuing to provide ongoing professional learning on instructional strategies and structures that promote learning (including best practices for English learners and students with disabilities). In addition, continue to build the capacity of teachers to use their PLCs to collaborate regarding essential standards, analyze assessment results, and differentiate instruction to ensure all students are learning to their full potential.
3. Identify and employ strategies to recruit and develop highly-qualified teachers who hold the appropriate credentials for their assignments. Provide the support needed for all teachers to have the appropriate credentialing to teach English learners.
4. Review the effectiveness of the support being provided to English learners to determine where improvements can be made.
5. Continue to promote inclusive practices..
6. Continue to provide challenging coursework that provides multiple options that engage students, generate their interest, and promote success.
7. Continue to provide the technology needed for online learning and state assessments.
8. Continue to provide a safe learning environment at all district schools.

Implementation Status: Begun

Ratings



4.2 Instructional Strategies

Standard

The LEA provides students with the courses needed to meet the high school graduation requirements, including an alternative means for students to complete the prescribed course of study required for high school graduation (EC 51225.3). The LEA provides access and support for all students to complete UC- and CSU-required courses (A-G requirement). The LEA provides students in grades 7-12 a course of study to attain entry-level employment skills upon graduation from high school through a rigorous academic curriculum that integrates career skills (EC 51228 (b)).

Findings

1. The updated 2025-26 Plumas Unified School District Course Catalog specifies the minimum set of courses to meet local and state (EC 51225.3) high school graduation requirements and receive a diploma, as shown below.

Figure 1: Plumas Unified School District Courses to Meet Graduation and College Admission Requirements

Plumas Unified School District Graduation Credit Requirements 2025-26					
Alternative Education		**State Minimum Credit Requirements EC 51225.1 Foster/Homeless**		**PCOE/PUSD Credit Requirements**	
English	**40**	**English**	**30**	**English**	**40**
Social Studies	**30**	**Social Studies**	**30**	**Social Studies**	**40**
US History	10	US History	10	US History	10
World History	10	World History	10	World History	10
Government	5	Government	5	Economics & American Govt	10
Economics	5	Economics	5	Geography OR Success 101	5
				Ethnic Studies	5
Science	**20**	**Science**	**20**	**Science**	**30**
Biological Science	10	Biological Science	10	Biological (Life) Science	10
Physical Science	10	Physical Science	10	Physical Science	10
				Additional Science	10
Math	**20**	**Math**	**20**	**Math**	**20**
General Math	10	General Math	10		
Algebra	10	Algebra	10		
Other	**65**	**Other**	**30**	**Other**	**95**
PE	20	PE	20	Career & Personal Finance	10
Health	5			College Prep Electives	75
Fine Arts	10	Fine Arts	10	VAPA or World Language	10
Elective	30				
Total Credits	**175**	**Total Credits**	**130**	**Total Credits**	**245**

Source: 2025-26 Plumas Unified School District Course Catalog.

The district continues to require only two years of math, which some staff stated is a potential barrier to students meeting the A-G requirements, which call for three years of math. The A-G requirements are a set of high school courses that students in California must complete to be eligible for admission to the University of California and California State University systems.

2. The district continues to offer a comprehensive course of study, allowing students to fulfill A-G requirements, participate in advanced placement (AP) courses in a variety of subject areas, and access numerous career technical education pathways and innovative electives. In addition, the course catalog includes opportunities for students to job shadow, visit colleges and potential military options, and participate in work experience. Concurrent enrollment is offered for approved courses at Feather River College, and staff reported that a partnership with Lassen Community College is being developed. In addition, the district continues to offer multiple alternative education pathways as part of its Plumas Academies, using Apex Learning (online courses for middle and high school students), UC Scout (a platform for online learning and assessment for the University of California) and School Pathways (an online platform that supports independent study programs).
3. The district makes graduation requirements and alternative ways to complete the prescribed course of study available to students, parents, and the public on its website through the 2025-26 Plumas Unified School District Course Catalog.
4. The district continues to award certificates or documents of achievement or completion to students with IEPs who are unable to meet all state and local graduation requirements, as documented in the IEP process.

Recommendations for Recovery

The district should:

1. Consider revisiting its current graduation requirements, specifically the two-year math requirement, to determine if requiring three years of math will improve the number of graduating students who meet the A-G requirements.
2. Continue to offer a comprehensive course of study to serve students' diverse interests and needs.
3. Ensure that its course catalog is updated annually so parents, administrators, teachers and students have the most current information available. Continue to post the current year's course catalog on its website.
4. Continue to award certificates or documents of achievement or completion to students with IEPs who are unable to meet all state and local graduation requirements.

Implementation Status: Implemented

Ratings



4.3 Instructional Strategies

Standard

The LEA has written policies and procedures for students with special needs; these are properly implemented pursuant to federal and state laws, and they meet the least restrictive environment requirement (EC 56000, 56040.1, 56205; 20 USC 1400 et seq.; CFR 300.114).

Findings

1. The district continues to work closely with the SELPA and adheres to the SELPA's written policies and procedures for instituting a child find system that addresses the interrelationship among identification, screening, referral, assessment, planning, implementation, review, and triennial assessment. Evidence of this was found in the SELPA Procedural Handbook and the 2025-26 Child Find Letter to the families of all Plumas Unified students.

2. The district continues to post a Notice of Procedural Safeguards on the Special Education/ SELPA page of its website. This document includes written notification to all parents of their rights and the procedure for initiating a referral for assessment to identify a child with exceptional needs, as well as information about attendance and involvement in the IEP process.

3. The district continues to have and use a process to identify students for special education services, assess these students, and plan for and provide instructional programs to meet their individual needs, as evidenced in the SELPA Procedural Handbook.

4. The district's SELPA Procedural Handbook continues to include information about identification procedures that include systematic methods for using referrals of students from teachers, parents, agencies, professionals, and other members of the public. Identification procedures are coordinated with school procedures for referring students who have needs that cannot be met by modifying the regular instructional program, with support provided by the SELPA director and staff.

5. The district continues to do the following to educate students in the least restrictive environment:

    - It educates students who have exceptional needs with students who are nondisabled to the greatest extent possible, as demonstrated by its Least Restrictive Environment (LRE) Continuum of Services and the fact that it met all of the indicators for LRE on its APR. In addition, students with disabilities continue to be included in general education academic intervention groups.
    - Its SELPA Procedural Handbook states, "Placement in a special class shall only occur when the student's goals and objectives cannot be met in a less restrictive environment." This helps ensure that a special class, separate schooling, or other removal of a student who has exceptional needs from the general educational environment occurs only if the nature or severity of the disability is such that education in general education classes with supplementary aids and services cannot be achieved satisfactorily.

Recommendations for Recovery

The district should:

1. Continue to follow the SELPA's written policies and procedures for instituting a child find system that addresses the interrelationship among identification, screening, referral, assessment, planning, implementation, review, and triennial assessment.
2. Continue to provide all parents with written notice their rights and information about the procedure for initiating a referral for assessment to identify children with exceptional needs, as well as information about attendance and involvement in the IEP process.
3. Continue to use its process to identify students for special education, assess these students, and plan for and provide an instructional program to meet their individual needs.
4. Continue to implement systematic methods for using referrals of students from teachers, parents, agencies, professionals, and other members of the public. Continue to coordinate district and school procedures for referring students who have needs that cannot be met by modifying the general education program.
5. Continue to provide support for staff to enable them to include students with exceptional needs in the general education setting to the maximum extent possible. Consider providing professional learning on inclusive practices.

Implementation Status: Sustained

Ratings



4.4 Instructional Strategies

Standard

Programs for English learners (EL) comply with state and federal regulations, meet the quality criteria set forth by the California Department of Education (CDE), and help English learners develop proficiency in English.

Findings

1. According to DataQuest, in 2025-26 the district identified 74 students (3.4% of all students) as English learners, and 29 students (1.5% of all students) as Reclassified English learners (i.e., EL students who are proficient enough to be reclassified as fluent English proficient). The district continues to require that all new students complete a home language survey to determine eligibility for EL status. The school's administrative assistant or registrar enters information about whether the student is an English leaner into the student's Aeries electronic student information system profile, and this information is reported to CALPADS. The online registration platform is available only in English, but bilingual staff are available to assist as needed.

2. English learner students continue to be included in all general education programs and given access to grade-level curricula and resources. As part of its LCAP, the district has continued to identify the need to strengthen designated and integrated English language development (ELD) instruction, offer targeted academic interventions, provide professional learning, use strategic scheduling, and increase the use of formative data to help EL students reach grade-level and English proficiency.

3. The 2025 California School Dashboard shows that the district's EL students improved their CAASPP ELA scores by 34.5 points but declined by 20.1 points in math. The ELA achievement gap has decreased, with EL students performing 33.2 points below all students, compared to 68.5 points below last year. With the decline in math results, EL students are performing 52.9 points below all students in math, compared to 32.1 points below all students last year, as shown in Table 6 below.

Table 6: EL Students' CAASPP Performance in ELA and Math

CAASPP Test	2025 EL Results	Change
ELA	67.5 points below standard, compared to 34.3 points below standard for all students	Increased 34.5 points
Mathematics	122.2 points below standard, compared to 69.3 points below standard for all students	Declined 20.1 points

Source: Plumas Unified Summary | California School Dashboard (CA Dept. of Education).

In addition, according to the 2025 California School Dashboard only 48.3% of EL students made progress in their English proficiency, though this was a 5% increase from 2024 and is above the statewide average of 46.4%.

According to DataQuest, the district's EL reclassification rate declined slightly, from 29.4% in 2024-25 to 28.2% in 2025-26 and remains lower than the statewide average of 49.3%.

4. The district's universal implementation of the UFLI literacy program continues to support all students, including English learners, helping them engage in intellectually challenging, content- and language-rich instruction so they can develop the advanced levels of English needed for college, career readiness, and meaningful engagement in civic life. In addition, through a Title III contract with Tehama County, staff continue to receive professional learning, support to help improve English proficiency and academic achievement, and support for parent/family and community engagement.

5. The district provides all staff with professional learning focused on English learners to ensure that EL students actively contribute to class and group discussions, ask questions, respond appropriately, and provide useful feedback. The support provided to teachers includes a book titled, "Supporting Multilingual Learners-7 Steps to a Language Rich Interactive Classroom," which addresses topics such as differentiating instruction for students at a variety of language proficiencies, keeping all students absolutely engaged, and creating powerful learning supports.

6. The district continues to place EL students in grades 9-12 in courses based on their existing content knowledge and their goals for college and career readiness, not based on their English language proficiency level. Placement is determined by the results of collaborative meetings of principals, EL teachers and school counselors, and there is a monitoring process that uses MTSS to ensure appropriate placement.

7. The district continues to have a certificated English language learner teacher and an aide who provide direct instruction to implement language acquisition programs at schools where there are groups of EL students, and provides professional learning regarding teaching EL students. Staff report that, with the support of the CCEE, they will use the PLC structures to provide training on ELD standards, language objectives, structured academic discourse, and data analysis cycles. These structures help district ELD specialists and content teachers collaborate to understand how to design and provide language instruction that supports concepts and practices in other subjects while maintaining a steady trajectory toward full proficiency in English.

Recommendations for Recovery

The district should:

1. Continue to accurately designate students as English learners in CALPADS. Make online registration available in Spanish.

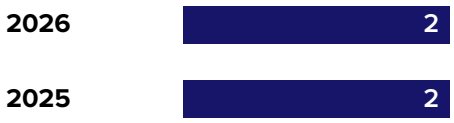
2. Continue to ensure EL students have full access to intellectually rich and comprehensive grade-level curricula in all content areas so they can read, analyze and interpret a variety of literary and informational writing. Continue to implement LCAP actions designed to strengthen designated and integrated ELD instruction, offer targeted academic interventions, provide professional learning, use strategic scheduling, and improve the use of formative data to help EL students reach grade-level and English proficiency.

3. Continue efforts to increase EL students' academic achievement and progress in developing English proficiency. Analyze reclassification procedures and ongoing monitoring of EL students to ensure they are receiving appropriate levels of support and intervention.

4. Continue to provide all teachers with professional learning on research-based strategies to improve EL students' academic and language outcomes.
5. Continue to ensure that EL students can engage in intellectually challenging, content- and language-rich instruction so they can develop the advanced levels of English needed for college, career readiness, and meaningful engagement in civic life.
6. Provide all EL teachers with professional learning and coaching to help ensure they implement the California ELD Standards in tandem with the California CCSS.
7. Continue to have administrators and teachers collaborate and monitor EL students' placements to ensure each student is placed in courses based on their content knowledge and their goals for college and career readiness, not based on their English language proficiency level.
8. Continue to provide appropriate staffing to help EL students advance in English proficiency and master grade-level and content standards. Develop and maintain structures to ensure that ELD specialists and content teachers collaborate to understand how to design and provide language instruction that supports concepts and practices for other subjects while maintaining a steady trajectory toward full proficiency in English.
9. Develop and communicate the expectation that all teachers ensure that EL students contribute actively to class and group discussions, ask questions, respond appropriately, and provide useful feedback. Continue to provide professional learning for teachers on strategies to engage EL students in classroom discussions.

Implementation Status: Begun

Ratings



4.5 Instructional Strategies

Standard

The LEA engages qualified specialists to improve student learning and provide services consistent with students' needs, the LEA's LCAP, and other school site and LEA improvement plans.

Findings

1. The district continues to use an online English language arts and mathematics instruction and assessment platform, i-Ready, to assess all students in grades 1 through 8. For students in grades 9-12, the district continues to use the districtwide writing assessment, English Language Proficiency Assessments for California (ELPAC) scores, CAASPP scores, grades, and local common assessments to help it determine where to assign specialists to help improve student outcomes based on student needs. Support is provided by each school's MTSS coaches and districtwide curricular coaches, who are identified for each school and receive ongoing training to help classroom teachers and other staff implement student interventions. In addition, 30-minute tutorials are offered by all secondary teachers as part of the school schedule four days a week for students in grades 9-12.
2. The district conducts regularly scheduled (at least monthly) PLC meetings for teachers and monitoring of student assessment results, which help it continue to ensure that specialists focus on students with the greatest needs and that services are improving student outcomes. All teachers are required to attend these meetings, and district staff ensure that meetings are structured to address Rick DuFour's four questions below:
    - What must students learn? (essential standards and expectations).
    - How will we know if they learned it? (common assessments and indicators).
    - What will we do if they didn't learn it? (Tier 1, 2 and 3 interventions).
    - What will we do if they already learned it? (extension and enrichment).
3. The district continues to include support services and staff positions that provide support (MTSS coaches, curricular coaches, student services coordinators, behavioral health specialists) in its LCAP and/or school site and LEA improvement plans.

Recommendations for Recovery

The district should:

1. Continue to assign specialists to provide support for improving student outcomes, based on an analysis of student needs as revealed by i-Ready, districtwide writing assessments, grades, and other assessment instruments.
2. Continue to offer collaborative meetings for teachers that focus on student outcomes to ensure that specialists focus their efforts on students with the greatest needs and that services are improving student outcomes. Provide ongoing monitoring of student progress to determine the effectiveness of the interventions offered.
3. Continue to include intervention and support services as well as support staff positions in its LCAP and/or school site and district improvement plans.

Implementation Status: Sustained

Ratings



5.1 Assessment and Accountability

Standard

The LEA and school site administrators monitor the use of adopted materials and programs to ensure they are fully implemented.

Findings

1. Staff reported that the district continues to lack a process or procedures to monitor the use of adopted materials and programs to ensure they are fully implemented, and no evidence of such monitoring was provided.

2. The district continues to require principals to perform five informal classroom observations per week and document these in their Evaluat'd web application. The district has established elementary school and secondary school forms for these observations. The elementary school form includes a place for the principal to document the curriculum in use. Because this form collects data on whether core, supplemental, or other curricula are being used, this data could be used to monitor whether and how adopted materials and programs are being used. However, only some elementary principals reported that they do this. The form for secondary schools does not have a place for the principal to record data on the curriculum being used.

   Principals continue to report that after informal classroom observations they provide some teachers with constructive feedback via text messages, email, notes, or in-person meetings. However, principals continue to report that they do not systematically analyze informal classroom observation data to monitor whether and how adopted materials and programs are being used and share this information with their entire staff.

Recommendations for Recovery

The district should:

1. Develop a process and procedures for district and school administrators to monitor whether and how adopted materials and programs are being used. Ensure that the monitoring measures the extent to which the following are occurring:

   - The delivery of content is consistent with the adopted materials and program and pacing guides. Any deviations from the materials or vendor-recommended activities are consistent with district expectations.
   - The instructional strategies included in the teacher guide are used as suggested.
   - All components of the adopted program are being used.
   - The time allocated for lessons and activities is consistent with district expectations.
   - Assessments are administered as planned, and student progress is monitored over time.
   - Teachers use assessment data to identify students' needs and differentiate instruction based on those needs.

- Interventions are provided as designed.

2. Set a districtwide expectation that district and school administrators visit classrooms to monitor and determine whether the adopted materials and programs are implemented consistently as intended.

Implementation Status: Planning

Ratings



5.2 Assessment and Accountability

Standard

The LEA provides and supports LEA and school administrators, teachers, and other personnel responsible for programs (e.g., special education, homeless, migrant, English learners) in the use of information systems and technology to manage student data. The LEA also provides professional learning opportunities for LEA and school site staff to help them analyze and use this data to improve student learning outcomes and achievement.

Findings

1. The district continues to use i-Ready as its data analysis tool for reading and mathematics in grades 1-8. The i-Ready application enables a teacher to view individual student diagnostic assessment results and has a data dashboard with reports that show class, grade level, schoolwide, or districtwide diagnostic assessment results. The i-Ready data can be disaggregated by student group.
2. Every student in grades 1-12 has their own personal digital learning device (e.g., Chromebook, laptop computer, or iPad), which enables the district to administer i-Ready assessments. The district continues to provide school administrators, teachers and students in grades 1 through 8 with the hardware and connectivity needed to use i-Ready effectively.
3. In October 2025, the district provided training for district and school administrators in how to use continuous improvement to systematically identify areas for improvement, implement intended improvements, collect data related to implementation, study the data, and use the evidence in decision making. Follow-up coaching in continuous improvement was available to principals in the winter and spring of 2026, and most reported using this coaching.
4. Staff reported, and the lack of evidence confirmed, that teachers have not received professional learning on how to analyze data to identify trends, the performance of student groups, or individual students and student groups, or parts of the curriculum that need improvement.

Recommendations for Recovery

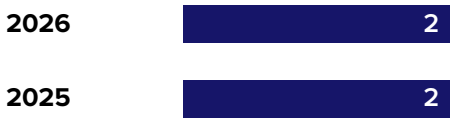
The district should:

1. Continue to provide a data analysis tool that does the following:
    - Enables a teacher to view individual student diagnostic assessment results.
    - Reports class, grade level, schoolwide, and districtwide diagnostic assessment results.
    - Allows class, grade level, schoolwide, and districtwide diagnostic assessment data to be disaggregated by student group.
2. Continue to provide school administrators, teachers and students with the hardware and connectivity needed to effectively use its data analysis tool.

3. Continue providing professional learning for district and school administrators on how to analyze data to identify trends and student performance.
4. Begin providing professional learning for teachers on how to plan and implement improvements in curriculum, instruction and/or interventions to address issues identified using data analysis.

Implementation Status: Begun

Ratings



5.3 Assessment and Accountability

Standard

The LEA uses assessment data, outcomes from prior courses, and teacher recommendations to correctly place students. The LEA has developed and implemented common assessments, and uses the results of the assessments to inform instruction, interventions and accelerations for individual students based on their unique needs. The LEA uses assessment data, graduation and dropout rates, and attendance and discipline data to establish and communicate instructional priorities and strategies for improved school climate, student learning and achievement.

Findings

1. The district continued to use its adopted and/or developed common assessments, which are outlined in its assessment calendar. These include the i-Ready diagnostic assessment (grades 1-8), the reading difficulties screener (kindergarten through grade 2), and the districtwide writing assessment (grades 1-6 and 7, 9 and 11). The director of educational services supports and monitors the assessments to ensure they are administered according to the assessment calendar.

   The district does not have a written process or procedures for how common assessment results will be used to inform instruction, interventions, and accelerations for individual students. However, common structures and practices are used districtwide. Elementary principals reported that they use Dynamic Indicators of Basic Early Literacy Skills (DIBELS) and/or i-Ready assessment data to place students into groups for intervention and/or What I Need (WIN) time. WIN time is a dedicated period in the daily schedule at every elementary school and is designed to provide students with learning opportunities and support based on their individual needs. Data to help determine student placements in these groups is reviewed every six to eight weeks and at each trimester. All secondary schools offer a tutorial period in the school schedule for students to visit a teacher for intervention or support.

2. Staff reported that the district is developing a plan to revisit and refine the essential standards staff identified in 2021 for each grade level and content area. Once the district has updated its essential standards, staff will develop common formative assessments in each content area. The district currently uses a robust formal process to analyze districtwide writing assessment data, and they plan to replicate this process to develop common assessments in other content areas.

3. Staff reported, and the lack of evidence confirmed, that the district has not developed standard procedures or a process for the following:

   - How multiple measures such as assessment data, outcomes in prior courses, and teacher recommendations are to be used to place students in courses.
   - How multiple measures such as assessment data, outcomes in prior courses, and attendance and discipline data are to be used to place students in interventions.

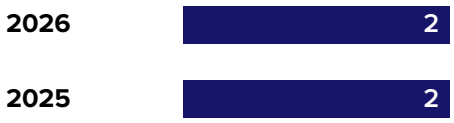
Recommendations for Recovery

The district should:

1. Continue to use student achievement, outcome to establish and communicate instructional priorities and strategies for improved student learning, achievement and school climate.
2. Continue to use common districtwide assessments, outline them in an assessment calendar, and monitor their implementation.
3. Continue to provide opportunities for intervention during the regular school day.
4. Develop a written process and procedures for how districtwide common assessment results are to be used to inform instruction, interventions and accelerations for individual students. Provide professional learning for all staff who will be involved in this process.
5. Develop a written process and procedures for how multiple measures are to be used to place students in courses. Provide professional learning on this process to all staff responsible for student placement.

Implementation Status: Begun

Ratings



6.1 Professional Learning

Standard

The LEA budgets for, provides, and monitors adherence to an ongoing continuum of professional learning to ensure instructional staff and administrators are updated on and accountable for implementing research-based strategies for improved student achievement to meet the needs identified in the LCAP, IEPs, and other LEA and site plans. The LEA supports and provides learning opportunities for principals and teachers in schools that are underperforming and/or under mandated improvement programs. Improvement plans are evaluated, monitored and re-evaluated.

Findings

1. The district has provided the following professional learning based on an annual evaluation of current needs as documented in its LCAP, and these professional learning opportunities are included in its professional learning plan.
    - Crisis Prevention Institute.
    - Alert Lockdown Inform Counter Evacuate Training.
    - Beyond Student Success Team Training.
    - CAASPP 2026 Administration Training.
    - Associated Student Body Training.
    - Multitudes Reading Difficulties Screener Training.
    - Supporting Multilingual Learners – 7 Steps to a Language Rich Interactive Classroom.
    - Active Assailant Awareness and Recognition.
    - Plumas County Office of Education and Plumas Unified School District Confidentiality and Non-Disclosure Agreement.
    - Plumas County Office of Education / Plumas Unified School District Employee Handbook.
    - Workplace Injury Prevention.
    - Making Schools Safe and Inclusive for LGBTQ+ Students (AB 5).
    - Understanding Boundaries.
    - Mandated Reporter: Child Abuse and Neglect.
    - Sexual Harassment: Student Issues & Response.
    - Youth Suicide: Awareness, Prevention and Postvention.
    - Workplace Violence Prevention Definitions and Requirements (SB 553).
    - Employee – Acceptable Use and District Policy Packet.
    - Sexual Harassment Prevention for Non-Managers (SB 1343).

- Positive Prevention Plus Training for teachers who teach comprehensive sexual health courses.
- Curricular Teams.
- District Wide Writing Assessment — scoring and collaboration days.

Ongoing professional learning is also offered for the curricular, technology integration, and MTSS leads.

2. The district continues to develop and implement professional learning plans that include ongoing support provided by multiple lead positions and collaboration over time so instructional staff and administrators can apply what they are learning and then regroup to determine how to overcome any obstacles encountered.
3. The district continues to provide additional professional learning opportunities on research-based strategies to principals and teachers in underperforming schools and/or in schools under mandated improvement programs. Specifically, an instructional coach and a literacy coach meet individually with each principal. In these meetings, goals are identified specific to the school's instructional needs, and the coaches are available to provide ongoing professional learning for the staff as well as support in meeting the identified goals.
4. The district continues to provide ongoing learning opportunities for special education and administrative staff who are involved in and make decisions about students' IEPs, this helps them meet students' needs and understand the impact on the budget. Support is provided through monthly Instructional Leadership Team meetings that include budget and special education topics, as well as training from legal counsel on legal compliance.
5. The district has established expectations for, and holds district and school leaders accountable for, monitoring how teachers are applying in their classrooms what they have learned and the impact of those changes on student outcomes. Leaders continue to use an observation and evaluation tool, Evaluat'd, to standardize processes and data collection. In addition, the district continues to use a support plan for new teachers and administrators that includes orientation and completion of the evaluation process.
6. District and school leaders continue to make adjustments when the professional learning does not result in improved student performance, as evidenced by the recent investment in and implementation of UFLI to address ongoing literacy concerns. Student performance in ELA continues to improve for most (five out of seven) student groups.

Recommendations for Recovery

The district should:

1. Continue to budget for professional learning for instructional staff and administrators that is focused on implementing research-based strategies for improved student achievement based on the needs identified in the LCAP and other improvement plans.
2. Continue to develop and implement professional learning plans based on annual assessment of needs. Ensure that the plans include multiple opportunities for learning and collaboration over time.

3. Continue to provide additional professional learning on research-based strategies to principals and teachers in underperforming schools and/or in schools under mandated improvement programs.
4. Continue to provide additional learning opportunities for staff who are involved in and make decisions about student IEPs.
5. Continue to establish expectations for, and hold district and school leaders accountable for, monitoring how teachers are applying in their classrooms what they have learned and the impact of those changes on student outcomes. Consider identifying non-negotiable districtwide instructional strategies and using Evaluat'd to collect data and monitor the effectiveness of instruction.
6. Continue monitoring progress in student learning through regular assessments and PLC collaboration time, and making adjustments when the professional learning does not result in improved student performance.

Implementation Status: Sustained

Ratings



6.2 Professional Learning

Standard

The LEA provides opportunities and ongoing support for teachers to collaborate on analyzing data and improving curriculum, instruction, and use of assessment data.

Findings

1. The district continues to provide all teachers with the following:
    - Regularly scheduled opportunities to examine and improve instructional practices by collaborating on the analysis of student data such as assessment results, course enrollment, course completion, curriculum and instructional strategies, and implementation of planned improvements (students are released early on Fridays to give teachers time for this).
    - The ongoing support needed to use collaboration time effectively. The district provides coaching by MTSS and curricular leads that is focused on helping teachers implement research-based strategies and improve student outcomes.
    - Multiple opportunities to collaborate, including PLC time every Friday and collaboration with staff who teach other grade levels, at other schools, or in other departments.
2. The district continues to set the expectation that the improvements teachers plan be data-driven and research-based. Ongoing coaching from MTSS and curricular leads at PLC meetings helps set this expectation.
3. The district has developed and continues to implement a structured approach to monitoring collaboration time to ensure it focuses on improving the curriculum, instruction, and use of assessment data by focusing on DuFour's four questions. Meetings in multiple configurations (e.g., school, grade level, department) are scheduled, and staff attendance is required and monitored using electronic sign-ins. Teachers evaluate and monitor student data during PLC meetings, which are guided by DuFour's four questions and used to evaluate their teaching practice and improve student outcomes. District staff ensure consistency across schools, grade levels, and/or departments by using a layered professional learning approach that includes training school-based lead staff, using common agendas, and have leads facilitate learning among staff at their own schools. During interviews, staff noted a need to deepen learning on data analysis and differentiation of instruction to continue to improve their PLC work.

Recommendations for Recovery

The district should:

1. Continue to provide all teachers with the following:
    - Regularly scheduled opportunities to examine and improve instructional practices by collaborating on the analysis of student data such as assessment results, course enrollment, course completion, curriculum and instructional strategies, and implementation of planned improvements.

- The ongoing support needed to use collaboration time effectively.
- Opportunities to collaborate across the district, including with grade-level and/or subject peers at other schools and in teams with teachers from different grade levels.

2. Continue to set an expectation that improvements teachers plan be data-driven and research-based, and continue using the PLC structure to help set and reinforce this expectation.
3. Continue to implement a structured approach to monitoring collaboration time to ensure it focuses on improving the curriculum, instruction, and use of assessment data, and that adjustments are made based on the staff's analysis of DuFour's four questions.

Implementation Status: Sustained

Ratings



7.1 Data Management/Student Information Systems

Standard

The LEA assigns data management roles to school and LEA administrators, other personnel responsible for programs, data entry clerks and others involved in data management, and holds these individuals accountable for ensuring that accurate and reliable data are collected, maintained and reported.

Note: Financial Management standards 7.1 and 7.2 also reference student records, student data, and/or CALPADS.

Findings

1. The district continues to have clear roles and responsibilities for data management: the student information system (SIS) specialist and the SELPA data specialist share the following responsibilities:
    - Ensuring all data required for state, federal and LCAP reporting are accurately populated in the local SIS.
    - Keeping CALPADS up to date by uploading files, troubleshooting data problems, and performing the initial review of the reports.
    - Sharing CALPADS reports with administrators, school staff responsible for data entry and verification, and other personnel responsible for programs, and working collaboratively to identify and resolve global data challenges.
    - Clearly communicating deadlines and changes in reporting requirements to district, school and program staff.
    - Working with the SIS vendor and the CALPADS service desk staff as needed to get answers to questions from district staff.
2. At the time of the first comprehensive review in 2025, the district had not designated and cross-trained staff members to temporarily perform data management duties in the lead's absence, but as of this 2026 review it had done so.
3. A district team member attended the California School Information Services (CSIS) Data Governance Academy in October 2025 and April 2026. The district designated its director of educational services to lead the development and coordination of data management roles, responsibilities and processes across the organization; help establish priorities for data management; and resolve conflicts.
4. The district does not yet have policies or procedures to hold staff and administrators accountable for fulfilling their data management responsibilities, or for coordinating with others as needed to build consistent data management practices districtwide. The district has acknowledged that this area needs improvement.
5. The district has not yet established standard data management processes to help ensure consistent results and regular updates from each school. The district has not identified someone other than the lead CALPADS staff member, such as the superintendent or superintendent's designee, to verify the accuracy of the reports prior to certification for CALPADS reporting.

6. The district data team continues to work with schools and departments to respond to questions or address inaccuracies in the data entered into the SIS. The district has not developed a formal process or local tools and processes to ensure that it collects accurate data and that it is certified on time. The district has created a calendar with interim deadlines to help ensure CALPADS reports are certified by the initial deadline. However, the district needs to implement data submission debriefs after certification to capture what needs to be changed to improve data quality or timeliness for future submissions, as well as conduct data quality audits to sample high-stakes data elements.

Recommendations for Recovery

The district should:

1. Continue to designate and cross-train staff members who can temporarily perform data management duties in the lead's absence.
2. Continue to designate the director of educational services or other member of the district leadership team to lead the development and coordination of data management roles, responsibilities and processes across the organization; help establish priorities for data management; and resolve conflicts.
3. Develop policies and procedures to hold staff and administrators accountable for fulfilling their data management responsibilities and for coordinating with others as needed to build consistent data management practices across the district.

   At the same time, develop a written policy and procedures that provide clear roles and responsibilities for data management, including designating the individuals who will serve as leads for the data management responsibilities currently shared by the SIS specialist and SELPA data specialist.
4. Establish and regularly update standard data management processes to help ensure consistent results from each school. Continue to designate someone other than the lead CALPADS staff member to verify the accuracy of CALPADS reports prior to their certification.
5. Develop and use local tools and processes to ensure accurate data is collected and that it is certified on time. Implement its calendar that has interim deadlines to support certifying CALPADS reports by the initial deadline. Consider adding data submission debriefs after certification to capture what needs to be changed to improve data quality or timeliness for future submissions, and data quality audits to sample high-stakes data elements. Develop and implement districtwide policies and practices to verify that the data have been entered accurately into the SIS and that all required supporting documents have been collected.

Implementation Status: Begun

Ratings



7.2 Data Management/Student Information Systems

Standard

The LEA has developed a technology plan to guide the provision of adequate technology to support online learning and online student performance assessments. The LEA budget supports technology consistent with the technology plan.

Note: Financial Management standard 7.5 addresses technology standards and calls for the standards to be updated as the technology plan evolves.

Findings

1. The 2021-2023 technology plan (most recent) for the district and the Plumas County Office of Education is a three-year plan developed by the Technology Planning Team, which included representatives from the business office, technology team and educational services, with input via a survey from principals, teachers, students, classified staff, union leaders and parents. Staff reported that the district plans to update its technology plan in the fall of 2026.
2. The district's 2021-2023 technology plan identifies the hardware, infrastructure and licensing and software needed at all schools for instruction and statewide assessments, consistent with the goals in its LCAP.
3. The district has planned and budgeted sufficient funding for the following in its 2021-2023 technology plan:
    - Implementing recommendations from a technology study to evaluate, prioritize, and making certain changes and improvements to staffing, hardware, software, and network security and performance.
    - Equipping all students in transitional kindergarten through grade 12 with a computing device.
    - Implementing a computer replacement plan for staff to keep devices current.
    - Hiring and supporting technology staff to maintain facilities and to support technology needed for facilities and student safety.
4. The 2021-2023 technology plan includes professional learning for district staff on the International Society for Technology in Education (ISTE) standards and identified educational technology needs, but it is unclear whether this is being provided. Current funding to support educational technology needs is unclear because the most recent technology plan is from 2021-2023.

Recommendations for Recovery

The district should:

1. Update its technology plan to ensure it identifies current hardware, infrastructure and licensing and software needs at all schools for instruction and statewide assessments, consistent with the goals in its LCAP.

2. Continue to engage with educational partners during the update of its technology plan to ensure that district and school administrators, teachers and other personnel responsible for instructional programs are involved in developing and revising the plan.
3. Update its technology plan and LCAP to ensure sufficient funding for the following:
    - Ongoing hardware, infrastructure, licensing and software needs.
    - The staffing (salaries and benefits) and/or support contracts needed to maintain the technology.
    - Professional learning for district staff in using technology to administer statewide assessments and to help students learn.
    - Professional learning for staff who make recommendations for technology purchases to ensure staff remain up to date on emerging technology for learning and assessments.

Implementation Status: Planning

Ratings



Financial Management

1.1 Leadership and Organizational Capacity

Standard

The LEA has the leadership, culture and organizational capacity to implement and maintain systemic reform, continuous improvement and high expectations in financial management. The organization demonstrates a commitment to attract, develop, and retain competent business services individuals in alignment with its objectives.

Findings

1. The district has not yet built the leadership capacity of the board or school administrators by offering trainings on financial management.
2. Staff indicate that the culture has improved to be more collaborative and positive. Business Department staff have been encouraged to share their recommendations for improvement.
3. The business and technology leaders are continuing to evaluate and make changes in areas of identified inefficiency and ineffectiveness.
4. The Business and Technology departments have begun updating policies and standard operating procedures but still have many to develop.
5. The Business Department has retained qualified staff and is investing in training for them; however, individual training plans have not been developed.

Recommendations for Recovery

The district should:

1. Offer trainings on financial management to all board members and school administrators regularly, preferably more than once per year.
2. Continue to ensure that the CBO engages with Business Department staff regularly, and encourage a positive and collaborative environment where employees are empowered to share their recommendations for improvement.
3. Continue to evaluate areas that may need improvement in the Business and Technology departments.
4. Prepare a training schedule for the Business Department so all department staff have an opportunity to attend relevant trainings that improve the knowledge of the department as a whole.

Implementation Status: Begun

Ratings



1.2 Leadership and Organizational Capacity

Standard

The organizational structure clearly identifies key areas of authority and responsibility for business services. Reporting lines in each area are clearly identified and logical.

Findings

1. The district has prepared an organizational chart for the Business and Technology departments, but it is not posted on the district website for staff or the community.
2. The organizational chart now shows an accurate chain of authority and includes one dedicated program accountant responsible solely for county office of education functions.

Recommendations for Recovery

The district should:

1. Continue to communicate the difference between the district's business functions and those of the county office, and continue to clarify which staff member is responsible for specific tasks for each entity.
2. Post the organizational charts for the Business and Technology departments on the district website.

Implementation Status: Begun

Ratings



1.3 Leadership and Organizational Capacity

Standard

LEA leaders set the tone and establish the environment, exhibiting integrity and ethical values in carrying out their financial responsibilities and directing the work of those they supervise.

Findings

1. Although the district has a documented code of ethics in its employee handbook, it is not widely known, used or communicated.
2. Integrity and ethical values are not core messages in the district's communications with and trainings for the Business Department.
3. In the past, the district attempted to make the financial statement appear better than they were, but the Business Department has discontinued this practice.

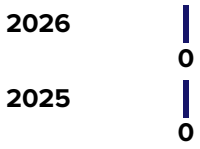
Recommendations for Recovery

The district should:

1. Communicate to all staff and departments the district's core values, including integrity and high ethical standards. Begin by communicating about and distributing the employee handbook.
2. Continue to prepare financial statements with integrity, honesty and transparency.

Implementation Status: None

Ratings



1.4 Leadership and Organizational Capacity

Standard

The LEA has an internal business services department calendar that lists responsible parties and all the ongoing business and finance activities. The calendar is shared with all applicable departments and used to ensure responsible parties are meeting critical deadlines including those required by statute, board policy/administrative regulation, or collective bargaining agreements.

Findings

1. The Business Department has an annual calendar that includes items for each reporting period, but it does not include who is responsible for specific tasks or deadlines. It also lacks professional learning opportunities for staff.
2. This was the first year the district used the calendar; it will need to be reviewed and updated annually.

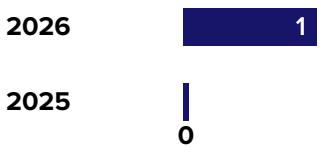
Recommendations for Recovery

The district should:

1. Revise the Business Department calendar to include all activities, professional learning, reports, and other such items, for that year. Ensure that the calendar includes deadlines and who is responsible for each item.
2. Once the calendar is complete, distribute it to business staff and other departments, and ensure it is followed.
3. Review the calendar annually and revise it as needed to ensure it remains current and accurately reflects the department's critical tasks.

Implementation Status: Planning

Ratings



1.5 Leadership and Organizational Capacity

Standard

The business services department head is a member of the LEA's cabinet and participates in decision making early in the process.

Finding

1. The CBO is an active member of cabinet.

Recommendation for Recovery

The district should:

1. Continue to have the CBO serve as an active member of cabinet.

Implementation Status: Sustained

Ratings



1.6 Leadership and Organizational Capacity

Standard

Verbal and written communications are easily understood and regularly occur among the board, senior administrators, business services department, staff and the community.

Note: Communications are also addressed in Community Relations and Governance standard 2.2.

Findings

1. The CBO shares information regularly and clearly with the board about the status of the LEA's finances and the financial impact of proposed expenditures.
2. Communication about important topics is provided regularly in writing.
3. Documents provided to the board are generally easy to read and follow.

Recommendations for Recovery

The district should:

1. Continue to ensure that the CBO shares information regularly with the board about the district's financial status and any proposed changes in expenditures.
2. Continue to provide easy-to-understand written reports on important topics.

Implementation Status: Implemented

Ratings



2.1 Internal Control

Standard

To discourage and detect fraud, the LEA has established and implemented formal policies and procedures that provide both a mechanism for individuals to report illegal acts and a formal investigative process (Statement on Audit Standards (SAS) 109, SAS 78, SAS 99: Treadway Commission).

Findings

1. The district has board policies (BPs) and administrative regulations (ARs) regarding ethics, civility, fraud prevention, and conflict of interest. It also has a code of ethics in its employee handbook. These are intended to discourage and detect fraud, and they are routinely reviewed and updated to reflect current policy and legal requirements.

   However, the district has not yet provided training to governing board members on district expectations and standards for ethical behavior, applicable board policies and regulations, or the consequences of failing to adhere to those standards. Because all five board members' terms are scheduled to expire in December 2026, interviewees indicate that the district plans to provide this training after determining which current board members intend to seek re-election.

2. The district has increased the frequency of its reviews and updates of BPs and ARs, including policies on professional standards and management of district assets and accounts. These efforts have improved implementation and oversight of its conflict-of-interest policies and regulations; however, the district is not yet fully compliant with applicable requirements. In 2025, the district demonstrated progress by obtaining most required Form 700, Statement of Economic Interests, filings from designated officials and employees. The district maintains a tracking log for directors, supervisors, principals and board members; however, the log does not include all designated filers and does not track filing requirements when individuals leave office. As discussed in standard 4.6 under Community Relations and Governance, deficiencies remain. Three required Form 700 filings were missing. Of the forms submitted, two were incomplete because the verification section had not been completed, and the district provided no evidence that departing officials filed the required leaving-office statements. These deficiencies indicate that the district has not yet fully implemented procedures to ensure compliance with Form 700 filing requirements.

3. The district's Board Policy 3400 — Management of District Assets/Accounts, requires employees to report suspected fraud to a supervisor or the superintendent. The knowledge that they may be reported and caught can be an effective deterrent to many potential fraudsters. In 2025-26, the district developed a fraud prevention and reporting procedure that outlines the responsibilities of the board and administration, identifies key risk areas and control activities, and includes an anonymous reporting form for staff. This represents progress in strengthening fraud prevention, but the procedures have not yet been fully implemented or communicated districtwide.

   Interviewees indicate that staff remain unaware of the formal procedure, reporting channels and investigation responsibilities. In addition, access to the anonymous reporting form appears to be limited to staff with access to the district's Google drive, and the district

has not yet established a central process for logging, tracking and monitoring reported incidents. Implementation and awareness of fraud reporting processes remain limited.

4. The district's 2024-25 annual audit identified three material weaknesses: one each in inventory, journal entries, and accounts receivable and accrued liabilities. These findings were repeats from 2023-24 but were a decrease from the six material weaknesses reported from 2022-23.

   Corrective plans have been partially implemented for all three items. The district has documented standard operating procedures as a response to the corrective action plans; however, full implementation and staff training to ensure consistent application of the procedures are still in progress.

Recommendations for Recovery

The district should:

1. Regularly train all board members and employees in district expectations and standards for ethical behavior, the board's policies and regulations, and the consequences for not adhering to these standards.
2. Provide training for individual board members and employees in their specific roles and responsibilities to help discourage, detect and report fraud.
3. Ensure that all designated district officials identified in Board Bylaw 9270 annually file a Form 700, Statement of Economic Interests. Update its tracking system for monitoring annual filing requirements to include columns that identify all designated filers by position or title and by school to help ensure that required assuming-office and leaving-office statements are completed and filed in a timely manner.
4. Communicate and implement its fraud prevention and reporting procedure.
5. Inform staff about the anonymous email and form to report fraud, and provide training for all staff about fraud. Encourage all employees, students, community and board members to report questionable activity.

Implementation Status: Begun

Ratings



2.2 Internal Control

Standard

Procedure manuals are developed, communicated and implemented. When deviations from established policies and procedures are identified, they are remedied and communicated in a timely and consistent manner.

Findings

1. The district has written standard operating procedures (SOPs) for accounts payable (AP) to ensure that AP has internal controls, segregation of duties, and accountability. However, it lacked procedures for other key areas such as payroll, budgeting, bank and ledger reconciliations, accounts receivable, and recording financial transactions.

2. The district has continued to develop procedures for accounts receivable, payroll, and cash reconciliations, and has increased the number of documented SOPs. As of 2026, the district has developed 19 procedures covering key financial and operational processes, including accounts receivable, payroll, inventory reconciliation, journal entries, and purchasing. Most SOPs include sections on purpose, scope, procedures, assignment of responsibility, monitoring and supervisory review, and the effective date. The district has also continued to reorganize duties to strengthen internal controls, including separating responsibilities between district and county office functions.

   However, interviewees indicated that the goal for 2025-26 was to focus on developing procedures, and that full communication about and implementation of these procedures will continue into 2026-27. As a result, procedures have not yet been fully implemented, and staff training is still in progress to ensure procedures are applied consistently.

3. The Business Department has developed and organized procedures and resources in shared Google Drive folders, including folders titled Business Office Hub and SOP Manual, and has provided training during new employee orientation and beginning-of-year sessions. However, access to and awareness of these procedures remain inconsistent. Interviewees indicated that not all staff have received training on applicable procedures, and implementation varies across departments. As a result, procedures are not yet communicated or followed in a timely and consistent manner, and the district will need to continue focusing on communication and implementation during the 2026-27 school year.

4. Training is taking place regularly, but managers in the department lack the training to competently review and approve transactions.

Recommendations for Recovery

The district should:

1. Continue to develop, communicate and implement a comprehensive Business Department manual that covers all major accounting functions. Ensure that this manual includes step-by-step instructions, segregation of duties, clearly defined roles, and review and approval processes.

2. Provide staff with training on SOPs when they are hired and annually, and ensure they have access to the full Business Department manual. Consider including these resources in annual back-to-school trainings.

3. Ensure that business managers have the ability to competently review and approve or disapprove all essential accounting functions.

Implementation Status: Begun

Ratings



2.3 Internal Control

Standard

The business and operational departments communicate regularly, verbally and in writing, with internal staff and departments about their responsibilities for accounting procedures and internal controls.

Findings

1. During the previous comprehensive review in 2025, staff shared in interviews that the district lacked a clear process for communicating with school staff and departments, and this deficiency had been made worse by frequent turnover in leadership and district staff in the past five years.

   In 2025-26, the district has increased communication and coordination across departments, including monthly interdepartmental meetings of business, human resources, maintenance and operations, educational services and special education staff and managers, as well as regular Business Department budget review sessions with schools and departments. In addition, business staff attend instructional leadership team (ILT) meetings to provide updates for principals. Interviewees shared that the business office and human resources also communicate updates and procedures through emails, newsletters, and shared resources such as the Business Office Hub and SOP Google Drive folders, improving awareness of timelines, deadlines and procedures.

2. During the previous comprehensive review in 2025, many staff were unaware of their responsibilities for accounting procedures and internal controls, and there was a lack of communication and coordination with other departments and with schools regarding budget and financial issues, as well as delays in budget updates and approvals and a lack of training.

   The district has now improved communication and training related to accounting procedures and internal controls. The Business Department has increased written communication with schools and departments through emails, newsletters and shared resources, including the Business Office Hub and SOP Google Drive folders. As referenced in standard 2.2, the district has also developed approximately 19 SOPs and provided access to them through shared drives, along with communications notifying staff when procedures are developed or updated. In addition, the district has created a budget calendar for each reporting period and has updated board policies and administrative regulations and communicated these updates to relevant staff.

3. The district also provided evidence of training opportunities, including ASB, financial software training, retirement system training, professional development workshops, and participation in external training programs. Interviewees indicated that school staff and department leaders meet regularly with the CBO to review budgets, clarify roles and discuss processes, and that the Business Department provides individual support during these meetings.

   However, despite these improvements, training and communication remain inconsistent, and staff awareness of procedures and internal controls varies across departments. Although procedures have been developed and shared, the district has not yet established

a comprehensive or structured training program to ensure all staff understand their responsibilities for following procedures and interpreting financial reports. As a result, staff continue to rely on ad hoc communication and one-on-one support rather than formal training. This may limit consistent understanding and application of procedures across the organization.

Recommendations for Recovery

The district should:

1. Continue to provide training for relevant staff on financial software, ASB and accounting procedures annually, and expand access to structured training opportunities both when a new employee is hired and as needed. Build on existing training efforts by providing one-on-one training, training videos and other accessible resources as needed, and establish a regular schedule of annual and periodic training, including year-end and procedure-specific training sessions.
2. Continue to implement a structured communication process by maintaining regular meetings and consistent updates. Maintain the established schedule and practice of communicating via regular monthly and quarterly meetings, such as ILT meetings, district and county office of education operational meetings, and budget review sessions with principals and school office staff and department leaders.
3. Ensure that these meetings focus on reviewing SOPs from the Business Department manual, communicating updates or changes, and gathering feedback on how procedures are working. Reinforce communication through emails, newsletters and shared resources to keep staff informed of updates, expectations and responsibilities.
4. Implement the budget calendar developed in 2025-26, and add information about which employee positions are responsible for tasks listed. Use it to help schedule communications with staff before reporting periods to ensure staff understand their responsibilities and deadlines.

Implementation Status: Begun

Ratings



3.1 Budget Policy and Procedures

Standard

The appointed administrator/board guides the budget process by developing policy and regulations that focus on expenditure standards and formulas to support objectives, meet goals and maintain financial solvency for the current and two subsequent fiscal years. The appointed administrator/board uses the budget to communicate and document its plan and progress to allocate financial resources toward local goals and objectives. The board is engaged in understanding the fiscal status of the LEA and prioritizing LEA fiscal issues.

Findings

1. The board did not follow existing BP 3000 when developing the 2025-26 budget because they did not provide the superintendent with any parameters or priorities to guide budget development. However, when developing the 2026-27 budget, the administrator's priority was to address the structural budget deficit and implement the district's fiscal stabilization plan. As noted in standard 3.3, the district has developed a detailed budget calendar for the business office that reflects the full budget cycle and identifies timelines for community engagement.
2. The administrator has not adopted any standards regarding allocations or expenditures of resources; however, as noted in standard 3.3, the district's Business Department had a formula to allocate discretionary funding to schools in 2025-26, and the methodology was updated for 2026-27. As noted in standard 3.2, the district did not provide evidence that it uses staffing formulas to project expenditures.
3. No evidence was provided that the board had discussions during development of the 2025-26 budget about how the district's expenditure plan reflected the goals and objectives outlined in its Local Control and Accountability Plan (LCAP).

   During development of the 2026-27 budget, the administrator and county superintendent held several community engagement meetings, and surveyed students, parents and staff to help guide the development of the fiscal stabilization plan and the goals and objectives to be addressed in the 2026-27 LCAP.
4. The board members have not been trained to read financial statements or SACS forms. They have also not been provided with training to help them understand their role in developing the budget, their fiduciary duties, and how to maintain fiscal solvency.
5. The 2025-26 budget presentation included a narrative summarizing the budget changes from 2024-25 estimated actuals, assumptions, and the district's overall financial position. The 2025-26 budget and interim presentations included a PowerPoint with a high-level summary that included tables and charts, as well as a detailed narrative outlining revenue assumptions and variances from the prior reporting period by funding source and expenditure category.

Recommendations for Recovery

The district should:

1. Formally adopt expenditure standards and formulas (e.g., for school site funds and staffing) to guide budget development with a clearly defined methodology.

2. Continue to seek guidance from the administrator and board members on setting goals and priorities for budget development that are aligned with the goals and objectives in its LCAP and that ensure ongoing fiscal solvency.
3. Encourage board members to attend school finance trainings and workshops to help them better understand their role in developing the budget, their fiduciary duty to maintain fiscal solvency, how to read standardized account code structure (SACS) reports, and how these are connected to student achievement.
4. Continue to ensure board presentations clearly highlight the district's fiscal status in an easily understandable format.

Implementation Status: Begun

Ratings



3.2 Budget Policy and Procedures

Standard

The budget development process is based on collaboration across the LEA and includes input from staff, administrators, board and community, and, if applicable, a budget advisory committee. The budget development process incorporates the financial details contained in all other LEA plans to create a comprehensive budget.

Findings

1. As noted in standard 3.1, the administrator's priority in developing the 2026-27 budget was to address the structural deficit and implement a fiscal stabilization plan. This process included input from staff, students, and the community. In each community, the district hosted two community listening meetings for participants to share input and identify local priorities. Surveys were also sent to students, staff, and parents to gather input from those who may not have been able to attend an in-person meeting.
2. The district's 2025-26 and 2026-27 LCAPs detail how the district engaged with various educational partners during their development. For example, in 2026-27, community listening meetings were held, surveys were used to solicit input from parents, students and staff, and the LCAP was discussed as part of regular instructional meetings throughout the school year.
3. The district provided evidence of enrollment projections used to develop the 2025-26 first and second interim reports as well as the 2026-27 budget. However, the district did not provide evidence of any enrollment projections used for the 2025-26 adopted budget. In addition, although district business and educational services staff indicated there was a process for developing staffing projections during budget development and interim reporting, no evidence was provided to support this statement for any of these reporting periods in 2025-26.
4. When developing its 2025-26 budget, the district did not follow BP 3100: it did not provide any evidence of procedures for reviewing and analyzing resources and allocations to ensure alignment with LCAP objectives and other district plans. However, during the 2025-26 school year, staff from the Educational Services and Business departments began meeting weekly and prioritized budget and LCAP alignment. The district established new district-defined option codes to track expenditures related to LCAP goals. The district also ensures that non-Local Control Funding Formula (LCFF) funding sources are aligned with LCAP goals and objectives. In addition, the district has improved its position control system, which has allowed it to accurately track personnel expenditures in its LCAP.

Recommendations for Recovery

The district should:

1. Continue to ensure that the budget and LCAP development process is collaborative, transparent, and invites and values input from the community and educational partners.
2. As part of budget development and monitoring, develop staffing projections in collaboration with school and district administrators.

3. Continue to use its processes and procedures to analyze resources and allocations to ensure alignment with strategic planning objectives outlined in the LCAP and other district plans.

Implementation Status: Begun

Ratings



3.3 Budget Policy and Procedures

Standard

The LEA's business office has and follows a technical process to develop the budget. The process uses defined formulas for projecting revenues and expenditures.

Findings

1. The Business Department has developed a budget calendar that includes the full budget cycle with key statutory deadlines and tasks, but it does not include the staff responsible for each task.

2. To develop the 2025-26 and 2026-27 budgets, the district used an industry-standard process of starting with the baseline of the prior-year budget, with adjustments for projected revenues (e.g., enrollment and ADA, new and expiring programs, property taxes, and other factors) as well as adjustments for expenditures (e.g., position reductions, step-and-column, retirement costs, employee benefits, the consumer price index adjustment to nonpersonnel costs, and other factors). In its preparation for the 2026-27 budget, the district provided evidence of a technical process to identify and project revenues, balance carryover amounts, and accrue revenues. However, the district did not provide documents to indicate that a technical process is in place to develop staffing projections, as noted in standard 3.2. Because staffing costs are any district's largest expenditure category, staffing projections are vital. For other expenditure categories, the district applies industry standards to project expenditure costs.

3. During 2025-26, departments were given an opportunity to identify needs, extraordinary costs, caseload data, and other relevant information through ongoing meetings with the interim CBO. The interim CBO used these meetings to share information on available funds. All budget documents and reports are made available to department heads and administrative assistants in a central location for ongoing monitoring. In addition, staff reported that during development of the 2026-27 budget this process was more robust than in previous years and gave them an opportunity to be involved in budget development.

4. In 2025-26, the allocation method for school site discretionary funding was continued from prior years. Schools were given allocations according to a set formula based on each school's share of average daily attendance (ADA), a flat amount for the number of teachers, and an additional amount for noon duty. The product of this formula was the unrestricted funding that could be used at each school's discretion. Schools also received allocations for lab equipment (junior highs and high schools) and Title I funding to be spent for specific eligible costs.

   Beginning in 2026-27, the interim CBO developed a new method for allocating discretionary and school-level program funding to schools. Although FCMAT was not provided clear documentation of this new allocation formula, school principals reported that they were briefed on the new formula and provided with calculations. All department and school staff interviewed reported regular meetings with the Business Department that resulted in a significant improvement in communication about the budget compared to the prior administration. However, formal training on how to read budget reports has not been provided.

Recommendations for Recovery

The district should:

1. Continue to develop internal policies and procedures for annual budget development and monitoring, and use the calendar of deadlines and update it to include staff responsible for various items.
2. Continue to implement a technical process for preparing the annual budget and interim financial reports; ensure that it includes both revenue and expenditure projections.
3. Document the process for developing staffing projections for budget development.
4. Continue to solicit input from departments and schools, and ensure that budget assumptions are updated regularly so the budget reflects current-year estimated revenues and expenditures.
5. Continue holding regular meetings with department administrators and site-level staff to ensure that the assumptions and inputs used to develop school and department budgets are transparent and understood so budget activity can be monitored effectively throughout the fiscal year.
6. Provide an overview-style budget training to new administrators and business employees soon after they are hired and to all school and district administrators annually. Ensure that at a minimum it addresses allocation of resources for schools and departments, budget monitoring tools such as financial system reports, budget plan development, and key timelines (e.g., expenditure deadlines, purchase order cut-off dates).

Implementation Status: Begun

Ratings



3.4 Budget Policy and Procedures

Standard

The LEA uses an effective position control system as a check and balance between personnel decisions and budgeted appropriations; the LEA uses the system to track personnel allocations and project salary and benefit expenditures.

Findings

1. Throughout 2025-26, business and human resources have reviewed all positions in the district to ensure a true accounting of filled and expected vacant positions and their associated funding sources. This included removing from the system positions eliminated because of a reduction in force process. The district also discovered that the position control system did not properly identify several former employees as no longer working for the district, and this was also addressed. The district used this information to identify proposed expenditures when developing its 2026-27 budget; however, as noted in standard 3.2, no evidence was provided that staffing projections were used as part of budget development.
2. The district has a documented process for obtaining administrator approval for new positions before posting them for recruitment.
3. The district is tracking position control in the financial system and reconciles budget, payroll and position control data at each reporting period. A review of this data revealed that the district is correctly charging salaries to only active state and federal resources. The position control module in the district's financial system does not account for the costs of substitutes, overtime, stipends, or extra duty. The district reported that it captures these costs using a manual tracking system that is then uploaded to the budget module.
4. During 2025-26, business (including payroll) and human resources staff and leaders met regularly with one another to discuss position control issues and processes. However, senior leaders in both business and human resources have recently left the district.

Recommendations for Recovery

The district should:

1. Continue to maintain the position control system to ensure its accuracy by doing the following:
    - Reconciling budget, payroll and position control regularly.
    - Ensure all staff responsible for maintaining position control are trained and have written processes and procedures to follow.
    - Document and establish internal controls to ensure the budget module accurately captures all position-related costs for substitutes, overtime, stipends, and extra duty.
2. Continue to ensure that the administrator approves all new positions before they are posted.

3. Continue to ensure that business, payroll and human resources meet and collaborate at least monthly to discuss position control processes and issues and reconcile data.

Implementation Status: Begun

Ratings



3.5 Budget Policy and Procedures

Standard

The budget monitoring process reflects LEA policy and includes systems that support routine review designed to provide early warning of discrepancies. The LEA reviews the budget at least monthly, makes revisions as needed, and communicates budget updates per local policies, county requirements and state statutes (e.g., first interim, second interim).

Findings

1. In 2024-25 the district lacked any budget monitoring systems or processes for routinely reviewing revenues and expenditures, which would have provided early warning of discrepancies. During 2025-26, the district has made significant progress by doing the following to monitor its budget:
    - At each interim reporting period, updated revenue and expenditure calculations and provided a detailed change narrative to the administrator and community through the board meeting materials .
    - Business Department managers held monthly meetings with department and school staff to review the status of their budgets and supporting documents, and the CBO, with input from managers, created a single central location where budget information is stored electronically and can be accessed by department and school staff.
    - Developed a tracking process to identify grants, their eligible uses, budget authority for them, expenditures of grant money, and their alignment with LCAP goals.
    - Reconciled position control with payroll and budget at budget and interim reporting periods.
    - Encumbered purchases orders/requisitions against the budget until payment is made.
2. The district has not included the monitoring of enrollment information as part of its budget monitoring processes
3. The district has no formal policies or requirements that specify how budget updates should be communicated to the board, school and district administrators, or the community, other than presentation and adoption of budget and interim financial reports at board meetings. However, during 2025-26 the district has worked diligently to keep the community informed of its fiscal condition. It created a dedicated webpage for this that includes fiscal updates, fiscal presentations to the board and administrator, outcomes from community listening meetings, answers to common questions, and survey results.

Recommendations for Recovery

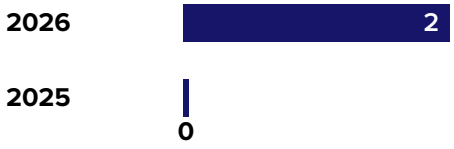
The district should:

1. Continue to implement comprehensive processes and procedures for developing and monitoring the annual budget, including enrollment projections.

2. Include formulas for staffing projections in its budget development and monitoring to better project expenditures.
3. Establish policies or requirements about communication to board members and interested parties regarding budget updates and the district's fiscal condition .
4. Continue to share regular budget updates with departments, schools, the administrator, the board, and the community.

Implementation Status: Begun

Ratings



3.6 Budget Policy and Procedures

Standard

The LEA is in compliance with all statutory budget timeline and format requirements (EC 1240(l), 1240.2, 1620, 1622(a) 42127 and 52062(b)(1)).

Findings

1. For the 2025-26 fiscal year, the district complied with the statutory budget requirements and deadlines for holding a public hearing and adopting a budget by July 1, 2025; adopting the LCAP before adopting the budget; disclosing when the combined assigned and unassigned ending fund balance exceeds the minimum recommended reserve for economic uncertainties; and submitting the budget to California Department of Education (CDE) by the required deadline. However, because of technical issues with the adopted budget, the CDE requested that the board approve a revised budget that addressed the CDE's technical concerns no later than July 25, 2025. The county superintendent approved a revised budget on July 22, 2025.
2. For the 2025-26 fiscal year, the district provided no evidence that it took a budget revision to the board within 45-days after the governor signed the 2025-26 Budget Act.
3. The district met the requirement to submit a 2025-26 second interim financial report to its board and the CDE within the statutory timeline. However, the district's 2024-25 second interim and 2025-26 first interim financial reports were not adopted or submitted to the CDE within the statutory timelines.
4. All reports were presented to the governing board in the required format.

Recommendations for Recovery

The district should:

1. Ensure that it provides budget and financial reports within the required statutory timeline.
2. Continue to ensure that financial reports are formatted as required.

Implementation Status: Begun

Ratings



4.1 Financial Management

Standard

The LEA records all financial activity for all programs in a timely and accurate fashion. Accounting work is properly supervised and reviewed to ensure that transactions are recorded in a timely and accurate manner, and to allow the preparation of periodic financial statements.

Findings

1. The Business Department has made progress in completing the required accounting work and improving timelines; however, deficiencies remain. In the past four fiscal years, auditors issued repeat audit findings in each year that the district was out of compliance with Generally Accepted Accounting Principles (GAAP) requirements, including failure to record all accruals and complete journal entries and closing entries in a timely and accurate manner. The audits were also not performed or presented within the statutory timelines.

2. The number of audit findings has decreased. The district's 2023-24 annual audit identified 10 findings, but its 2024-25 annual audit identified six, five of which were repeat findings. In addition, the district obtained approval for an extension beyond the statutory deadline to complete its 2024-25 audit. The audit was completed by January 29, 2026 and presented to the governing board on February 11, 2026.

   The district has also improved its audit timeliness in certain areas during the 2025-26 fiscal year to comply with EC 41020. All required budget reports, including the 2024-25 unaudited actuals, were submitted on time.

   Despite these improvements, the district has not yet consistently completed all accounting activities in a timely manner or fully resolved repeat audit findings. Continued implementation of procedures, improved documentation, and adherence to timelines are necessary to achieve compliance with accounting standards and to ensure accurate and reliable financial reporting.

3. Vacancies and turnovers of business staff and managers have been ongoing for more than four years and have limited the department's ability to properly supervise and review accounting work. The district has now begun reorganizing duties to strengthen internal controls and oversight, including separating responsibilities between district and county office functions. As noted above, the number of audit findings decreased in 2024-25. However, three of the five repeat findings indicated material weaknesses in three areas: inventory, journal entries, and accounts receivable and accrued liabilities.

   To address these findings, the district has done the following:

   - Developed and begun implementing SOPs for journal entries, purchasing and vendor requisitions, facilities contracts and change orders, federal time certifications, and grants. These SOPs include sections on purpose, scope, procedures, assignment of responsibility, monitoring and supervisory review, and the effective date.
   - Developed SOPs for additional business functions, including accounts receivable, inventory reconciliation, attendance, payroll, facility use, federal procurement, interagency invoicing, interfund transactions, and cash reconciliation.

However, these procedures had not been implemented as of fieldwork and generally lacked clearly defined responsibilities, monitoring requirements, and supervisory review processes.

- Contracted with FCMAT for technical assistance and continued efforts to reconcile prior-year accounts receivable, accounts payable and other balance sheet accounts to improve the accuracy of beginning balances and financial reporting.
- Established business calendars and a checklist for annual budget, interim reporting and year-end processes.

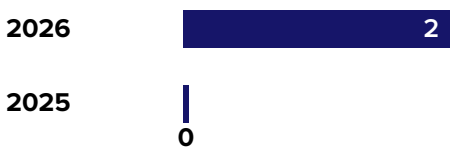
Recommendations for Recovery

The district should:

1. Continue to strengthen internal controls to ensure account balances remain accurate throughout the year and at year end: review budgets compared to actuals monthly or at least at each reporting period, and make budget and accounting adjustments as needed throughout the year.
2. Work with independent auditors to ensure they can complete their work in time to comply with the deadline set in EC 41020.
3. Continue efforts to fully staff the Business Department.
4. Add the following to its budget and year-end calendars and checklists and to its draft SOPs:
    - The position or individual responsible for each task or procedure.
    - Timelines to ensure timely and accurate financial records throughout the year.
    - Monitoring and supervisory review for each task or procedure.
5. Ensure that its balance sheet accounts are reviewed and reconciled regularly. Review and reconcile general ledger balance sheet accounts, including accounts receivable, accounts payable, and beginning balances, at least during each budget reporting period. Resolve outstanding balances and discrepancies in a timely manner to help ensure accurate financial reporting and proper completion of year-end closing activities.

Implementation Status: Begun

Ratings



4.2 Financial Management

Standard

The LEA has adequate and effective procedures to manage and control procurement and comply with Public Contract Code. Procedures include systems for inventory and, if applicable, warehouse that ensure the safeguarding of LEA assets (Public Contract Code 20111 and 20114).

Findings

1. The district has documented and implemented purchasing procedures titled, Purchasing Vendor Requisitions, Facilities Contracts and Change Order Procedures, as well as a manual titled, Public Works Contracts Desk Manual. These documents include the following key elements:

    - Procurement is initiated using a purchase order (PO) and requires advance authorization using a requisition form for each purchase.
    - Blank purchase orders are usually not allowed.
    - With the exception of the Nutrition Services and Maintenance and Operations departments, open purchase orders are limited to $500, and only certain authorized employees can use them to make purchases.
    - Budget verification and encumbrances are required.
    - The district segregates duties to ensure that no one employee can initiate, approve and execute a PO, receive goods, and process payments.
    - A service contract form and routing sheet ensure that only properly authorized independent contracts are approved.
    - The district's Desk Manual for Public Works Contracts provides a step-by-step process for contracts, from submitting contract requests to obtaining board approval.

2. The district has made progress in strengthening procurement procedures. It has developed and documented an inventory reconciliation procedure and a federal procurement procedure, expanding its written guidance for purchasing and inventory-related activities. The inventory reconciliation procedure includes processes for conducting and reconciling physical inventory counts and supports improved inventory controls.

    However, the district has not yet documented procedures for warehouse operations or for receiving goods. In addition, the inventory reconciliation procedure has not been fully implemented. Interviewees indicated that the procedure has not yet been communicated to maintenance and operations staff, school staff or food service staff, and training had not been provided as of the time of fieldwork. The district reported plans to provide training in June 2026 as part of its year-end inventory process and had scheduled its annual inventory count for June 2026.

    Continued efforts are needed to communicate, implement and train staff on inventory-related processes and to establish documented procedures for warehouse and receiving operations.

3. California Public Contract Code (PCC) 20110-20118.4 requires school district governing boards to use a competitive bidding process for applicable public works projects and to award contracts to the lowest responsible bidder.

   During the previous review, the district lacked a documented process for reviewing and monitoring construction contracts for compliance with PCC requirements.

   The district has now made progress in this area. The district did not receive an audit finding related to public works contracting or bidding compliance in its 2024-25 annual independent audit. In addition, the district developed and implemented a manual titled Desk Manual for Public Works Contracts that indicates when competitive bidding is required under PCC 20110-20118.4 and addresses additional public works contracting requirements.

   These actions have strengthened the district's procedures for monitoring compliance with bidding requirements and documenting public works contracting activities. Continued implementation and monitoring of these procedures will help ensure ongoing compliance with applicable PCC requirements.

4. The district did not provide evidence of procedures related to PCC 20114, which allows districts to use existing staff to perform certain types of projects (including maintenance, routine upkeep, minor alterations, and emergency work) and thus bypass the formal bidding processes. This code limits the staff time to 350 hours.

Recommendations for Recovery

The district should:

1. Finalize its inventory reconciliation procedures and implement them at year-end close in June 2026 and each year thereafter.
2. Develop an SOP for inventorying and receiving goods at the warehouse and include it in the existing business office procedures manual shared on a Google Drive. Once the SOP is completed, provide training on it to the supervisor of maintenance and operations, warehouse manager, nutrition services supervisor, IT staff, and other staff who will need to follow it.
3. Ensure that it consistently complies with PCC 20111 and 20114 by doing the following:
   - Continue to update information related to PCC 20114 in its desk manual for public works contracts, including the following:
     - Annually update the bid threshold amounts,
     - Clarify assignments of and responsibility for various tasks,
     - Add a section that specifies who reviews, monitors, and supervises to ensure the district complies with PCC 20111 and 20114.
   - After the above document is completed, train the following employees on formal bidding requirements found in PCC 20111, the limitations of PCC 20114, and the district's procedures:
     - Supervisor of maintenance and operations.

- Business staff (i.e., CBO, administrative assistant, senior administrative services analyst, accounts payable specialist, network administrator).
- Members of the cabinet.

Implementation Status: Begun

Ratings



4.3 Financial Management

Standard

The LEA uses an asset inventory system for all equipment items with a current market value of more than $500. The LEA also complies with Governmental Accounting Standards Board (GASB) Statement No. 34 regarding capital assets. Capital equipment, including technology and furniture, is tagged as LEA-owned property and inventoried. Inventory results are reconciled with the property records at least every two years (EC 35168).

Finding

1. The district has established a capitalization policy in BP 3400 and AR 3440, which requires that equipment items with a value of $500 or more be inventoried. However, the district continues to lack sufficient warehousing and inventory procedures. In the 2023-24 annual independent audit, the district received a finding (finding 2024-003) indicating that the inventory balance of $349,384 was overstated by $307,615. The auditor recommended recording an adjustment to indicate the actual balance of $42,769. In the 2024-25 audit, the district received a repeat finding because the auditors were not able to verify inventory balances as of June 30, 2025. The district concurred with both of the audit findings, which stated that it lacked a formal reconciliation process for comparing the reported inventory balance to actual physical counts and detailed inventory records at year end.

   The district offered the same action plan that it created in 2024 in response to its most recent audit for 2024-25 to remedy the repeat finding. The plan states the following:

   > To address this issue, the District has begun or is planning to implement the following corrective actions:
   >
   > 1. District has developed and plans to implement its standardized year-end inventory reconciliation procedure that includes:
   >
   >   - Physical inventory counts of all applicable inventory items as of June 30.
   >   - Reconciliation of the physical count to the detailed inventory listing.
   >   - Reconciliation of the final inventory listing to the general ledger.
   >   - Documentation of all reconciliation steps and adjustments.
   >   - Assignment of responsibility and oversight.

   The procedure also provided timelines for the inventory process at fiscal year end and at any interim review period, with implementation to begin during the year-end processes for fiscal year 2024-25. However, because of continued staffing shortages and transitions, the district did not implement this during the 2024-25 year-end close or at interim reporting periods during the 2025-26 school year. Interviewees indicated that the district plans to implement this process during the 2026 year-end close.

2. Interviewees indicated that staff who had been assigned responsibility for year-end inventory had not received training on year-end inventory procedures as of May 2026. As noted above, the district plans to provide training on the new procedures to all staff involved in inventory management and year-end reporting for June 2026. The training will

focus on the new reconciliation procedure, accurate tracking, documentation, reconciliation practices, and understanding of applicable accounting requirements.

3. Per the district's inventory reconciliation procedures, school staff and the warehouse manager have been designated as responsible for performing year-end inventory counts, and accounting staff will complete reconciliations. Business staff, such as the senior administrative services analyst and the CBO, are the supervisors who will review and approve the final reconciled inventory balance before the financial statement is prepared.

4. The district has integrated its inventory reconciliation procedure with its year-end closing process. As noted earlier in standard 1.4, the district has created an annual business calendar and maintains a separate calendar and checklist for year-end processes and tasks. Inventory reconciliation has been added as a required step in the district's fiscal year-end closing checklist. In addition, the district created a separate tab in the same workbook for its checklists of specific inventory tasks. The district does not plan to submit unaudited actuals without having completed and reviewed inventory reconciliation documentation.

5. Interviewees indicated that the district uses an asset-tracking system outside of its Escape financial system for equipment, and FCMAT's review of the district's fixed asset list by location in Escape indicates that computer and laptop equipment have not been consistently recorded in the financial system. The district's fixed asset report from Escape shows no computer equipment purchases exceeding $500 since 2018, while a report from the district's asset-tracking system includes computer and laptop equipment purchased as recently as April 2026. This indicates that records maintained in the district's tracking system are not being consistently reconciled with the district's financial records.

Recommendation for Recovery

The district should:

1. Implement its corrective action plan for its 2024-25 repeat audit finding, including fully implementing its newly documented inventory reconciliation procedure during the 2026 year-end close process.

2. Develop a process in its asset software outside of Escape for tagging all capital equipment and furniture as it is received and then entering that inventory information into Escape. Ensure that these two tracking systems are reconciled by year end.

Implementation Status: Begun

Ratings



4.4 Financial Management

Standard

The LEA has an adequate system to account for federal and state categorical program revenues and related expenditures. The LEA fully and accurately records the maximum costs for direct and indirect support to restricted programs and locally defined grants.

Findings

1. The district has made progress in monitoring federal and state categorical programs. To address 2023-24 audit findings, in May 2025 the Business Department sent staff in federally-funded positions a memo and time certification form reminding them to certify their time worked in federal programs. In addition, in 2025-26, the district documented its federal time certification procedure and began to use position funding reports from the Escape financial system to document employee time charged to federal programs and to use these documents to certify employees' work time. As a result, the district did not receive an audit finding related to federal certifications in its 2024-25 audit.

   The district also began using a tracking system to monitor categorical program revenues and related expenditures, and included supporting workpapers in its 2025-26 first and second interim financial reports. However, although program revenues were reviewed throughout the year, interim monitoring did not consistently include related expenditures for each program. This limited the district's ability to fully monitor program budgets and compliance requirements.

2. The district does not consistently charge indirect costs to restricted programs and locally-defined grants that allow indirect costs.

3. Although the district uses Object 5710 to allocate direct administrative costs, the amounts charged have varied significantly from year to year, decreasing from approximately $1.36 million in 2022-23 to $634,752 in 2023-24 and $464,158 in 2024-25. The 2025-26 budget includes only $85,318 in direct cost transfers. The district was unable to provide documents supporting its method for calculating and allocating these charges. As a result, it is not possible to determine whether administrative costs are being applied consistently or equitably across programs.

4. The district has improved its application of indirect costs, but it has not consistently charged the maximum allowable indirect cost rate to all eligible restricted programs. In 2024-25, 56% of eligible restricted programs were charged the full allowable indirect cost rate. For 2025-26, the district budgeted to charge the full allowable rate to 64% of eligible restricted programs but at the same time charged no indirect costs or less than the full allowable indirect cost rate to 24% of eligible restricted programs. This indicates that the district is not fully recovering allowable administrative costs from all eligible programs.

5. Interviewees indicated that the CBO met regularly with department leaders, principals and school staff to review and update budgets, monitor expenditures, and discuss allowable uses of restricted state and federal program funds.

6. While improvements have been made in this area, staff remain undertrained in these tasks.

Recommendations for Recovery

The district should:

1. Maintain and update its categorical workbook at least at every financial reporting period so it can track state and federal revenues, expenses and balances by resource throughout the year and so it can ensure that the budgets and actuals for these items are aligned.
2. Continue to ensure that business and program staff receive training regularly on allowable expenses for restricted state and federal programs.
3. Ensure that it budgets and charges the full allowable indirect cost rate to each program.
4. Review and document the method used to allocate direct administrative costs to programs that do not allow indirect costs. Establish and implement procedures to ensure direct cost transfers are calculated, supported and applied consistently across eligible programs.

Implementation Status: Begun

Ratings



4.5 Financial Management

Standard

The LEA takes measures to contain the cost of special education services, including transportation if applicable, while providing a free and appropriate public education to special education students. The LEA meets the criteria for the maintenance of effort requirement. The program is designed to minimize contributions from the LEA's unrestricted general fund while supporting the LEA's goals and objectives.

Findings

1. The Business Department has improved coordination with the Special Education Department. Interviewees indicated that they meet at least quarterly before financial reporting cycles to review financial data and ensure alignment. The Special Education Department also maintains ongoing coordination with the Transportation Department throughout the year to help ensure students' needs are met.

   In addition, the CBO has collaborated directly with special education leaders, including special education local plan area (SELPA) leaders, to review staffing and ensure the accuracy of position control. These efforts indicate progress toward more consistent communication and collaboration across departments. Continued coordination and formal planning are needed to further strengthen alignment between budget decisions and program needs.

2. The district has improved its monitoring of the special education budget. Interviewees indicated that the Business Department now meets regularly—often monthly—with school principals, staff, and department leads, including the special education director, to review budget-to-actual reports and make timely adjustments as needed. These meetings have increased transparency and communication regarding the district's and programs' financial status.

   As a result, department leaders report a better understanding of staffing needs and can engage in more proactive planning. In addition, the Business Department has developed a SELPA funding spreadsheet that includes supporting information and documented assumptions for the special education budget. This has improved the district's ability to analyze and monitor funding.

3. Contributions from the unrestricted general fund to special education continue to increase, though the rate of increase has slowed. Contributions increased by 32%, or approximately $731,604, from 2022-23 to 2023-24, compared to an increase of 14%, or approximately $410,432, from 2023-24 to 2024-25. As of the 2025-26 second interim reporting period, the district was projecting an additional increase of about 7%, or approximately $251,043, for the year.

   Interviewees indicated that improved coordination between the Business and Special Education departments, along with more regular budget monitoring, has improved planning and oversight of expenditures. However, special education costs continue to be affected by the costs for staffing, transportation and specialized services. Ongoing monitoring of these costs and of available funding sources will be needed to support long-term fiscal sustainability.

4. Title 34 of the Code of Federal Regulations, Section 300.203 (34 CFR 300.203) requires school districts to meet maintenance of effort (MOE) requirements under the Individuals with Disabilities Education Act (IDEA) to qualify for continued federal special education funding. MOE ensures that LEAs do not reduce their state and local spending on special education from one year to the next. The goal is to maintain consistent support for students with disabilities.

   The district has not yet fully monitored its compliance with special education MOE requirements. Interviewees indicated that historical MOE tracking has not been completed in recent years and that the district will need to work with the CDE to obtain prior-year data needed to complete the required subsequent year tracking worksheet.

   District staff indicated that the CBO has prioritized completing these calculations, with a goal of finalizing the required analysis by June 30, 2026. This indicates progress toward addressing prior gaps, but the district has not yet established a consistent process with both the Special Education and Business departments for ongoing monitoring of MOE compliance.

5. The district has improved its charging of indirect costs to special education programs but does not yet consistently charge the full allowable rate across all applicable resources. In 2024-25 and 2025-26, the district charged and budgeted the full allowable indirect cost rate for most special education programs. However, it did not charge or budget any indirect costs to the State Mental Health-Related Services program (Resource 6546) in either year.

   This indicates progress from prior years, when multiple federal and state special education resources were not charged at the full allowable rate. Consistent application of indirect cost rates is important because it helps ensure the general fund is appropriately reimbursed for administrative support provided to restricted programs. The district will need to continue refining its processes to ensure it charges all eligible special education programs the full allowable indirect cost rate.

Recommendations for Recovery

The district should:

1. Work with the CDE to obtain historical data and complete required MOE calculations, such as the subsequent year tracking worksheet. Establish and implement procedures to monitor MOE compliance annually.

2. Continue regular joint meetings of the Business and Special Education departments to review budget-to-actual reports and make timely adjustments. Build on these efforts by formalizing the meeting structure, and consider including the Education Services, Humas Resources, and Transportation departments to support broader interdepartment coordination. At a minimum, hold and document these meetings before each required financial reporting period to ensure alignment between financial planning and program needs.

3. Conduct annual reviews of the costs for special education services, including transportation, to find ways to contain costs while ensuring compliance with federal and state education requirements.

4. Budget for and charge the full allowable indirect cost rate to each special education program.

Implementation Status: Begun

Ratings



4.6 Financial Management

Standard

The LEA takes measures to control the cost of transportation services while supporting the LEA's goals and objectives. The LEA meets the criteria for the maintenance of effort requirement.

Findings

1. Education Codes 2575(k)(1) and 42238.03(a)(6) state that LEAs must meet an MOE requirement for home-to-school transportation, meaning that LEAs must spend at least as much of their transportation funding on transportation as they spent in 2012-13. The district's annual transportation expenditures from 2021-22 through 2024-25 exceeded what was spent in 2012-13, thus meeting the requirement. However, the district has not established a process to monitor ongoing MOE compliance.

2. The Business Department has improved coordination with the Transportation Department. Despite the resignation of the transportation supervisor and the hiring of an interim supervisor in December 2025 , interviewees indicated that the CBO was able to meet with the outgoing transportation supervisor to develop and monitor the department budget before the supervisor's resignation. As the district evaluated options to improve the department's long-term sustainability, interviewees indicated that Transportation, Human Resources, Special Education and Business department staff continued to monitor costs, maintain transportation services for students with individualized education programs (IEPs), and evaluate options for restructuring the department.

3. The district continues to face significant challenges in containing transportation costs and maintaining operations, including ongoing staffing shortages and fleet maintenance needs. During 2025-26, the transportation supervisor and all mechanic positions became vacant, requiring the district to outsource maintenance work on school buses in order to pass the California Highway Patrol bus inspections and rely on an interim transportation supervisor appointed in December 2025. The department also reported nine unfilled bus driver positions and increasing vehicle maintenance costs that exceed transportation revenue. As part of the district's fiscal solvency plan, 11 vacant transportation positions were eliminated, generating an estimated $431,447 in savings. Because of these changes, the district is evaluating a restructuring of transportation services for 2026-27, with a focus on providing transportation for students with IEPs that require transportation, field trips, and exploring alternative transportation models that may be more sustainable and cost-effective.

4. An additional reimbursement from the state to LEAs for home-to-school transportation was implemented by Assembly Bill (AB) 181 and amended by AB 185 in 2022. This funding reimburses school districts and county offices of education based on eligible prior year transportation expenditures and prior year local control funding formula (LCFF) transportation add-on funding. All LEAs eligible for funding based on the statute's allocation formula will receive funds. LEAs must adopt a transportation services plan by April 1 of the preceding fiscal year to qualify for these funds; failure to do so will result in an audit finding and return of the funds to the state.

   In June 2026, the district received $57,898 in home-to-school transportation reimbursement funding. However, the district's 2025-26 first interim financial report's narrative indicated that it did not adopt a 2025-26 transportation services plan by the April

1, 2025 deadline and will owe the state these funds. The district did adopt a transportation services plan for 2026-27 at its March 11, 2026, board meeting to ensure its eligibility for this transportation reimbursement funding in 2026-27.

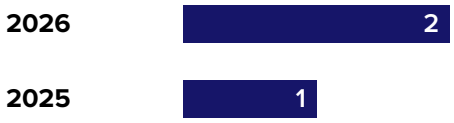
Recommendations for Recovery

The district should:

1. Ensure that the Business Department continues to meet with the Transportation, Special Education, Education Services and Human Resources departments regarding home-to-school transportation, including a review of budget compared to actuals and updating of the budget to meet program needs. Continue to hold meetings regularly, at a minimum before each required financial reporting period (see also recommendation 2 under standard 4.5).
2. Create and implement a procedure to annually monitor whether it meets the home-to-school transportation MOE requirement.
3. Create and implement a procedure to adopt a transportation services plan by the April 1 deadline each year to maintain eligibility for home-to-school transportation reimbursement funding.
4. Continue its efforts to improve the department's long-term sustainability.

Implementation Status: Begun

Ratings



4.7 Financial Management

Standard

The LEA operates its food service program in compliance with all applicable laws and regulations. The program is designed to minimize contributions from the LEA's unrestricted general fund while supporting the LEA's goals and objectives.

Findings

1. The district participates in the National School Lunch and Breakfast programs, the Seamless Summer Option, the Child and Adult Care Food Program, and the Community Eligibility Provision (CEP). The CEP allows high-poverty schools to eliminate the administrative burden of school meal applications and simply serve breakfast and lunch at no charge to all enrolled students.

2. The district's food service manager was on leave for much of the year and subsequently left the district. The new manager did not begin work until May 1, 2026. Kitchen managers oversee day-to-day operations at each school and report to the food service manager.

3. The district accounted for the food service program in its general fund until its 2025-26 adopted budget, when it moved its program accounting to the Cafeteria Special Revenue Fund 13. The district has not consistently charged indirect costs to the food service program at the full allowable rate in recent years.

   In 2022-23 and 2023-24, the district charged indirect costs at the maximum allowable rate. In 2024-25, the district applied a rate close to the local educational agency (LEA) rate of 8.90% rather than the allowable rate of 5.94%. In contrast, in its 2025-26 second interim and estimated actuals, after the transition to Fund 13, the district did not budget or apply any indirect costs to the food service program.

   As a result of these inconsistencies, the district may not be fully recovering allowable administrative costs or may be charging amounts that exceed allowable limits. Careful attention to budgeting and accounting practices is needed to ensure indirect costs are calculated and applied consistently.

4. As noted in standard 4.3, the district's annual independent audit for 2024-25 included a repeat finding that the auditors were not able to verify inventory balances as of June 30, 2025. This lack of inventory and warehouse procedures affects the food service program because food and supplies are stored at the district warehouse.

   The district concurred with these audit findings and has developed an inventory reconciliation procedure intended to address these deficiencies. The procedure includes requirements for conducting physical inventory counts at year end, reconciling physical counts with detailed inventory listings and the general ledger, documenting reconciliation steps, and assigning responsibility and oversight. Because food and supplies are stored at the district warehouse, successful implementation will require training food service staff on this new inventory reconciliation process and related warehouse procedures. This had not occurred at the time of FCMAT's fieldwork.

5. The district has made progress in strengthening food service procurement and budget development processes. Food service purchase orders now include defined spending

limits, and the district implemented a vendor requisition process in 2025-26 that requires a budget review to confirm the availability of funds before purchase orders are processed. The Business Department also collaborated with the former food service supervisor to develop the 2025-26 program budget, and business personnel plan to meet with the new supervisor to help develop the 2026-27 budget.

However, the district has not yet established consistent practices for ongoing budget monitoring and communication with the Food Services Department. Because of transitions in management positions, the Business Department was not able to consistently meet with the Food Services Department to provide monthly budget-to-actual reports, review variances, or update the budget as needed. As a result, the program continues to rely on reactive budget adjustments rather than proactive monitoring and planning. Interviewees indicated that the new food services supervisor plans to review district training on generating and analyzing department budget reports, and this may help improve their ability to monitor and oversee the budget going forward.

6. Contributions from the unrestricted general fund to the food service program have fluctuated significantly in recent years and remain high. Contributions increased by $132,310 from 2022-23 to 2023-24 and were projected to more than double to $332,254, in 2024-25 at second interim. However, the final contribution for 2024-25 decreased to approximately $174,065, indicating short-term improvement. However, the district's 2025-26 estimated actuals project approximately $626,481 in contributions, which is a significant increase.

   The amounts of these contributions indicate that the food service program continues to rely on support from the unrestricted general fund, and the fluctuations in the amounts suggest that food service revenues and expenditures are not yet consistently aligned with one another. Continued monitoring of program costs and revenues is needed to reduce reliance on unrestricted resources and improve the program's long-term sustainability.

Recommendations for Recovery

The district should:

1. Continue to ensure that all schools comply with the requirements of the National School Lunch and Breakfast programs, Seamless Summer Option, and CEP.
2. Continue to implement purchase order limits and ensure that the CBO or their designee in the Business Department reviews the budget compared to actuals to ensure the food service program is staying within its budget.
3. Provide financial management training for the food services supervisor so they can better perform fiscal analyses, maintain cost control and program sustainability, and identify areas of concern.
4. Provide food service staff with training on the district's new inventory reconciliation process and related warehouse procedures.
5. When areas of concern are identified, act to control costs and thus minimize contributions from the unrestricted general fund.

Implementation Status: Planning

Ratings



4.8 Financial Management

Standard

The LEA has established a method to identify, track and report expenditures associated with the Local Control and Accountability Plan (LCAP) goals/actions and minimum proportionality percentage requirement.

Findings

1. The minimum proportionality percentage requirement (California Code of Regulations Title 5, Section 15496 (5 CCR 15496)) states that the district must demonstrate that it has improved or increased services to unduplicated students (i.e., low-income, English learner, and foster youth students) in proportion to the supplemental and concentration grant funding it receives.

   The district has made progress on this standard. During 2025-26, the district began using chart of account option codes in the financial system and exported these to a Microsoft Excel tracking tool to track expenditures by LCAP goal and action number (L100-L999), with the intent of including these codes in its 2026-27 budget and generating reports by goal and action. In addition, the district developed LCAP budget workbooks that include current-year and planning-year action tables and expenditure details.

2. The district also used the FCMAT LCFF calculator to calculate its 2025-26 minimum proportionality percentage. The percentage used in the district's 2025-26 LCAP matched what was presented with its 2025-26 adopted and revised adopted budget generated using the LCFF Calculator.

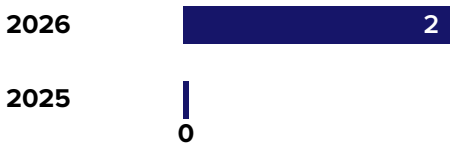
Recommendations for Recovery

The district should:

1. Continue to follow the minimum proportionality percentage requirements per California Code of Regulations Title 5, Section 15496 (5 CCR 15496) to calculate the required minimum proportionality percentage accurately. The FCMAT LCFF calculator includes the computations needed for this calculation.
2. Continue to use its financial system and Microsoft Excel to consistently and accurately track its planned expenditures to meet LCAP requirements.
3. Communicate with school and program administrators and staff about how to use the Excel tracking tool to ensure LCAP expenditures are tracked and monitored.

Implementation Status: Begun

Ratings



4.9 Financial Management

Standard

The LEA implements procedures to ensure timely and accurate payroll processing. Unless the county office does not draw warrants on behalf of the LEA, the LEA's payroll procedures comply with the requirements established by the county office of education (EC 42646).

Findings

1. In accordance with EC 42646, the district and county office of education have established annual payroll calendars. These calendars identify timelines for processing two monthly payrolls: a mid-month supplemental payroll and an end-of-month payroll. Based on FCMAT's review of Escape payroll transaction reports, payroll continues to follow the calendars and is processed in a timely manner.

2. At the time of the previous comprehensive review in 2025, the district relied on one employee to process payroll. The senior administrative services analyst for payroll, who reported directly to the CBO, resigned in October 2025 after serving in the position for more than 10 years. Although the employee recorded some Escape training videos before departing, the transition was challenging because payroll procedures were not fully documented and most payroll knowledge resided with this one employee. The staff performing payroll duties remained largely untrained for the tasks. These conditions were identified as internal control concerns in the previous review.

   Recruiting experienced payroll staff was a challenge because of the district's rural location and a limited pool of qualified candidates. To fill the vacancy, the district promoted an employee from the Human Resources Department to assume payroll responsibilities and reclassified the position to payroll specialist. District leaders recognized that an internal promotion such as this would require substantial training but determined that it was the most practical option given staffing challenges and the limited availability of experienced payroll professionals. Although the payroll specialist works closely with both the CBO and the Human Resources supervisor, the position reports directly to the Human Resources supervisor.

   To improve internal controls, the district restructured payroll responsibilities and revised several payroll processes; the revised processes include the following:

   - Employees and supervisors continue to use Informed K12 for time card submission and approval.
   - The CBO reviews payroll coding before processing.
   - System-generated calculations in Escape have replaced portions of the former spreadsheet-based process. Payroll staff review reports and calculations for accuracy and make adjustments as needed.
   - Human resources and business staff review payroll reports and balance sheets.
   - Accounts payable staff process banking and treasury files and prepare journal entries.

- Direct deposit information and responsibility for distributing payroll checks is shared among district office and school staff.
- Direct deposit requests are submitted through Informed K12 and verified before account changes are processed.

These changes have improved segregation of duties and reduced reliance on one employee. However, the transition to the new payroll structure and revised processes contributed to payroll errors in October through December of 2025, including direct deposit errors that resulted in employee grievances. To address these challenges, the district worked with support staff from Escape and payroll staff from neighboring county offices of education to help staff improve payroll processes during the transition.

3. The district has begun documenting payroll procedures. During 2025-26, the district developed written procedures for end-of-month payroll processing, bank rejections of payroll direct deposits, and payroll transfers. The district also maintains training videos created by a former payroll employee for certain Escape payroll modules as well as an employee movement spreadsheet that tracks new hires, resignations, promotions, and changes in a position's funding source.

   However, payroll documentation remains incomplete. The district has developed procedures for specific payroll functions, but it has not yet created a comprehensive payroll manual that documents the entire payroll process, identifies responsibilities, and provides guidance for all payroll activities. In addition, payroll operations remain vulnerable to future staffing transitions, because training and cross-training have not been fully implemented and no additional staff have been cross-trained to provide back-up support.

4. Payroll errors are typically corrected using the district's monthly supplemental payroll process. The significant increase in payroll errors from October through December 2025 mentioned in finding 2 above occurred following the October 2025 resignation of the senior administrative services analyst and subsequent changes to payroll processing procedures. Specifically, in addition to its regular monthly supplemental payroll, the district processed seven manual payroll runs in October 2025, 11 in November 2025 and seven in December 2025 to correct these errors.

   Interviewees indicated and payroll records confirmed that corrections were usually processed promptly and within applicable timelines once errors were identified. The number of additional manual payroll runs declined during the remainder of the school year as payroll processes stabilized and staff became more familiar with the revised procedures.

5. The district lacks proper payroll processes such as a reconciliation spreadsheet, proper reviews of payroll prior to processing, and a procedure for tracking payroll errors. This has led to overpayments and various payroll errors ranging from wrong pay rate to incorrect health and welfare deductions or no deductions at all.

Recommendations for Recovery

The district should:

1. Continue to train payroll specialists.
2. Improve payroll processes by doing the following:

a. Create a payroll reconciliation spreadsheet for each pay cycle to ensure all changes on the submitted personnel action forms are entered in payroll so that mistakes can be detected before payroll is finalized.

b. Ensure documents related to payroll calculations and reconciliations are signed and dated by the preparer and reviewer to provide for proper internal controls and more thorough tracking.

c. Track errors in payroll payments by monitoring exception reports and overpayments.

3. Develop written payroll procedures as part of a comprehensive payroll manual, and train a second staff member to serve as backup for the payroll function. When writing payroll procedures, consider board policies related to payroll, such as BP 4351.

4. Continue to establish proper segregation of duties, including preventing the payroll processor from reviewing and signing the preliminary payroll list and from accessing county-issued pay warrants.

5. Consider moving the payroll position to the Business Department so the CBO can supervise these activities.

Implementation Status: Begun

Ratings



4.10 Financial Management

Standard

The LEA implements procedures to ensure timely and accurate accounts payable processing. Unless the county office does not draw warrants on behalf of the LEA, the LEA's accounts payable procedures comply with the requirements established by the county office of education (EC 17605).

Findings

1. The district has established written procedures to support timely and accurate accounts payable processing, including segregation of duties, weekly check runs, and monthly board ratification of check registers. The district has significantly strengthened its vendor requisition process by implementing defined submission and approval timelines, multiple levels of review, and a requirement to verify vendor information, documents and budget sufficiency before approval. Interviewees reported that the process has become more efficient and consistent, with clearer roles and reduced confusion across departments.
2. Delays in vendor requisition approvals have been largely eliminated by improved processes and stronger budget controls. The district now prohibits submission of vendor requisitions if the budget is not sufficient, which has reduced the need for last-minute budget adjustments and improved timeliness. Defined deadlines for submission and approval have also improved processing timelines. However, continued monitoring is needed to ensure that all departments consistently follow established procedures and meet required timelines.
3. The district has strengthened internal controls by eliminating most direct pay transactions, requiring purchase order numbers before goods or services are ordered, and centralizing processes such as credit card management at the district office. In addition, the district has discontinued processing payroll through accounts payable, which has improved clarity about responsibilities and coordination between functions. Although these changes address deficiencies in prior practices, continuing these stronger internal controls will require ongoing staff training and adherence to procedures.

Recommendations for Recovery

The district should:

1. Sustain and refine vendor requisition procedures by maintaining established timelines and approval processes. Ensure that accountant-level review and budget verification are performed before submission, and provide annual training so all staff consistently follow procedures.
2. Ensure consistent enforcement of budget controls by requiring sufficient funds in the budget before processing requisitions or payments. Regularly monitor compliance to prevent exceptions and to help maintain accurate and timely budget information.

Implementation Status: Sustained

Ratings



4.11 Financial Management

Standard

The LEA has a comprehensive risk-management program that monitors the various aspects of risk management including workers' compensation and property and liability insurance. As required by law, the LEA has actuarial reports prepared routinely for workers' compensation and property and liability programs (EC 42141).

Findings

1. The district participates in a public entity risk pool for property and liability coverage through the Northern California Schools Insurance Group (NCSIG). According to the district's 2024-25 audited financial statements, NCSIG is a separate legal entity and is not part of the district for financial reporting purposes. As a result, NCSIG maintains its own budget, financial reporting and governance structure, and its financial statements are not included in the district's financial statements. However, financial transactions between the district and NCSIG are shown in the district's financial records.

   The district provided a copy of NCSIG's actuarial review of its self-insured property and liability program. The actuarial study was performed at the joint powers authority (JPA) level and was designed to estimate NCSIG's outstanding claims liability as of June 30, 2026, project future program costs for 2026-27, and provide assurance regarding compliance with applicable Governmental Accounting Standards Board (GASB) statement #10 requirements. As a participating member, the district relies on NCSIG to obtain actuarial studies and assess liabilities associated with the pooled property and liability program rather than performing its own actuarial analysis.

   In interviews, NCSIG management indicated that the district participates in a self-insured property and liability pool through NCSIG, which also maintains layered risk-sharing and excess coverage arrangements through organizations such as Northern California Relief (NCR), the Schools Association for Excess Risk (SAFER) and the Schools Liability Excess Fund (SELF). These organizations provide pooled resources and insurance protections in addition to the primary coverage provided through NCSIG.

   NCSIG's actuarial reports are presented to the NCSIG board of directors when completed, and member districts generally receive actuarial information through their representatives on the board. During 2025-26, the district's county administrator served as the district's representative on the NCSIG board. As a result, the district has access to actuarial and financial information about the property and liability program.

2. The district participates in the Northeastern Joint Powers Authority (NEJPA) for workers' compensation coverage through a self-funded program, with excess coverage provided at the JPA level. As noted in the district's 2024-25 audited financial statements, NEJPA is a separate public entity risk pool and is not part of the district for financial reporting purposes. Accordingly, actuarial studies and audited financial statements related to the workers' compensation program are maintained by NEJPA rather than the district.

   Because the district participates in a JPA-administered self-funded workers' compensation program, the actuarial study requirements applicable to school districts that independently self-insure workers' compensation liabilities under Education Code 42141 do not apply to the district in the same manner. Instead, actuarial analyses are performed by and

maintained at the JPA. The district provided a copy of NEJPA's actuarial review of its workers' compensation program, demonstrating that actuarial evaluations are performed for the pooled program.

The district's audited financial statements continue to disclose and monitor workers' compensation liabilities. The 2023-24 and 2024-25 audits indicate that the district's workers' compensation liabilities have diminished significantly, with only one open claim remaining as of June 30, 2024 and June 30, 2025. The audits further indicate that annual payments continue to be made on that claim and that no additional liability has been recorded because expected future costs are considered immaterial and consistent.

3. In 2025-26, after key administrative positions were filled, the district designated a lead representative for its risk management programs. The county administrator served as the district's representative on the boards of directors for both NCSIG and NEJPA, and the CBO served as the alternate representative. As a result, these district representatives receive information that can help the district monitor insurance coverage, premiums, claims trends and other risk management issues, provided the information is shared with the alternate representative, relevant staff and the governing board, as appropriate.

   Interviewees indicated that day-to-day administration of the district's risk management programs remains decentralized. Property and liability activities are supported by the business office staff, while workers' compensation activities are administered by human resources staff. Although the district has improved its governance representation and oversight of JPA activities, it has not yet documented a formal process to communicate JPA information to district leaders and the governing board or to systematically review insurance coverage, premiums, claims trends and other risk management information.

4. The district has adequately budgeted for costs related to risk management in the current and two subsequent years.

Recommendations for Recovery

The district should:

1. Ensure that district representatives to NCSIG and NEJPA continue to attend those organizations' board of directors' meetings and communicate relevant information to the alternate representative, district leaders, relevant staff and the governing board, as appropriate.

2. Establish a process to regularly review and communicate risk management information at least annually. This includes reviewing insurance coverage, premiums, claims trends, and other risk management information, as well as sharing significant issues, trends and recommendations with district leaders and the governing board.

3. Continue to include risk management costs and anticipated changes in insurance coverage, premiums or rates in its budget and multiyear financial projections.

4. Coordinate its oversight of workers' compensation and property and liability programs. Ensure that district representatives work with staff members responsible for day-to-day administration of these programs to periodically review insurance rates, premiums and claims activity for reasonableness, and to identify potential areas of concern.

5. Maintain current workers' compensation rates in Escape. Ensure these rates are updated annually in both the budget (position control) and payroll modules of Escape before the July end-of-month payroll is processed.
6. Reconcile the workers' compensation balance sheet (object 9516) with the general ledger accounts at least at each budget reporting period to ensure payroll allocations are sufficient to cover annual premiums and other obligations due to the JPA.

Implementation Status: Begun

Ratings



4.12 Financial Management

Standard

The LEA uses standard procedures that comply with the California School Accounting Manual (CSAM) and Generally Accepted Accounting Principles (GAAP) when closing its financial records at fiscal year end to ensure accurate recording of transactions. The LEA's year-end closing procedures comply with the procedures and requirements established by the county office of education. On or before September 15, the LEA's board approves the unaudited actuals on a form prescribed by the SPI and files the statement with the county superintendent of schools (EC 42100).

Findings

1. Because the district is in a single-district county, in which the district and the county office of education operate jointly, the district's board is required to approve the unaudited actuals and the district is required to submit them to the CDE in a format prescribed by the state superintendent of public instruction (SPI) by October 15 each year. The district complied with this requirement for 2024-25. Unaudited actuals were presented to the board on Oct. 15, 2025, and were submitted in the required SACS format.

2. In prior years, annual independent audit reports were not completed or presented to the board within statutory timeline because of persistent staffing vacancies and turnover in the Business Department. As noted in standard 4.1, the district received an extension for its 2024-25 audit, which was completed on Jan. 29, 2026 and presented to the governing board and county administrator on Feb. 11, 2026. The law requires an audit to be completed by January 1 of the subsequent fiscal year (EC 41020(h)). Although staffing challenges continued during 2025-26, the district demonstrated progress in completing required year-end activities and supporting documentation, which should help ensure its audit can be completed on time.

3. The district continues to experience challenges in fully complying with CSAM and GAAP requirements for year-end financial reporting. The district's 2024-25 audit identified three material weaknesses related to accounts receivable and accrued liabilities, inventory, and journal entries.

   For accounts receivable and accrued liabilities, in 2024-25 the district continued efforts to reconcile prior-year balances and clear unresolved accounts. However, staffing limitations prevented completion of all reconciliations, and auditors identified unsupported entries, unresolved prior-year balances, and incomplete recognition of liabilities in the district's 2024-25 audit. To address these issues, in 2025-26 the district developed year-end closing procedures and included year-end tasks in its business calendars. Although preclosing and closing procedures were documented, the procedures did not include detailed assignments of responsibility, timelines, or verification steps. These procedures had not been implemented at the time of FCMAT's fieldwork in May 2026.

   For inventory, the district was unable to provide sufficient documentation to support reported inventory balances as of June 30, 2025. In response to the audit finding, the district developed an inventory reconciliation procedure and included inventory-related activities in its year-end closing process and business calendar. The procedure includes physical inventory counts, reconciliation of inventory records with detailed listings and the general ledger, and documenting of adjustments. However, interviewees indicated that

training and implementation were deferred until year end, and the procedure had not yet been fully implemented at the time of fieldwork.

For journal entries, the district developed and documented journal entry procedures and internal controls that establish responsibilities, review requirements, supporting documentation standards, training expectations, and monitoring. The procedures address many elements of the district's corrective action plan, including segregation of duties and supervisory review. However, the district had not fully implemented all components of the corrective action plan, including maintaining a standard review checklist to document and retain evidence of independent review.

Overall, the district has made progress by developing procedures and including year-end activities in its business calendars and closing processes. However, many corrective actions remain partially implemented, and continued efforts are needed to ensure procedures are applied consistently and compliance with CSAM and GAAP requirements is achieved.

Recommendations for Recovery

The district should:

1. Work with its external independent auditors to ensure its audits can be completed in time to comply with the January 1 deadline required by EC 41020(h) (see also standard 4.1, recommendation 2).
2. Implement recommendations and corrective action plans from audits.

Implementation Status: Begun

Ratings



4.13 Financial Management

Standard

The LEA arranges for an annual audit and complies with the deadlines and requirements established by EC 41020 and 14505.

Findings

1. The district did not provide evidence that it had arranged for the 2024-25 annual audit by May 1, 2025 or notified the Plumas County Office of Education or the CDE (its oversight agency) by this date that it had done so.
2. The district continued its pattern of not submitting its annual independent audit by the statutory deadline of January 31. The district's 2024-25 annual audit was not submitted to the CDE and the State Controller's Office until January 29, 2026. However, the delayed release of the 2025 Office of Management and Budget (OMB) Compliance Supplement contributed to many LEAs being unable to meet the December 15, 2025 audit submission deadline.

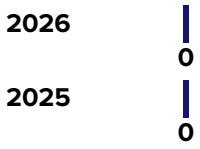
Recommendations for Recovery

The district should:

1. Develop policies and procedures to ensure it meets the deadlines and requirements of EC 41020 and 14505.
2. Submit its annual audit to the CDE and the State Controller's Office by the statutory deadline.

Implementation Status: None

Ratings



4.14 Financial Management

Standard

The LEA estimates and records pensions and other postemployment benefits, if applicable, in accordance with Governmental Accounting Standards Board (GASB) requirements.

Findings

1. For 2024-25, the district's unaudited actuals financial data show that its State Teachers' Retirement System (STRS) on-behalf obligations were recorded correctly.
2. Based on information in the district's 2024-25 annual audit, the district complies with the requirement to perform an actuarial valuation every two years.

Recommendations for Recovery

The district should:

1. Continue to ensure that financial records are accurate and that the STRS on-behalf obligation is recorded correctly.
2. Continue to ensure that the actuarial valuation is performed every two years.

Implementation Status: Implemented

Ratings



4.15 Financial Management

Standard

Long-term debt obligations are properly recorded and reported and have a clearly-identified funding stream for repayment. The LEA does not use the proceeds from certificates of participation (COPs) or other non-voter-approved debt secured by real property for its general operations, regardless of its budget certification (GC 8855, EC 42133.5).

Findings

1. The table below shows the district's long-term debt obligations, both principal and interest, for the period of this review as well as for the next two years. Total debt service increases each year, rising from $667,390 in 2024-25 to $780,783 in 2027-28. Existing long-term debt obligations will not be fully repaid until 2040.

Long-Term Debt Obligations	2024-25 Principal & Interest	2025-26 Principal & Interest	2026-27 Principal & Interest	2027-28 Principal & Interest
2018 Certificate of Participation (through 2034)	$304,696	$304,697	$304,696	$304,696
2022 Lease Revenue Bonds (through 2040)	$235,059	$248,866	$263,364	$278,585
2021 Energy Equipment Financing (through 2037)	$109,581	$114,106	$117,568	$123,323
2024 Financed Purchases (through 2028)	$18,054	$18,054	$18,054	$18,054
2024 Financed Purchases (through 2035)	N/A	$56,080	$56,080	$56,080
TOTAL	$667,390	$741,803	$759,762	$780,783

Source: Plumas Unified School District 2024-25 annual audit and equipment lease financing documents.

2. The district is making debt service payments from its unrestricted general fund. A review of the district's records of its 2024-25 financial transactions for Object 7438 (debt service interest) and Object 7439 (debt service principal) indicates that the district is recording these payments correctly.

3. In addition, the district will begin repaying its state emergency advance apportionment in 2027, which is estimated to cost an additional $650,000 annually, bringing the combined total debt service payments to more than $1.4 million annually for the foreseeable future.

Recommendation for Recovery

The district should:

1. Continue to review its long-term debt obligations and payments in conjunction with the additional payments that will begin in 2027-28 for its state emergency allocation.

Implementation Status: Implemented

Ratings



4.16 Financial Management

Standard

The LEA complies with laws regarding public disclosure of its fiscal obligations related to health and welfare benefits for retirees, self-insured workers' compensation, collective bargaining agreements and new non-voter-approved debt (GC 3540.2, 3547.5; EC 42142, 17150.1).

Findings

1. The district's 2024-25 annual independent audit includes disclosures of information about other postemployment benefits (OPEB) and workers' compensation.
2. For 2025-26, the district administrator agreed to a one-year collective bargaining agreement with the Plumas Certificated Teacher Association and California School Employees Association (CSEA) Plumas Chapter 193 that did not include any items with a fiscal impact. The public disclosure of collective bargaining agreement documents were taken to the December 17, 2025 and January 14, 2026 board meetings for adoption, as were the collective bargaining agreements for ratification. The public disclosure documents presented were not signed by the CBO or the administrator.
3. As noted in standard 4.15, the district has issued non-voter-approved debt in the form of COPs, lease revenue bonds, and other instruments, with the last issuance in 2024. BP 3470 relates to debt issuance and management, including non-voter-approved debt, and requires the CBO to develop internal control procedures to ensure that any debt issued complies with all laws and regulations. The district lacks the internal control process to ensure that any debt issued complies with all laws and regulations. One of the statutory requirements for non-voter-approved debt issuance is notification to the CDE, which is the district's oversight agency, 30 days before approval by the district board.

Recommendations for Recovery

The district should:

1. Continue to ensure that its annual independent audits include appropriate disclosures of information about OPEB and workers' compensation.
2. Ensure that it has a process for public disclosures and complies with all applicable legal requirements before entering into any collective bargaining agreements.
3. Develop and implement internal control procedures in accordance with BP 3470, including notifying the CDE of any new non-voter-approved debt 30 days before it goes before the administrator for approval.

Implementation Status: Planning

Ratings



5.1 Bell Schedule and Attendance Accounting

Standard

At least semiannually, the LEA verifies that each school bell schedule meets instructional time requirements for minimum day and annual minutes.

Findings

1. In interviews, staff stated that the district reviews bell schedules annually and verifies that each schedule meets the instructional time requirements. This process is the responsibility of the CBO and the director of education services. The district did not provide documented procedures or evidence of its completion to ensure compliance with instructional time requirements.
2. The district did not have any instructional time findings in its most recent annual audit reports.
3. In interviews, district staff indicated that there is an expectation that principals ensure their schools' bell systems are set based on the approved schedule, but there are no documents communicating this expectation. In addition, one school reported that they do not use the bell system because it does not function properly.

Recommendations for Recovery

The district should:

1. Develop documented procedures for the steps needed to ensure compliance with instructional time requirements, and provide evidence of these procedures.
2. Communicate the expectation that school principals are to ensure their schools' bell systems align with the approved bell schedule and to submit a repair request if the system is not functioning properly.
3. Review bell schedules for compliance at least semiannually and document this process.

Implementation Status: Begun

Ratings



5.2 Bell Schedule and Attendance Accounting

Standard

Students are enrolled and entered into the student information system (SIS) and other supporting systems in an efficient, accurate and timely manner. School sites maintain an accurate record of daily enrollment and attendance. LEA personnel responsible for California Longitudinal Pupil Achievement Data System (CALPADS) reporting maintain statewide student identifiers and partner with personnel responsible for state and federal reporting to routinely reconcile data between child nutrition systems, CALPADS and student attendance and enrollment systems.

Findings

1. The district has no formal written procedures for entering student information into systems; however, in interviews school staff consistently described the same general process for entering student information into Aeries, the district's student information system. Each student's parent or guardian completes an online form. Staff then verify all appropriate documents, such as immunization records and residency information, before importing a student record into Aeries.

2. The district has a documented process for taking daily attendance, which is saved in a central location for access by staff. A webinar by School Services of California, Inc. (SSC) on attendance and instructional time accounting was offered to all school staff responsible for attendance tracking at the beginning of the 2025-26 school year. In addition, as part of the district's efforts to ensure accuracy in its chronic absenteeism data, one additional training was held in November 2025, and additional individual support was provided to attendance clerks throughout the school year as needed.

3. The district does not have a documented process for reviewing and validating enrollment and attendance data. Educational services staff are responsible for reviewing student enrollment and attendance data and providing Aeries reports to the Business Department for reporting ADA to the CDE. In interviews, staff responsible for enrollment stated that enrollment reports are run to verify accurate coding of student data and that no conflicts exist. Staff responsible for attendance data stated that data is validated by performing checks for data anomalies and comparing it to prior reporting for reasonableness. However, because there is not a documented or coordinated process to compare this data with that of other departments, there is an increased risk of inconsistencies and data errors with a fiscal impact, as well as a reduced ability to proactively identify and address data issues.

4. Interviewees indicated that the district has a collaborative process for ensuring that enrollment and demographic data reported in the Fall 1 CALPADS snapshot are accurate before they are certified; however, no documents were provided to FCMAT to support this statement.

   Only one individual at the district was responsible for validation of CALPADS data in 2024-25, but interviewees indicated that for the 2025-26 school year this responsibility was shared among multiple department staff. However, the district was not able to provide FCMAT with emails, signed checklists or other documents as evidence of this process.

   The district has also established a data governance team with the goal of developing data governance procedures.

5. Interviewees indicated that the district has a process for obtaining statewide student identifiers and that this activity is performed daily, but the process is not documented in written procedures. The Aeries student information system shares data with the district's child nutrition system, but it is not interconnected with the district's special education information system.

Recommendations for Recovery

The district should:

1. Ensure that its data governance team annually reviews and updates the procedure document for school staff that details the steps for enrolling students in the district and how daily attendance is to be recorded and tracked.
2. Ensure that its data governance team establishes policies and procedures for the following:
    - Data validation to ensure accurate reporting and certification of CALPADS and principal apportionment data. Ensure that these include timelines and a description of the detailed validation checks to verify data, review and sign off on data from other departments, and identify staff responsible for these functions.
    - The process for and frequency of obtaining statewide student identifiers.
3. Continue to ensure that all staff at the district office and schools who are responsible for enrollment, CALPADS and attendance receive training in all aspects of attendance accounting and tracking when they are hired and at least annually thereafter.

Implementation Status: Begun

Ratings



5.3 Bell Schedule and Attendance Accounting

Standard

The LEA adopts and implements policies and regulations for its enrollment and attendance program.

Findings

1. The district has established BPs and ARs related to this standard, including the following:
    - BP and AR 5116.1 – Intradistrict Open Enrollment, revised April 15, 2020.
    - BP and AR 5117 – Interdistrict Attendance, revised March 12, 2025 and April 15, 2025, respectively.
    - BP and AR 6158 – Independent Study, revised March 12, 2025.
    - BP 6181 – Alternative Schools/Programs of Choice, adopted December 13, 2011.
    - AR 6183 – Home and Hospital Instruction, adopted September 16, 2019.
    - BP 6178.2 – Regional Occupational Center/Program, adopted December 13, 2011.
    - BP and AR 6184 – Continuation Education, adopted December 13, 2011 and September 16, 2019, respectively.
2. The district uses the California School Boards Association's board policy management software, GAMUT. In 2025, district staff reported in interviews that they had fallen behind in updating, sharing and posting BPs and ARs. Since that time, the district has updated more than 25 BPs. However, some of the BPs listed above related to enrollment and attendance have not been updated since 2011.

Recommendation for Recovery

The district should:

1. Continue to implement its plan to ensure BPs are evaluated and updated regularly, with an emphasis on reviewing and updating the enrollment and attendance policies not updated since 2011.

Implementation Status: Sustained

Ratings



5.4 Bell Schedule and Attendance Accounting

Standard

The LEA uses a range of intervention programs to improve and recover student attendance. The LEA has and uses procedures to routinely follow up on all absenteeism.

Findings

1. In interviews, school staff described using generally the same process districtwide to review attendance and notify parents of absences. The district uses ParentSquare, which is a component of Aeries, to follow up on any absences and clear them with the parent/guardian.

2. The district does not use Saturday school or plan to implement new attendance recovery programs to recover student absences. The district also does not offer short-term independent study as an alternative for students who know in advance they will miss school. Recent changes to independent study law allow ADA to be claimed for independent study for as little as one day.

   The district stated that its reason for not offering these programs is because it is a Basic Aid district (meaning that it is funded primarily by local property tax revenue), so although students would benefit academically, the district would not receive additional Local Control Funding Formula (LCFF) funding as a result of the increased ADA.

   However, the district has other programs that are funded based on ADA that would generate additional funding if ADA could be increased, such as special education, the Expanded Learning Opportunities Program, those that receive lottery funding, and others.

3. The district has a prevention team that works with school personnel to help chronically absent students who need intensive and personalized support. Before and during the 2025-26 school year, the prevention team provided training to school staff to ensure accurate recording of attendance, and to help staff learn the process for determining how many unexcused absences it takes to trigger intervention. As part of this process, training documents and written procedures were created for staff to follow. School staff also updated the templates for letters sent to parents regarding student absences to ensure consistency and accuracy.

   In 2024, several staff members reported a lack of engagement with the Plumas County district attorney when students met the threshold to be referred to the district attorney, but over the last year the district has been able to rebuild the truancy process in collaboration with the district attorney.

Recommendations for Recovery

The district should:

1. Continue to use ParentSquare to follow up with families regarding student absences.

2. Explore ways to implement Saturday school to recover lost attendance and thus both reduce the impact of lost instruction on students and maintain ADA to prevent loss of revenue.

3. Make short-term independent study available for students and teachers when students know they will be absent.
4. Continue to train district and school staff in the process for reporting and managing absences to ensure it is implemented consistently districtwide.
5. Continue collaborating with the Plumas County district attorney to maintain a clear, consistent process for addressing habitual truancy. Work to make sure this process helps habitually truant students receive appropriate interventions and services.

Implementation Status: Implemented

Ratings



5.5 Bell Schedule and Attendance Accounting

Standard

School site personnel receive periodic and timely training on the LEA's attendance and enrollment procedures, systems used to record enrollment and attendance, and related changes in laws and regulations.

Findings

1. At the beginning of the 2025-26 school year, a webinar on attendance and instructional time accounting was offered by SSC to all school staff responsible for attendance tracking. In addition, as part of the district's efforts to ensure the accuracy of its chronic absenteeism data, an additional training was held in November 2025, and additional individual support was provided to attendance clerks throughout the school year as needed.
2. In addition to the SSC training, the district has been using information available on the CDE website related to attendance and instructional time.

Recommendations for Recovery

The district should:

1. Continue to provide training for all district staff responsible for enrollment and attendance. Provide this training when a new employee is hired and at least annually thereafter.
2. Continue to review the CDE's frequently asked questions and webinars related to attendance and instructional time, and include updates to statutory requirements in its training and procedures.

Implementation Status: Implemented

Ratings



6.1 Projections

Standard

The LEA provides a multiyear financial projection (MYFP) at the time of budget adoption and at all interim periods for at least the general fund, consistent with the policy of the county office of education (EC 42131). The assumptions for revenues and expenditures are reasonable and supported by documentation.

Findings

1. The district continues to prepare an MYFP at budget adoption and at each interim reporting period. The MYFP includes detailed assumptions about revenues and expenditures, including cost-of-living adjustment (COLA), employee benefit rates, and cost of step-and-column movement for employees. The district has improved its communication about the assumptions regarding one-time revenues and expenditures, replacement costs for equipment, technology and textbooks, and services and materials identified in the LCAP and other district plans.

   However, the district has not consistently communicated assumptions related to health and welfare cost increases, other postemployment benefits, and other long-term obligations. In addition, the district continues to lack detailed assumptions regarding staffing changes associated with enrollment projections. Staffing narratives are focused primarily on reducing vacant and unfilled positions rather than projecting staffing needs based on enrollment projections.

2. The district has improved the accuracy of many assumptions used in its MYFP from 2024-25 to 2025-26. During 2025-26, the district generally used current assumptions for COLA, employee statutory benefit rates[1], lottery, and mandated block grant funding rates. However, at first interim, its year 2 and year 3 employer contribution rates for the California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) did not align with current industry-standard assumptions.

   In addition, the district used reported and certified P-1 attendance data to estimate LCFF revenue at interim reporting periods. Although reported and certified attendance data are important monitoring tools, the best practice is to project attendance through the end of the fiscal year and use projected P-2 and annual average daily attendance for multiyear financial planning.

3. The district continues to include ongoing routine repair and maintenance costs in its general fund MYFP. Although the district has a Deferred Maintenance Fund 14, there is no recent activity in the fund or any evidence that it has a deferred maintenance plan.

4. Since the last comprehensive, the district has improved communication regarding unrestricted deficit spending and the need for fiscal recovery actions. At budget adoption and first interim 2025-26, the district communicated its unrestricted deficit spending and discussed concepts being considered as part of a fiscal stabilization plan. However, the district did not calculate or communicate its true ongoing unrestricted structural deficit, which excludes one-time revenues and expenditures. At second interim, the

1. These include health and welfare; retirement including STRS and PERS; state unemployment insurance (SUI); Medicare, old-age, survivors, and disability insurance (OASDI); and workers' compensation.

district demonstrated progress by including in its MYFP estimated savings from its fiscal stabilization plan, which was approved by the governing board on Feb. 11, 2026.

5. As noted in the CDE's oversight review letters dated September 15, 2025 for the district's 2025-26 adopted budget and March 3, 2026 for the district's first interim budget report, the district did not maintain the state-required minimum reserve balances for the current and two subsequent years. In these two separate letters, the CDE directed the district to develop a multiyear fiscal stabilization plan. By second interim, the district's MYFP projected compliance with minimum reserve requirements as a result of estimated savings from its fiscal stabilization plan.

Recommendations for Recovery

The district should:

1. Include in its financial reports and MYFPs the most recent detailed assumptions that follow industry standards. Use resources such as the SSC Dartboard, the Business and Administration Services Committee's Common Message, Projection-Pro and the FCMAT LCFF Calculator to help prepare financial projections and reports. Ensure that the Business Department collaborates with other departments, including Human Resources, Information Technology, and Education Services, to gather information for assumptions.
2. Establish and maintain staffing ratios that align staffing levels with enrollment trends and program needs. Use enrollment projections to evaluate potential future staffing needs, and include planned staffing changes in its MYFP.
3. At each financial reporting period (budget, interims, and estimated/unaudited actuals), calculate the ongoing surplus or deficit, and communicate the results to the board and community using its budget reports.
4. Continue to implement its fiscal stabilization plan so it can meet or exceed its required reserve balances.

Implementation Status: Implemented

Ratings



6.2 Projections

Standard

Multiyear financial projections are prepared and used in decision-making, especially when a significant multiyear expenditure commitment is contemplated, including salary or employee benefit increases negotiated through collective bargaining.

Findings

1. Since the last comprehensive, the district has improved its use of MYFPs for decision-making. Interviews with cabinet-level staff indicate that MYFPs are now used more regularly to evaluate the multiyear impact of significant fiscal decisions.

   During 2025-26, the district projected and evaluated the estimated savings from its fiscal stabilization plan reductions, Expanded Learning Opportunities Program activities, special education, transportation, and certain grant-funded programs, and included these estimates in its MYFPs. However, updated MYFPs were not used consistently for all decisions. Interviewees indicated that MYFP reports were not always provided, but that the fiscal impacts of possible program- or grant-related decisions on the MYFP were discussed often.

2. Compared to 2024-25, the district has improved its ability to evaluate fiscal impacts at the resource level. During 2025-26, the district began using FCMAT's free, web-based Projection-Pro software to prepare its MYFPs and identify the impact of individual resources on contributions from the unrestricted general fund. The projections include resource-level analyses and contributions to restricted programs, improving the district's ability to evaluate the multiyear fiscal impact of program decisions.

   In addition, the district established regular meetings of the chief business official, business staff, program staff and department leaders to review budget-to-actual reports, discuss program needs, and make budget adjustments as needed. These reviews help ensure current-year budget information is updated and included in the district's MYFPs, improving the accuracy of financial planning and decision-making. Continued monitoring will be needed to ensure resource-level projections are used consistently in decision-making and financial planning.

Recommendations for Recovery

The district should:

1. Continue to update its MYFP regularly and use it to guide decision-making at both the program and cabinet level. Make this practice a priority when considering negotiated salaries, benefits, or other long-term expenditure commitments.

2. Continue to use FCMAT's Projection-Pro software to build MYFPs that include resource-level projections, and update these regularly throughout the year so it can monitor restricted resources, unrestricted contributions, and the long-term fiscal impact of program decisions.

3. Continue to hold regular budget review meetings with program and department staff before each budget reporting period at a minimum to review budget-to-actual reports,

update budgets based on program needs, and ensure current-year information is shown in its MYFP.

Implementation Status: Implemented

Ratings



6.3 Projections

Standard

The LEA forecasts its cash receipts and disbursements and verifies those projections monthly to adequately manage its cash. The LEA reconciles its cash to bank statements and reports from the county treasurer monthly. Any borrowing for cash flow needs is repaid in accordance with contractual or statutory requirements.

Findings

1. The district has improved its cash forecasting processes in the 2025-26 fiscal year. The district prepared cash flow projections at the required reporting periods in 2025-26, including at budget adoption, first interim and second interim. These projections were prepared using FCMAT's Projection-Pro software. In addition, the district began providing cash flow reports to its board and county administrator regularly from September 2025 through May 2026, which improved communication regarding its cash position. The district has not yet begun preparing cash flow statements for the subsequent year.

   The district also demonstrated progress in updating cash flow assumptions throughout the year, including projected revenues, expenditures, interfund activities, and debt service requirements. However, the accuracy and consistency of cash flow reporting still need improvement. Cash flow reports presented to the board did not always reconcile to cash flow information presented in budget reports and supporting schedules. In addition, beginning cash balances and balance sheet accounts changed throughout the year as the district continued reconciling prior-year accounts receivable, accounts payable and other balance sheet accounts. These conditions improved after completion of the 2024-25 annual independent audit, but the district has not yet established a fully consistent process for updating and reconciling all cash flow reports and supporting schedules.

2. The district repaid its internal borrowing from 2024-25 by June 30, 2025. During 2025-26, the district did not budget for any internal borrowing from other district funds or external borrowing from the county office of education or county treasurer. This change was primarily because of the district's state emergency appropriation, which was authorized by Assembly Bill 121 and provided $8.5 million in cash in September 2025 to avert fiscal insolvency.

   Repayment of the emergency appropriation does not begin until November 2027, so the district did not need to budget for those repayments in its 2025-26 or 2026-27 cash flow projections. As a result, its cash position improved and stabilized significantly.

3. The district made some progress in addressing prior audit findings related to cash reconciliations. The 2024-25 annual independent audit did not include a finding related to timely bank reconciliations, despite repeat findings in prior years. During 2025-26, the district maintained 10 local bank accounts for clearing, cafeteria, revolving fund, and ASB activities. Interviewees indicated that district office staff reconciled the clearing, cafeteria, revolving fund, and organized ASB accounts for Portola and Quincy junior and senior high schools, while school staff reconciled Chester High School's organized ASB account and the district's unorganized ASB accounts, with principals reviewing these reconciliations.

   FCMAT was provided with evidence that some bank account reconciliations were performed during the year. Based on the documents provided, it appears that six of the

district's 10 local bank accounts were reconciled monthly. However, FCMAT did not receive evidence showing that all elementary unorganized ASB accounts were reconciled monthly. In addition, Chester High School ASB reconciliations had not been fully reviewed by district office staff.

The district also provided cash reconciliation documents for 11 county treasury accounts associated with Funds 01, 11, 13, 14, 17, 20, 21, 35, 51, 54 and 67. However, FCMAT identified activity in Fund 40 reported in the district's SACS submissions but did not receive evidence of a corresponding treasury account or cash reconciliation. The district provided reconciliation documentation for October and November 2025, but five of the 11 treasury funds contained unresolved differences. For example, the general fund contained unreconciled balances of approximately $145,288 and $51,112 in November and December 2025, respectively. Funds 11 and 13 also contained material unreconciled balances of approximately $109,722 and $162,863 in November and December 2025, respectively.

Interviewees indicated that the unresolved differences were related to accounts payable posting issues, the midyear creation of Fund 13, and differences between county and district accounting records. Staff reported that treasury reconciliations were completed through approximately January 2026; however, FCMAT found that outstanding issues remained after that point.

Monthly reconciliation of district cash balances to county treasurer records is a critical internal control that helps achieve accurate financial reporting, reliable cash flow projections, and timely identification of errors or discrepancies. Without timely reconciliation and review, differences between district-recorded and county-recorded activity may remain unidentified, increasing the risk of errors, misstated balances, unreliable cash flow projections, delayed corrective action, and undetected irregularities. Timely and accurate reconciliations ensure that district and county treasury records accurately reflect available cash and enable sound fiscal decision-making.

Although the district has developed a plan to perform monthly reconciliations beginning in 2026-27, including coordination with the county treasurer's office and assignment of reconciliation responsibilities, it has not yet demonstrated consistent monthly reconciliation of district cash balances and county treasury records throughout the year.

Recommendations for Recovery

The district should:

1. Continue to complete cash flow projections for the current year at required budget reporting periods, and add projections for the subsequent year.
2. Ensure consistency among cash flow reports used for budget reporting and monthly monitoring.
    - Reconcile cash flow reports presented to the governing board and county administrator with the cash flow projections included in budget reports and supporting schedules.
    - Ensure that actual receipts, disbursements, beginning balances and ending fund balances reported through the current period are consistent across all reports; identify, document and explain any differences.

3. Record all financial activity (e.g., revenues, expenditures, balance sheet entries, interfund activities, debt service payments) in a timely and accurate fashion.
4. Verify projections for cash receipts and disbursements monthly.
5. Continue to communicate monthly to the board and administrator about the district's cash position, making clear the distinction between cash and fund balances.
6. Reconcile bank statements and reports from the county treasurer monthly, and ensure that the reconciliations are reviewed monthly by the CBO or their designee so they can be completed on time and accurately.

Implementation Status: Begun

Ratings



7.1 Technology and Information Systems

Standard

The LEA has adopted policies and procedures that specify requirements for contracts and purchase orders for electronic technology services — including cloud-based services for digital storage, management and retrieval of student records, as well as educational software — that authorize a third-party provider to access, store and/or use student records. (E.C. 49073.1).

Findings

1. The district has BP 0440 – District Technology Plan, which was last updated in July 2020 and contains mostly up-to-date information, except for the use of artificial intelligence. GAMUT has a more recent sample of this policy that districts can use.
2. The district did not provide any contracts it has with third-party technology providers to show compliance with E.C. 49073.1.

Recommendations for Recovery

The district should:

1. Update BP 0440 to include guidance regarding artificial intelligence.
2. Ensure that its contracts with third-party technology providers comply with E.C. 49073.1.

Implementation Status: Planning

Ratings



7.2 Technology and Information Systems

Standard

Automated financial systems provide accurate, timely, and relevant information that conforms to all accounting standards, including state and federal reporting requirements. Automated systems are integrated to improve accuracy and timeliness when cost effective to do so. The LEA ensures the various systems are maintained, compatible, and supported. Employees receive training and supervision in using and operating the systems.

Findings

1. The district uses the Escape financial system, which is SACS-compliant. Because the CDE is the oversight agency for the district, read-only access to the district's Escape system has been provided to the CDE Schools Fiscal Services Division.
2. The district is working to improve integration of data from multiple sources (such as student attendance software, CALPADS, and employee leave tracking) to ensure accurate reporting of financial and student and staff data.
3. Technology support staff have participated in limited training on the use and support of systems.

Recommendations for Recovery

The district should:

1. Continue to ensure that the CDE has access to its financial system so proper oversight can take place.
2. Verify the validity of data gathered from various systems before certifying data on the CALPADS reporting dates.
3. When merging multiple data elements, ensure that the sources of the data are documented.
4. Increase training for technology support team members.

Implementation Status: Planning

Ratings



7.3 Technology and Information Systems

Standard

Internal controls are instituted and reviewed periodically to safeguard system integrity and security.

Findings

1. Strong passwords are required and must be changed every 180 days.
2. Departments review users' levels of access to systems every six to eight months.
3. The network has sufficient content filtering for all internet access, as well as spam, virus and malware protection for all inbound email.
4. The district uses a virtual private network (VPN) when the technology team needs to monitor and maintain local servers. A VPN is also used when itinerant staff need to access the DocStar document management software.
5. The network is protected by a stable firewall provided by Palo Alto Networks that separates internal, external and demarcation zone traffic.

Recommendations for Recovery

The district should:

1. Continue to require strong passwords and enforce the 180-day password change policy.
2. Continue to use a VPN for network security.
3. Continue to maintain and update the firewall for network security.

Implementation Status: Sustained

Ratings



7.4 Technology and Information Systems

Standard

The LEA has a disaster recovery plan that includes both the backing up and recovery of data and systems for critical educational and administrative information systems.

Findings

1. The district has cloud backup for web-based systems and local backup systems for local servers. One of the backup systems is located at a different site than the primary servers. Backups are kept for sufficient lengths of time, up to one year for some items. The recovery site and all backups have uninterruptible power supplies.
2. The district has a detailed recovery plan that specifies the methods and locations for data recovery, including the staff positions responsible for recovery and their roles.
3. The district tests all data backup, recovery and remote access procedures annually.

Recommendation for Recovery

The district should:

1. Continue to maintain and follow its robust disaster recovery plan.

Implementation Status: Sustained

Ratings



7.5 Technology and Information Systems

Standard

Technology standards are established for both hardware and software, and all technology purchases conform to these standards.

Findings

1. The district has developed standards for network equipment, servers, computing devices, copiers, printers, and all other technology assets.
2. Technology staff have not worked collaboratively with educational staff members to set standards for hardware and software that will support the district's educational goals.
3. Most but not all requisitions for standard hardware or software items are forwarded to the Technology Department for approval before being converted to purchase orders.
4. The Technology Department does not have the opportunity to review and approve requisitions for nonstandard technology items.

Recommendations for Recovery

The district should:

1. Continue to maintain a list of standard network equipment and other related technology assets, and enforce adherence to the list.
2. Set technology standards collaboratively; involve both technology and education staff members.
3. Ensure that the Technology Department reviews and approves hardware and software requisitions for both standard and nonstandard technology items.

Implementation Status: Begun

Ratings



7.6 Technology and Information Systems

Standard

The LEA optimizes funding of various types of technology throughout the organization by effective use of federal E-Rate discounts, the California Teleconnect Fund, and other discount programs and funding sources to reduce costs for various technology.

Findings

1. Planning for E-Rate discounts and purchasing is done collaboratively by individuals with expertise in technology, instruction, business and facilities.
2. The district is budgeting adequately for the discounted and nondiscounted portions of technology purchases.
3. The district applies for and receives an 80% discount on telecommunication equipment and services by using E-Rate.

Recommendations for Recovery

The district should:

1. Continue to ensure that the Technology Department collaborates with staff and managers from instruction, business, and facilities when making plans for E-Rate discounts and purchases.
2. Continue to budget adequately for any nondiscounted portions of E-Rate purchases.
3. Continue to apply for E-Rate discounted equipment and services.

Implementation Status: Implemented

Ratings



8.1 Associated Student Body (ASB)

Standard

The LEA has established and implemented board policies, administrative regulations and operational procedures regarding associated student body organizations. These policies and regulations are developed and written clearly to ensure compliance when student body organizations deposit, invest, spend, and raise funds (EC 48930-48938).

Findings

1. The district has BPs and ARs for associated student body (ASB) organizations but has not developed an AR for BP 3452, which is about student activity funds. According to FCMAT's ASB Manual, this regulation is used to define the ASB-related roles and responsibilities of the governing board, administrators, principals, district office staff, ASB and club advisers, and students. The manual includes a sample AR 3452 that districts may use as a template.

   Although the district has not yet developed AR 3452, it has begun documenting ASB-related responsibilities. During 2025-26, the district identified responsibilities for cash counting, deposit preparation, oversight of ASB meetings, expenditure approvals, purchase requisition authorization, warrant issuance, and bank reconciliation. These efforts demonstrate progress toward establishing and documenting accountability for ASB operations.

2. The district continues to lack comprehensive, standard written ASB procedures to guide business office and school staff in the consistent implementation of board policies (BPs), administrative regulations (ARs), and internal controls for ASB. Although the district reported using forms and procedures based on FCMAT's ASB Manual, interviewees indicated that, historically, ASB practices have varied among schools and that written guidance was limited. As a result, staff did not always have a clear understanding of ASB procedures and expectations.

   The district has strengthened ASB operations. Interviewees indicated that communication between schools and district office staff has improved, and staff have a clearer understanding of ASB roles, responsibilities and procedures. The district also began developing and standardizing ASB forms and guidance documents; however, implementation and staff training remain incomplete.

   FCMAT's review of ASB forms and procedures identified the following:

   - ASB Cash Count Form
     The district's prior version included only the top portion of the FCMAT sample form and omitted key internal control elements. During 2025-26, the district developed a document titled, ASB Cash Collection and Deposit Procedures — Staff Quick Reference to provide guidance for cash-handling activities.
   - Request for Fundraiser Approval and Revenue Projection Form, ASB Club Application, and Related Forms
     The district generally used forms based on FCMAT sample documents and customized them for local use. During 2025-26, the district began standardizing these forms districtwide.

- ASB Budget Form
  The district's prior budget form omitted several key elements recommended in the FCMAT sample. During 2025-26, the district revised and standardized the form, including adding fields for prior-year balances. However, training and consistent use of the revised form have not yet been fully implemented.

- ASB Purchase Order Form
  The district developed a standard ASB purchase order form; however, it does not include certain control elements used at some district schools, such as documentation of club approval as shown in meeting minutes and verification of the student voting process. In addition, staff training and consistent implementation of the standard form are still in progress.

The district has taken meaningful steps to improve communication, clarify responsibilities and standardize ASB forms and processes, but it has not yet fully implemented and trained staff districtwide on standard practices. At the March 10, 2026, ILT meeting, the district presented a business update on the ASB standards from FCMAT's previous comprehensive review in 2025. This included the district's ASB strategy to rebuild relationships, develop trust between schools and the business office, and clarify ASB-related responsibilities. It also included business office action steps and plans for continued training for school leaders, staff, and students.

3. The Business Department is responsible for general oversight of student body activities. This oversight has improved. Interviewees indicate that business office staff visited schools at least twice during the 2025-26 school year to review ASB procedures, verify compliance with documented processes, and help with implementation. In addition, the district plans to make the newly hired program accountant the primary district office contact for ASB support and oversight beginning in 2026-27, with continued involvement from the CBO.

   These efforts have contributed to improved oversight and support for schools. The district did not receive an ASB audit finding in its 2024-25 audit. Continued training, monitoring and implementation of standard procedures will be needed to ensure ASB practices are consistent districtwide.

Recommendations for Recovery

The district should:

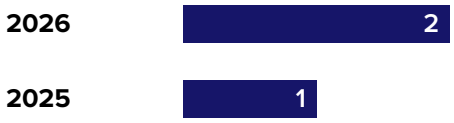
1. Develop an AR for its BP on student activity funds. Ensure that it defines the roles and responsibilities of ASB staff at the district office and schools, and that it aligns with the sample in FCMAT's ASB Manual.

2. Ensure that the Business Department collaborates and communicates with principals and school ASB staff to revise and clarify district practices and positions. Assign the CBO responsibility for ensuring that any revisions provide for proper segregation of duties and strong internal controls. Ensure that all staff with ASB responsibilities are informed of any changes implemented.

3. Continue to standardize forms for all its ASBs and make them available on its website or a shared drive. Compare current forms with those in the FCMAT ASB Manual to ensure all required elements are included. Revise forms as needed, and notify and train school and business staff on any changes.

Implementation Status: Begun

Ratings



8.2 Associated Student Body

Standard

The LEA business office performs oversight procedures throughout the year to verify that associated student body activities comply with established procedures. The LEA provides annual training and ongoing guidance to school and LEA personnel on the policies and procedures governing associated student body accounts.

Findings

1. The district has improved oversight of ASB activities. The district's organizational structure gives the program accountant the responsibility of supporting schools and performing district-level ASB oversight. However, staffing transitions affected the district's ability to perform these duties consistently during 2025-26. The program accountant was promoted to senior administrative services analyst, leaving the accountant position vacant for much of the year until a permanent replacement was hired in April 2026. As a result, the program accountant and senior administrative services analyst shared responsibility during 2025-26 for supporting schools, providing guidance on ASB procedures, and monitoring ASB compliance activities. With both positions now filled, clearly defined ASB responsibilities will help ensure consistent oversight.

2. Despite these challenges, the district made progress in performing oversight procedures. Interviewees indicated that business office staff visited schools at least twice during the year to review ASB procedures, verify supporting documents, and help implement procedures. Staff reported reviewing items such as club minutes, deposits, purchase orders, payments and other ASB records to determine whether school practices aligned with documented procedures. Business office staff also provided ongoing support through emails, phone calls and site visits as procedures were developed.

3. The district's 2024-25 independent audit results suggest improvement in ASB compliance. District staff reported continuing efforts to implement and monitor corrective actions from prior ASB audit findings. However, oversight procedures remain informal and are not consistently documented as an internal audit process. In addition, the Business Department did not review accounting records and reconciliations consistently districtwide. For example, elementary school staff were responsible for preparing bank reconciliations for unorganized ASB accounts, but business staff did not consistently collect or review these reconciliations during 2025-26. FCMAT was also unable to verify that reconciliations and bank statements were maintained consistently for all schools. The district has made progress, but it has not yet established a comprehensive, documented process for ASB oversight and monitoring districtwide.

4. The district has improved communication and coordination between schools and the Business Department regarding ASB operations. Interviewees indicated that school and district staff worked together during 2025-26 to address prior audit findings and take corrective actions. This included centralizing and digitizing ASB records, documenting procedures, and improving retention of financial records such as receipt logs, deposit slips and supporting documents.

5. Unlike previous audits, the district's 2024-25 independent audit did not have any ASB findings, which indicates the district has implemented corrective actions related to prior

ASB audit findings. However, staffing transitions limited the district's ability to consistently monitor implementation throughout the year. Although communication and coordination improved, continued oversight is needed to ensure corrective actions are sustained and applied consistently districtwide.

6. The district made progress in providing training and support to employees responsible for ASB activities. Training activities during the year included a FCMAT ASB workshop for district and school staff in January 2026, school visits and ASB support sessions in fall 2025, cash management training in February 2026, an ASB presentation at the March 2026 ILT meeting, and additional ASB workshops and support activities. Topics included but were not limited to journal entries, cash management, and ASB operations. Business Department staff also provided individual support through one-on-one meetings, site visits, emails and phone calls.

   Interviewees indicated that district and school staff discussed ASB topics regularly.

7. Although the district has increased the amount of training and guidance provided, it has not yet established a comprehensive annual training program for all employees responsible for ASB activities. Continued training and ongoing support will be needed to ensure that ASB procedures, internal controls and corrective actions are consistently understood and implemented districtwide.

Recommendations for Recovery

The district should:

1. Continue to use the criteria and recommendations provided by its auditors in audit finding 2022-004 from the 2021-22 audit to define and document the responsibilities of the roles of the program accountant and senior administrative services analyst.
2. Continue to ensure there is ongoing and routine direct communication between Business Department personnel and ASB advisors and other school staff assigned to ASB duties.
3. Continue to ensure that the Business Department provides audit findings to school administrators and staff who have ASB responsibilities, and that it collaborates with them on planning corrective actions to resolve these.
4. Continue to implement recommendations from its prior audit findings, such as 2021-22 audit finding 2022-004 and its corrective action plan for 2023-24 audit finding 2024-005.
5. Continue to offer annual training for all staff with ASB responsibilities, and ensure that orientation and training for new staff with ASB responsibilities includes ASB training when they are hired.

Implementation Status: Begun

Ratings



9.1 Charter Schools

Standard

The LEA has established processes, procedures and timelines for authorizing and renewing charter school petitions, including the memorandum of understanding. The LEA has adopted board policies that identify and establish financial and data management and reporting standards that the charter school will follow.

Findings

1. The district has adopted the following BPs and AR related to charter schools:
    a. BP 0420.4 – Charter School Authorization, revised June 21, 2023.
    b. BP 0420.41 – Charter School Oversight, revised July 17, 2024.
    c. BP 0420.42 – Charter School Renewal, revised April 9, 2025.
    d. BP 0420.43 – Charter School Revocation, revised September 16, 2020.
    e. AR 0420.4 – Charter School Authorization, revised June 21, 2023.

    Other than these BPs and AR, the district did not provide evidence of written procedures and timelines district staff will follow when authorizing and renewing charter schools or any related memoranda of understanding.
2. Although BP 0420.41 states that charter schools will follow financial and data management and reporting standards consistent with Education Code, the district lacks written procedures for reviewing and evaluating whether a charter school is doing so.

Recommendation for Recovery

The district should:

1. Develop written processes and procedures that implement its adopted BPs regarding charter schools. Ensure that these procedures address charter school authorization, renewal, and oversight, as well as the memorandum of understanding to ensure that at a minimum it addresses timelines, responsibilities of key staff, and metrics for how a charter school will be monitored and evaluated.

Implementation Status: Planning

Ratings



9.2 Charter Schools

Standard

The LEA continually monitors the financial and data management and performance of each authorized charter school to ensure the charter is following the petition and any established memorandum of understanding.

Findings

1. The district has responsibility for oversight of one charter school, Plumas Charter School. Staff noted that district and charter school leaders meet monthly or bimonthly. At the meetings, an oversight checklist created by the charter school is reviewed for compliance.
2. The oversight checklist provided to FCMAT shows items and charter school tasks and when they are due, by month. These include a description of the item, the district department responsible for review of that item, the date it was received from the charter school, and the date the district reviewed it. The checklist names several different district departments as responsible for various tasks, but in interviews with staff only one person identified themselves as having any responsibility for overseeing the Plumas Charter School, and none of the staff in the other departments the checklist identified as responsible reported any involvement in charter school oversight.
3. The charter school's checklist, which the district uses for oversight, is mainly a timeline of charter school deadlines, some of which require district approval (e.g., ADA data submissions); it is not a comprehensive list of items a charter school authorizer should review as part of its oversight responsibilities. In key functional areas, specific criteria are not identified to measure compliance with best practices for operation or oversight. For example, the checklist asks only if an LCAP was developed using the state template, but a more comprehensive checklist would check for completeness and whether all state priorities were addressed, whether the plan was developed in consultation with educational partners, how services for unduplicated pupils provide for increased or improved services, and whether the LCAP aligns with the adopted budget.
4. The district has identified one individual to be responsible for oversight of all approved charter schools. Because this person has not been fully trained in all the various aspects of proper oversight, some areas are not being properly reviewed.

Recommendations for Recovery

The district should:

1. Adopt a comprehensive charter school oversight checklist that addresses the following functional areas:
    - Fiscal and business operations.
    - Educational programs.
    - LCAP.
    - Educational programs and ongoing assessment.
    - Facilities maintenance and operations.

- Governance.
- Personnel.
- Student services.

2. Use FCMAT's Charter School Annual Oversight Checklist as a guide. Ensure that procedures identify the staff members responsible and timelines for each area of oversight, as well as a process for reviewing and updating the checklist annually.
3. Identify specific staff in each applicable department as responsible for charter school oversight, ensure these staff are aware of their responsibilities, and provide them with annual training on oversight requirements.

Implementation Status: Planning

Ratings



9.3 Charter Schools

Standard

The LEA meets the audit and reporting requirements of Proposition 39 related to charter schools (EC 47614; CCR Title 5, 11969.1-11969.10).

Findings

1. The district provided FCMAT with a facility use agreement with Plumas Charter School that gives it the use of the Greenville High School campus for an annual fee as a mutually-agreed-upon alternative to space on other campuses, from 2024-25 through 2031-32. The agreement states the following:

   > Upon execution of this Agreement any and all obligations of District to Charter School under Proposition 39 which may apply to Charter School have been satisfied for the Prop. 39 cycles that apply to the Term.

2. The fee charged to the charter is partially offset by contributions from a Pacific Gas and Electric settlement fund. In addition, the district pays for basic utilities and repair and maintenance.
3. The district has not assigned any staff member to monitor the agreement between the charter and the district.

Recommendation for Recovery

The district should:

1. Identify a staff member to be responsible for monitoring the agreement and ensuring the parties are meeting their obligations.

Implementation Status: Implemented

Ratings



Facilities Management

1.1 Leadership and Organizational Capacity

Standard

The LEA has the leadership, culture and organizational capacity to implement and maintain systemic reform, continuous improvement and high expectations in facilities management. The organization demonstrates a commitment to attract, develop and retain competent facilities management individuals in alignment with its objectives.

Findings

1. The district went through a leadership transition as it entered receivership. The top facilities leadership position was vacated in June 2025, and the district hired a supervisor of maintenance and operations on July 1, 2025. In addition, the district has recently hired a new chief business official.
2. The supervisor of maintenance and operations has extensive knowledge and experience in transitional kindergarten through grade 12 (TK-12) education, having served as engineer, safety manager, and director of operations for a large urban school district. This person also brings strong organizational and leadership skills to the Maintenance and Operations Department.
3. The department supervisor has begun to add structure in the Maintenance and Operations Department regarding standards, expectations and needs. The supervisor continues to learn the full scope of needs of the district's facilities and challenges due to the mountain weather; the skills and experience of the maintenance and operations team members; and the resources available, which include budget, tools and equipment. The supervisor has begun to identify and set facility standards and, in addition, the supervisor has begun to establish a structure for communication and proactive planning both within the department and with the district sites.
4. To identify and improve department capacity, the Maintenance and Operations Department holds daily staff meetings; coordinates tasks and projects among team members; and has implemented training, including cross-training and training in the assessment of staff members' skill sets.

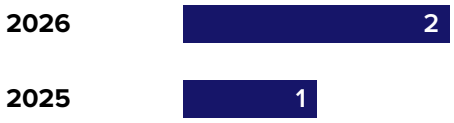
Recommendations for Recovery

The district should:

1. Continue to support the supervisor in addressing maintenance and operations needs and resources.
2. Continue to establish a structure for communications and proactive planning for the department.
3. Support the development and documentation of district facility standards and needs.
4. Continue to support the development and training of maintenance and operations staff members to expand staff members' skills and their understanding of district expectations.

Implementation Status: Begun

Ratings



1.2 Leadership and Organizational Capacity

Standard

The organizational structure clearly identifies key areas of authority and responsibility for facilities management. Reporting lines in each area are clearly identified and logical.

Findings

1. The district organizational chart dated March 30, 2026 shows the county administrator overseeing the district, and the CBO and the Maintenance and Operations Supervisor as direct reports to the administrator. The CBO is new to the district.
2. The district organizational chart includes maintenance and operations staffing, with the same supervising staff as the prior year. However, the organizational chart posted on the district and county office website for staff and the public to access remains the October 2025 version.
3. According to the most recent job description (board-approved in October 2023), the maintenance and operations supervisor reports directly to the district superintendent or superintendent's designee and is responsible for overseeing all staff in the Maintenance and Operations Department.
4. The maintenance and operations job descriptions listed below were approved many years ago and there was no indication that they had been reviewed or updated since, resulting in potential inaccuracies of assigned duties, responsibilities and supervision assignments.
    - Custodian — June 2001 (reports to head custodian).
    - Facility Foreman — April 2021 (reports to superintendent or designee).
    - Maintenance Foreman — June 2017 (reports to maintenance director).
    - Maintenance Worker — June 2001 (reports to maintenance director).
    - Bus Driver-Custodian – no approval date identified (reports to transportation supervisor).
    - Maintenance/Groundsperson – July 2013 (reports to transportation, maintenance and operations supervisor).
    - Skilled Maintenance Worker – September 2012 (reports to maintenance director).
    - Warehouse Manager – June 2013 (reports to director of human resources).
5. Some positions identified on the organizational chart or referred to in job descriptions do not have a job description, including maintenance director, transportation/maintenance/operations supervisor, and head custodian.
6. Because of regular department meetings, the staff have an understanding of whom they report to and their responsibilities.

Recommendations for Recovery

The district should:

1. Continue efforts to maintain permanent staff in leadership roles.
2. Continue to maintain an up-to-date organizational chart and ensure it can be easily accessed by staff and the community.
3. Regularly review, evaluate and update job descriptions to ensure current standards are met and to align them with the district's organizational structure and each position's role, authority and responsibilities.
4. Ensure every staff position has an up-to-date, appropriate and comprehensive job description.
5. Continue to hold regular department meetings.

Implementation Status: Planning

Ratings



1.3 Leadership and Organizational Capacity

Standard

LEA leaders set the tone and establish the environment, exhibiting integrity and ethical values in carrying out their facilities management responsibilities and directing the work of those they supervise.

Findings

1. Through Board Policy (BP), the governing board sets the tone of the district.

   BP 1313 – Civility, last reviewed September 2021, states "Governing Board recognizes the impact of civility" and "Civil behavior is polite, courteous, and reasonable behavior which is respectful to others and includes integrity, honesty, acceptance, timeliness, dependability, observance of laws and rules, and effective communication."

   BP 2000 – Concepts and Roles, reviewed in April 2026, includes the following expectation:

   > The Board expects the Superintendent to help shape the culture and environment of the district in a manner that focuses district operations on enhancing student achievement, encourages positive relationships within the community, and instills confidence in district schools.

2. The job descriptions for the maintenance and operations supervisor, maintenance foreman and facilities foreman positions identify one of the minimum qualifications as "Interpersonal relationship skills using tact, patience and courtesy." In interviews and observations, FCMAT found that the individuals filling these positions exhibit professional relationship skills and meet the identified qualifications; however, no specific training has been provided to support these skills.

3. The supervisor of maintenance and operations holds daily team meetings to improve communication regarding department vision, objectives and activities; support staff cooperation and safety; and recognize staff for accomplishments. In addition, the supervisor acts to support and build staff skills, confidence, trust, team cohesiveness, and pride, including working directly with staff, providing in-house trainings, creating a sense of workspace ownership, and prioritizing safety.

4. In interviews, staff shared their continued and increasing respect and appreciation for and confidence in the current facilities leadership and team, adding that the supervisor's vision for the department is well received by the maintenance and operations staff and is resulting in a cohesive team and a desirable working environment.

Recommendations for Recovery

The district should:

1. Continue to regularly review and update board policy to ensure that it reflects and communicates district priorities.

2. Provide management staff with training and communication that support the tone and environment the district desires, as well as leadership qualities that extend beyond the job qualifications.

3. Continue regular department team meetings and communications.
4. Continue work to improve the culture and working environment of the Maintenance and Operations Department.

Implementation Status: Begun

Ratings



2.1 Planning

Standard

The LEA has an internal annual facilities department calendar that lists responsible parties and all ongoing facilities activities. The calendar is shared with all applicable departments and used to ensure responsible parties are meeting critical deadlines, including those required by statute and board policy/administrative regulation.

Findings

1. Reviews of documents and interviews with district staff indicate that the district does not have an annual facilities calendar that organizes and anticipates facility maintenance needs. All activity is in response to work orders, weather conditions, or other events that identifies or reveals issues that need to be addressed.
2. The district, through the maintenance and operations supervisor, has worked to identify key skills and proficiencies among staff and assign work to the most appropriate staff. Trainings and job shadowing have been provided to improve employees' knowledge and continue their development. The current maintenance and operations supervisor started in July 2025. This person continues working to apply his knowledge and experience in organizing the district's Maintenance and Operations Department.

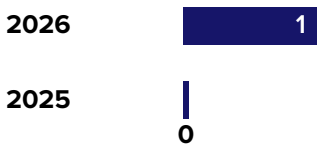
Recommendations for Recovery

The district should:

1. Evaluate its facilities maintenance and planning needs, develop a calendar to address those that are routine, and provide opportunities to address issues as they arise.
2. Continue to support the supervisor's efforts to organize and develop the abilities of staff and of the department.

Implementation Status: Planning

Ratings



2.2 Planning

Standard

The LEA has standards for real property acquisition and disposal (EC 17230-17234, 17251-17251.5, CCR Title V, 14001).

Findings

1. Board Policy (BP) and Administrative Regulation (AR) 7150 – Site Selection and Development, last revised December 13, 2011 and September 16, 2019, respectively, outline the process the superintendent or designee shall use to select and acquire real property.
2. Board Policy 3280 – Sale or Lease of District-Owned Real Property, last reviewed February 12, 2025, outlines the process the district shall take to dispose of property either through sale or long-term lease, including the appointment of an advisory committee.
3. In interviews, district staff and the administrator indicated that the TK-3 school in Quincy would be closed and its students and programs consolidated with the grade 4-6 school. When vacating a school's facilities, it is the best practice to work with legal counsel to develop a resolution reserving the classrooms for future district needs.

Recommendations for Recovery

The district should:

1. Review and update BPs and ARs to ensure they align with current laws.
2. Develop written processes and procedures to guide future acquisitions and disposals of real property, ensuring that they include local considerations as well as coordination with state agencies.
3. If moving a school's students and programs, consider working with legal counsel to develop a board resolution stating that the old site is not currently needed for classroom buildings. The intended effect of this is to not surplus the site but to reserve the facilities for the district in case enrollment changes necessitate using it again.

Implementation Status: Begun

Ratings



2.3 Planning

Standard

The LEA has established and uses a selection process to choose licensed architectural/engineering services (GC 4525-4526).

Findings

1. Board Policy and AR 7140 – Architectural and Engineer Services, last reviewed January 15, 2020, requires the district to use a licensed and certified architect or structural engineer, in alignment with legal requirements.
2. Administrative Regulation 7140 states that the selection process must ensure maximum participation by small business firms, prohibit unlawful activity such as kickbacks, and prohibit participation in the selection process by employees who have a personal or business relationship with candidates. It also states, "the district shall negotiate a contract with the best qualified firm at compensation determined by the district to be fair and reasonable."
3. The district provided no documents indicating it has an architect/engineer selection process, and it has not identified a staff member/position responsible for overseeing the selection process.
4. Interviewees indicated that the district was consulting with an architect without having used a public selection process.
5. In documents provided by the district, a signed contract for architectural services was provided that did not have a total fee or a not-to-exceed amount, leaving the district vulnerable to uncontrolled costs.

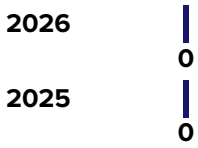
Recommendations for Recovery

The district should:

1. Regularly review and update BPs and ARs to ensure they align with current law.
2. Develop a written process to follow for selecting architectural/engineering services. Ensure that the process includes a request for qualifications that is renewed at least every five years and scoring criteria to be used in the selection process.
3. Identify the staff member/position that is responsible for overseeing the selection process.
4. Ensure that contracts for professional services include a total fee or a not-to-exceed amount to help control expenses and budget projects accurately.

Implementation Status: None

Ratings



2.4 Planning

Standard

The LEA obtains approval of plans and specifications from the Division of the State Architect (DSA), and from the Office of Public School Construction (OPSC) when required, before awarding a contract to the lowest responsible bidder (EC 17263, 17267).

Findings

1. Board Policy 7140 requires architects to submit plans to the California Department of Education, the Department of General Services, the DSA, and the OPSC, as necessary. It states that this is, “to ensure compliance with state design and safety standards.”
2. Interviewees indicated that the district does not have any process or responsible superintendent’s designee to help ensure the compliance of submissions to the DSA and OPSC, or to the State Allocation Board (SAB) for funding.
3. The district did not provide documents for this review period that show review of any submissions to the DSA, OPSC or SAB.

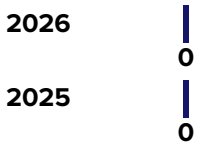
Recommendations for Recovery

The district should:

1. Establish a process to ensure that all plans and specifications receive required state agency approvals before awarding construction contracts.
2. Designate a person/position responsible for monitoring and enforcing the process who is well versed in the legal requirements and potential funding implications.

Implementation Status: None

Ratings



2.5 Planning

Standard

The LEA collects statutory fees on construction within its boundaries (EC 17620; GC 65995, 66000, 66001, 66006).

Findings

1. Board Policy and AR 7211 – Developer Fees, last updated on February 12, 2025, states that the board may establish, levy and collect developer fees to finance the construction or reconstruction of facilities.
2. On October 9, 2024, the board adopted Resolution 1663, which rescinded the district's developer fee program. To resume the program and be eligible for state facility funds in the future, the district will need to conduct a public hearing and adopt a new resolution.
3. The last developer fee justification study was completed in June 2025; however, there is no evidence that it was received by the school board.
4. No evidence was provided to indicate that the district has published developer fee accounting reports annually as required by GC 66006(b)(1).

Recommendations for Recovery

The district should:

1. Continue to regularly review and revise BPs and ARs to ensure they comply with current laws.
2. Consider resuming the collection of developer fees to support its facilities and ensure its eligibility for state facility funds.
3. Continue to conduct developer fee justification studies as needed to enable and maximize the collection of developer fees.
4. Comply with annual reporting requirements for developer fee accounting, including information on any fees collected and how those funds were used.

Implementation Status: None

Ratings

2026 0

2025 0

2.6 Planning

Standard

To maximize funding opportunities, the LEA seeks available state and local funds for facilities and routinely reviews and monitors its eligibility for them (EC 15278-15282).

Findings

1. In 2016, voters approved Measure B, which authorized the issuance and sale of $50 million in bonds. The bond, authorized under Proposition 39, required only 55% voter approval to pass and thus requires the district to establish a citizens bond oversight committee (CBOC) and conduct an annual performance audit to ensure funds are expended only on specified projects.
2. The CBOC is required to meet annually. The district has posted a CBOC meeting for June 4,2026. Prior to that, the last meeting of record was February 9, 2023, and its last performance audit was for the fiscal year that ended June 30, 2023.
3. To apply for state facility funds, a district must show need and eligibility. The district provided documents showing that it conducted an assessed evaluation study to determine its local bonding capacity and its eligibility for certain state funding.

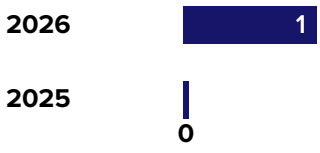
Recommendations for Recovery

The district should:

1. Reconvene annual CBOC meetings and performance audits to ensure compliance with EC 15278–15282 until its bond funds are fully expended.
2. Maintain data on its facility needs and eligibility for state bond funds for construction and modernization.

Implementation Status: Planning

Ratings



2.7 Planning

Standard

The LEA has a long-range school facilities master plan that has been updated in the last five years, or more recently if enrollment is changing rapidly.

Findings

1. Board Policy 7110 – Facilities Master Plan, adopted December 13, 2011, states the following:

   > The Governing Board recognizes the importance of long-range planning for school facilities in order to help meet the changing needs of district students and to help ensure that resources are allocated in an efficient and effective manner. To that end, the Board directs the Superintendent or designee to develop and maintain a master plan for district facilities.

2. In 2024, California voters passed Propositions 2, the Facilities Modernization, Repair, and Safety Bond Act of 2024, which updated requirements for facilities master plans. The district's most recent facilities master plan is dated September 22, 2016 and is outdated.

3. The district does not have an active school facility committee to provide input on and support for the district's and community's school facility needs.

Recommendations for Recovery

The district should:

1. Review and revise board policies periodically to ensure they meet the current needs and objectives of the board.

2. Update its facilities master plan to ensure it meets the requirements of the Facilities Modernization, Repair, and Safety Bond Act of 2024 (Proposition 2/ AB 247), which updated EC 17070.54.

3. Ensure that its facilities master plan ties funding eligibility to the plan, including the district's bonding capacity.

4. Establish and maintain a school facility committee that includes school and community representatives to help ensure current and future facility needs are met.

Implementation Status: None

Ratings

2026 **0**

2025 **0**

3.1 Construction, Improvement and Modernization

Standard

The LEA maintains a plan for maintaining and modernizing its facilities (EC 17366).

Findings

1. Board Policy 3517 – Facilities Inspection, last updated in October 2024, includes expectations for maintenance and inspection of school buildings to ensure a state of good repair, but it does not address all aspects of Education Code (EC) 17366, which requires a district to adopt "a plan for orderly repair, reconstruction, or replacement of school buildings."
2. A facilities master plan is a plan for the maintenance and improvement of district facilities. A master plan is effective for a maximum of five years before its information becomes stale. The district's most current facilities master plan, dated September 22, 2016, is nearly 10 years old and cannot be considered a viable planning document.

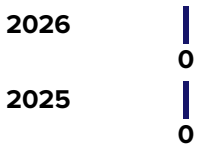
Recommendations for Recovery

The district should:

1. Develop and adopt BPs and ARs that provide for a plan for equitable and well-maintained facilities.
2. Create a comprehensive plan for maintaining and modernizing its facilities. This involves forming a committee of administrators, staff, parents, and community educational partners that ensures the equity of facilities and reviews the plan annually to confirm it aligns with EC 17366.

Implementation Status: None

Ratings



3.2 Construction, Improvement and Modernization

Standard

Public works contracts and change orders are processed and receive approval from authorized personnel before they are implemented (PCC 20118.4).

Findings

1. Board Policy 3312 – Contracts, last reviewed April 9, 2025, designates the power of the board to delegate to the superintendent its power to enter into contracts. It states that all contracts signed by the superintendent shall be ratified by the board.
2. Board Policy 3311 and AR 3311 – Bids, last reviewed April 9, 2025, do not identify a process for public works contracts and change orders.
3. In interviews, the district provided an overview of its public works contracting process, including the approval process, which varies depending on project cost due to bid limits and types of contracts. However, no formal, documented process has been adopted.
4. The district maintains a list of all contracts that includes the contractor, service to be provided, dates of service, amount of contract, and date of approval.

Recommendations for Recovery

The district should:

1. Add provisions to its board policies and department practices for contracts to properly reflect the requirements for contracts awarded by public schools (Public Contract Code 20111 through 20118.4).
2. Create, adopt and implement a formal process to be followed when contracting for public works and processing change orders.
3. Continue tracking all contracts to ensure procedures are followed and a record is kept.

Implementation Status: Planning

Ratings



3.3 Construction, Improvement and Modernization

Standard

The LEA complies with the Department of Industrial Relations (DIR) awarding body responsibilities (LC 1770-1784).

Findings

1. The district has no board policy or administrative regulation that establishes the procedures to properly follow the awarding bodies' requirements. However, a search of the DIR website for public projects shows that the district has submitted several Project Registration (PWC 100) forms (forms used to register public works projects with the DIR), including as recently as the summer of 2024.
2. During interviews, district employees provided an overview of their public works contracting process that included the requirement to register projects with the DIR. However, no formal, documented procedure has been adopted.

Recommendations for Recovery

The district should:

1. Consider establishing BPs and/or ARs to guide the process for contracting of public works. Consider using the California School Boards Association's (CSBA's) GAMUT sample policies tool to help develop these.
2. Create a formal written standard operating procedure to ensure proper compliance with all DIR rules and regulations for awarding bodies.
3. Create a formal written standard operating procedure to ensure proper compliance with all OPSC and SAB rules and regulations for projects.

Implementation Status: None

Ratings

2025 0

2026 0

4.1 School Safety

Standard

The LEA has ensured the development of comprehensive safety plans for its schools. The plans include adequate measures to address safety concerns identified through systematic planning aimed at the prevention of, and education about, incidents involving crime and violence on the school campus (EC 32280-32289).

Findings

1. Board Policy and AR 0450 – Comprehensive Safety Plan were last reviewed and adopted on May 8, 2024.
2. Plans for 2025-26 for each school were approved by the county administrator on February 25, 2026, and each school's safety plan is posted to the district website under Staff Resources > School Safety Information. Plans were not consistently available at the main office of each school in a form other than through the website.
3. Comprehensive safety plans are required to address all components of EC 32282(a)(2)(A-L). EC 32282 (a)(2)(A)(ii) requires that no later than July 1, 2026 comprehensive school safety plans include "procedures specifically designed to address the supervision and protection of children from child abuse or neglect or sex offenses." Compliance with this requirement is not evident in the district's plans.

   District comprehensive safety plans include components for identifying, preventing, reporting and responding to incidents of violence including dangerous pupils, harassment/bullying, hate crime, active shooters, and other dangerous, violent or unlawful activities.
4. Safety plans shared with FCMAT did not consistently include dates of adoption, updates, review with educational partners, or approval. In addition, specific action steps identified in school plans are not consistently updated, and plans have outdated actions and goals.
5. Budget information for maintenance and operations indicated, and information from interviews confirmed, that the district allocates sufficient resources to implement its comprehensive safety plans.
6. Safety concerns reported using the work order system for the review period were prioritized and addressed expediently.

Recommendations for Recovery

The district should:

1. Regularly review and update safety-related BPs and ARs to ensure they align with statutory requirements.
2. Continue to annually review, update and approve each school's safety plan.
3. Ensure comprehensive safety plans are updated to include all required components.
4. Ensure that its safety plan development and updates include documentation of consultations with educational partners including law enforcement, fire department, and other first responders in addition to consultation with the school site council and/or safety committee.

5. Make safety plans available at the main office of every school; continue to ensure that plans are posted on district and/or school websites.
6. Ensure posted plans are complete, including dates of review and approval and dates of planned actions and goals.
7. Continue to allocate sufficient resources to support its comprehensive safety plan and to address safety issues as they arise.

Implementation Status: Begun

Ratings



4.2 School Safety

Standard

The LEA ensures that all employees who have access and/or authorization to use hazardous materials are regularly informed of restrictions on the storage and disposal of chemical compounds, hazardous substances, and flammable or toxic materials (EC 49341, 49411; FAC 12981; HSC 25163, 25500; LC 6360-6363; CCR Title 8, 5191 and 5194).

Findings

1. Board Policy 3514.1, adopted December 13, 2011, states the following:

   > The Governing Board recognizes that potentially hazardous substances are used in the daily operations of our schools. The Superintendent or designee shall ensure these substances are inventoried, used, stored and regularly disposed of in a safe and legal manner.

   Administrative Regulation 3514.1, adopted September 16, 2019, outlines the district's hazard communication program.

2. The Plumas County Office of Education/Plumas Unified School District Injury and Illness Prevention Program (IIPP) contains a Laboratory Safety Inspection Checklist and a Facility Safety Inspection Checklist, which include sections that address safe handling and storage of hazardous materials.

3. The district uses VectorSolutions and Keenan SafeSchools for training and to maintain safety data sheets (SDS); records of these are specific to each site.

4. During site walks, FCMAT found that up-to-date copies of SDS records are mostly kept in the custodial office, nurse's office and main office at each site and are available.

5. Site walks at high schools revealed that science laboratories had uncontrolled and unsecured chemicals.

6. Site walks revealed that some cleaning products were not district-authorized and therefore did not have SDS records.

7. Inspections conducted by Northern California Schools Insurance Group (NCSIG) in 2022 and 2024 at all district schools identified instances of unsafe hazardous materials storage. The district provided no evidence of subsequent inspections.

Recommendations for Recovery

The district should:

1. Regularly review and update BPs and ARs to ensure they align with current laws and regulations.

2. Regularly review and update the IIPP Laboratory Safety Inspection Checklist and Facility Safety Inspection Checklists.

3. Ensure that SDS records are up to date with all district materials used and that they are readily accessible at all sites.

4. Ensure proper storage and control of materials and chemicals at schools, including classrooms. Use its IIPP Laboratory Safety Inspection Checklist and Facility Safety Inspection Checklist to help evaluate and identify unsafe conditions. Seek support from the fire department and/or an outside hazardous materials contractor to dispose of uncontrolled and/or unnecessary chemicals.
5. Ensure that no unauthorized materials or chemicals are purchased or otherwise allowed at district sites.

Implementation Status: Planning

Ratings



4.3 School Safety

Standard

Each elementary and intermediate school conducts a fire drill at least once each month. Each secondary school conducts a fire drill at least twice each school year (CCR Title 5, 550).

Findings

1. The Comprehensive School Safety Plan includes fire drill protocols in alignment with California Code of Regulations (CCR) requirements. Interviews, site surveys and fire drill logs showed that the principal of each school conducts fire drills at required intervals.
2. The district preventive maintenance schedule includes annual fire alarm testing and inspections at each site.
3. Information from inspections, interviews, surveys and site visits indicates that fire alarm systems are in working order at each school.
4. When conducting site visits, FCMAT found fire exit maps in most but not all classrooms visited. Exceptions were communicated to school representative accompanying FCMAT.
5. Documented safety committee meetings include safety drill planning and procedures.

Recommendations for Recovery

The district should:

1. Continue conducting and documenting fire drills at required intervals.
2. Continue inspection and testing of fire alarm systems, and make any necessary repairs immediately to ensure they are functional and fully operational.
3. Ensure that each classroom and staff/student space has an up-to-date fire exit map posted near its exit that includes evacuation directions specific to that location.
4. Continue planning safety drills and discussing procedures at safety committee meetings.

Implementation Status: Implemented

Ratings



4.4 School Safety

Standard

The LEA complies with Injury and Illness Prevention Program requirements (CCR Title 8, 3203).

Findings

1. Board Policy 4357, last reviewed June 18, 2024, and AR 4357, adopted September 16, 2019, state the following:

   > The Superintendent or designee shall establish and implement a written injury and illness prevention program that includes a workplace violence prevention plan and that provides employees with access to such program in accordance with law.

2. The IIPP document for the Plumas County Office of Education and Plumas Unified School District was last revised on June 10, 2024 and includes the components required by Title 8 of the California Code of Regulations, Section 3203 (8 CCR 3203).
3. The IIPP document is available on the district and county office website under Staff Resources.
4. The district continues to hold and document safety meetings, which include discussion of safety concerns.
5. The district conducts monthly safety inspections at every site and provides a process for reporting employee injuries and for employees to submit safety recommendations.
6. The maintenance and operations department holds daily stand-up meetings, which include discussion of occupational safety and injury prevention.

Recommendations for Recovery

The district should:

1. Continue to review and revise BP and AR 4357 to ensure they align with current law.
2. Continue maintaining and regularly updating its IIPP and making it available to staff.
3. Continue to conduct safety meetings and monthly safety inspections.
4. Continue to hold regular maintenance and operations meetings that include discussion of safety and injury prevention.

Implementation Status: Sustained

Ratings



4.5 School Safety

Standard

The LEA ensures that all required asbestos inspections are complete and that Asbestos Hazard Emergency Response Act (AHERA)-accredited individuals perform the work (EC 49410-49410.7; 40 CFR Part 763).

Findings

1. District training records indicated staff were enrolled and participated in a five-day training conducted by CALI NC Training in March 2024 for California Occupational Safety and Health Administration asbestos building inspector and asbestos management planner certifications. Records also indicate that Maintenance and Operations Department staff registered for an AHERA certificated refresher course on March 27, 2025. No records were found to indicate whether staff attended.
2. The district did not provide any record of asbestos inspections or evidence of an asbestos management plan.
3. A work order request on December 12, 2024 expressed concern about potential asbestos in cafeteria insulation and asked for testing. FCMAT's review of work documents indicates the work order was never closed. In interviews, staff indicated that the issue had been resolved but that the work order had inadvertently been left open. No further asbestos-related issues were reported in the most recent review period.

Recommendations for Recovery

The district should:

1. Continue to maintain AHERA-trained and accredited asbestos inspection and management planner certifications.
2. Develop and implement an asbestos management plan.
3. Complete and document required inspections of any known asbestos-containing building materials at least every three years. Ensure that any concerns, whether identified through inspections or otherwise, are addressed immediately and their resolution documented.

Implementation Status: Planning

Ratings



4.6 School Safety

Standard

The LEA routinely conducts site inspections and maintains buildings and grounds to ensure student and staff safety.

Findings

1. Administrative Regulation 7111 – Evaluating Existing Buildings, adopted September 16, 2019, states the following:

   > The Superintendent or designee shall periodically evaluate the adequacy, design, and conditions of existing district facilities to determine whether they meet the needs of the instructional program and provide a healthful and pleasing environment for students and staff. He/she also shall determine whether district facilities fulfill legal requirements for safety and structural soundness, access for the disabled and energy conservation.

2. Northern California Schools Insurance Group conducted inspections in 2022 and 2024 at all district schools. Hazardous conditions identified included unsafe electrical practices, hazardous materials storage, playground tripping hazards, playground equipment fall cushioning noncompliance, tree maintenance/trimming needs, lack of backlit exit sign and emergency lighting, and damaged bleacher seats.

3. The district routinely completes a monthly self-inspection report for each of its schools as required by its insurance provider, Northern California Schools Insurance Group. These reports have an extensive checklist of safety items that includes inspections of fire extinguishers, alarms and sprinklers; interior, exterior and emergency egress lighting; storage of chemicals and access to safety data sheets; and playground and athletic fields. Some findings of deficiency were repeated in subsequent inspections, indicating that they were not immediately addressed.

4. Safety concerns were regularly identified on the Facilities Inspection Tool (FIT), during safety inspections conducted by the district and by vendors, at safety meetings, at maintenance and operations morning staff meetings, and in the work order system.

5. Information from interviews and district records indicates that the district expects work orders to be submitted by staff on any campus for any identified safety issues so they can be addressed and corrected in a timely manner.

6. Budget information for maintenance and operations indicated, and interviewees confirmed, that the district allocates sufficient resources to maintain its facilities and address safety issues as they are identified.

Recommendations for Recovery

The district should:

1. Review and update BPs and ARs regularly to ensure they are current and provide appropriate guidance for student and staff safety.

2. Continue to conduct and record site safety inspections and ensure that inspections include site-specific elements. Consider using outside party inspectors and rotating

staff inspectors to gain alternative perspectives that can increase the thoroughness of inspections, peer awareness of issues, and equity among sites.

3. Continue to ensure that all identified safety issues are documented, work orders are issued, and corrections are completed in a timely manner.
4. Continue to allocate sufficient resources to maintain district facilities and to address safety issues as they arise.

Implementation Status: Sustained

Ratings



4.7 School Safety

Standard

The LEA has a documented process for issuing and retrieving master and sub-master keys. All administrators follow a standard organizationwide process for issuing keys to and retrieving keys from employees.

Findings

1. No documents were provided in response to FCMAT's request for information on the district's procedures for issuing and controlling keys. FCMAT found no evidence that the district has formal, written procedures for controlling keys.
2. Responses to site surveys FCMAT sent out before fieldwork indicated the district has consistent procedures to control keys. At each school, keys are to be kept in a locked cabinet, and the vice principal or an administrative assistant maintains inventory and issuance logs. FCMAT site visits confirmed implementation of these procedures.

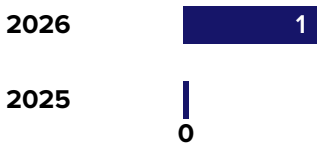
Recommendations for Recovery

The district should:

1. Fully develop, document and communicate written procedures for control of master and sub-master keys. Ensure that the procedures prohibit duplication of keys and include who is authorized to issue and be issued keys, how keys are to be secured and issued, and how to record the issuance and return of keys.
2. Continue to ensure that the key control process is followed so that all keys are inventoried and controlled to prevent unauthorized use.

Implementation Status: Planning

Ratings



5.1 Maintenance and Operations

Standard

The LEA is in compliance with requirements of the Williams case settlement as it relates to facilities that pose a threat to the health and safety of students and staff (EC 17576, 17592.70-17592.73, 35186; CCR Title 5, 631, 4683).

Findings

1. Site visits revealed that restrooms were clean, maintained in working order, and stocked with essential products including toilet paper, soap, and paper towels.
2. Restrooms were open and accessible during recess and meal periods.
3. The district uses a consultant to inspect each school annually using the FIT. Schools were most recently evaluated on October 27-30, 2025.
4. Facilities Inspection Tool reports from 2025 indicated that schools were in overall "fair" condition and indicated acceptable cleanliness. No areas evaluated were noted as in extreme deficiency. However, several sites were identified as having improperly stored cleaning supplies.
5. The district completes a monthly self-inspection report for each of its schools to identify safety issues and areas that do not meet cleanliness and maintenance standards.
6. Issues identified in inspections are noted, work orders are initiated and, according to records, corrections are made.

Recommendations for Recovery

The district should:

1. Continue maintaining restrooms in clean and working condition and stocked with essential supplies.
2. Continue to keep restrooms open and accessible to students and staff.
3. Continue to inspect the facilities of each school at least annually and identify any areas of deficiency.
4. Continue to address any issues found during inspections or by other means to ensure any items or areas that are not in good condition are repaired promptly.

Implementation Status: Sustained

Ratings



5.2 Maintenance and Operations

Standard

The LEA has established the required account for ongoing and major maintenance (EC 17014, 17070.75).

Finding

1. District fiscal reports indicate that the required ongoing and major maintenance account has been established and assigned a budget sufficient to meet or exceed the required minimum contribution of 3% of total general fund expenditures and other financing sources for each fiscal year.
2. In its revised budget for 2025-26 (adopted July 23, 2025), the district budgeted $1,360,000 to the ongoing and major maintenance account, exceeding the 3% required minimum contribution by more than $25,000.

Recommendation for Recovery

The district should:

1. Continue to budget the ongoing and major maintenance account sufficiently to meet or exceed the required minimum contribution.

Implementation Status: Sustained

Ratings



5.3 Maintenance and Operations

Standard

The LEA keeps adequate maintenance records and reports, including a complete inventory of maintenance and operations supplies, materials and tools, to safeguard items from loss.

Findings

1. The district maintains information on its fixed assets, including an inventory list of assets costing $500 or more. All items listed are assigned an asset number, and the listed information includes a description of the asset, location, cost, date received, and other details. However, staff indicated that the inventory data is not complete or entirely accurate.
2. The district maintains a warehouse at which it receives and from which it then distributes custodial, food service and school supplies.
3. Staff interviewed reported that the maintenance and operations team completed an inventory of supplies and submitted it to accounting, but it has not yet been tagged and recorded into a software program.

Recommendations for Recovery

The district should:

1. Continue to maintain and regularly update its asset inventory. Ensure that the inventory is audited and updated so it is accurate, then conduct a verification and reconciliation of this information annually.
2. Create an inventory system that enables the recording of inventory by maintenance and operations personnel. Consider an electronic system that allows for quick entry of common items as well as check-out of items, so that all items can be properly tracked and inventoried as they are processed through the warehouse.
3. At minimum, reimplement asset tagging and recording of all items valued at more than $1,500 to help ensure inventory control and prevent loss.

Implementation Status: Planning

Ratings



5.4 Maintenance and Operations

Standard

All employees who are required to perform custodial, maintenance or grounds work on LEA sites are provided with adequate supplies, equipment and training to perform these tasks in a timely and professional manner.

Findings

1. A review of job descriptions found that tools and equipment needed to complete tasks were not included in job descriptions. It may be necessary to identify tools and equipment in job descriptions if special skills or certifications are required to operate them safely.
2. Staff interviewed stated, and site walks confirmed, that custodial and maintenance staff have sufficient tools and supplies to carry out their duties and that additional supplies are provided promptly when requested.
3. The district provides all tools and materials necessary to complete tasks. However, it does not maintain an inventory of tools and supplies available, nor is there a process to request additional tools or replacements for lost or broken tools.
4. The district maintains a cross-training program in which staff with less knowledge and skills are assigned to work with more experienced staff to receive support and learn new skills.
5. Staff are not frequently given the opportunity to participate in training conducted by outside experts.

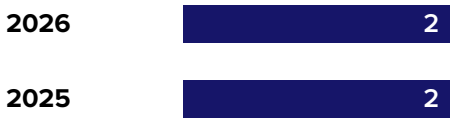
Recommendations for Recovery

The district should:

1. Ensure that the job description for each position that requires operational skills or certifications to use specific tools includes a list of the tools and equipment needed to provide the service required, and review this list annually.
2. Maintain an accurate inventory of tools and supplies. Ensure that any missing or broken tools are replaced promptly, and add tools to inventory when there is a justifiable need for them.
3. Continue providing sufficient tools and supplies for employees to carry out their duties and providing additional supplies promptly when requested. In addition, ensure that staff know how to request and obtain replacements for tools that have been lost or broken.
4. Continue providing cross-training, and provide opportunities for outside training as available and needed to build, strengthen and maintain a knowledgeable and effective maintenance and operations team.

Implementation Status: Begun

Ratings



5.5 Maintenance and Operations

Standard

The LEA has an effective written preventive maintenance plan and a documented process for prioritizing and assigning routine repair work orders. The LEA has a work order system that tracks all maintenance requests, the employee assigned, dates of completion, labor hours and the cost of materials.

Findings

1. The district does not have a written preventive maintenance plan.
2. The district has and uses an electronic work order system that is used to communicate requests for maintenance, repair and other operational needs. Although it is not documented, in interviews staff indicated awareness and understanding of the work order process. However, staff interviewed shared and a review of reports confirmed that the work order system is not up to date and that some work orders in the system remain unresolved for several weeks.
3. The work order system is not routinely used to schedule preventive maintenance based on common and routine work performed each school year; therefore, the district cannot track costs, the employee(s) assigned to provide the maintenance, or the timeline for completion. These elements are needed to help managers and employees better anticipate workload, assign tasks, and budget appropriately for the department.

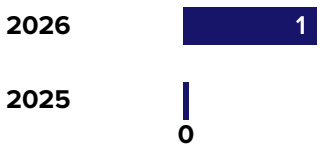
Recommendations for Recovery

The district should:

1. Develop and implement a written preventive maintenance program based on common and routine work performed each school year.
2. Use the work order system to schedule preventive maintenance tasks and to track all maintenance requests, the employee(s) assigned, date of completion, labor hours, and the cost of materials.

Implementation Status: Planning

Ratings



6.1 Use of School Facilities

Standard

The LEA follows state regulations by establishing terms and conditions for community organizations' use of school facilities, including the requirement to establish direct cost and fair market rental rates and to specify which groups have which priorities and fee schedules, in accordance with the Civic Center Act (EC 38130-31839).

Findings

1. Board Policy 1330 – Use of School Facilities, last revised in October 2012, states, "The Superintendent or designee shall maintain procedures and regulations for the use of school facilities and grounds" (EC 38133) and, "Groups shall be charged fair rental value when using the school facilities or grounds for entertainment or meetings" (EC 38134).
2. Administrative Regulation 1330 – Use of School Facilities, adopted in September 2019, governs applications for use of facilities, outlines appropriate uses and restrictions, and sets priorities for use of school facilities.
3. Exhibit 1330(a) – Facility Use Fee Schedule, effective September 2012, and the district's application for facility use, identify the hourly fee schedules for Class II facilities use (organizations whose purpose is to improve the general welfare of the community) and Class III and IV facilities use (groups that use the facilities for activities where admission is charged, and private/commercial business use, respectively). Facility use rates and liability insurance requirements have not been updated since 2012 and appear insufficient to recover costs or cover potential liability.
4. The district provided evidence of a facilities use request and approval process that includes communication with school and district administrators as well as written agreements.
5. Applications for facility use provided by the district for this review period included detailed information regarding site, facilities and equipment needed, dates and times of use, the organization requesting use, description of activities, and attendance expected. All applications included acceptance of terms by the applicant and approvals by the school principal and the business director. However, information about estimated and collected fees for the facility use was incomplete on all forms.

Recommendations for Recovery

The district should:

1. Regularly review and revise BPs and ARs to ensure they align with current laws and regulations and do not interfere with the district's or its schools' primary objectives and activities.
2. Regularly review and update fee schedules to ensure they align with current district costs and fair rental value.
3. Regularly review and adjust the facilities use request workflow to ensure proper communication and appropriate approval or disapproval of all applications.

4. Continue to complete the application form with details; however, also ensure that complete information about estimated fees is provided, and that after the event it collects and records appropriate fees.

Implementation Status: Implemented

Ratings



Glossary of Acronyms and Terms

A-G Requirement
A series of high school courses required for students to be admitted to the University of California (UC) and California State University (CSU) systems.

ACSA
Association of California School Administrators
A statewide professional association supporting administrators through training, networking, and advocacy.

ADA
Average Daily Attendance
The average number of students attending school daily; the primary driver of LCFF funding.

AHERA
Asbestos Hazard Emergency Response Act
A federal law requiring schools to inspect for asbestos and develop management plans.

AP
Advanced Placement
College-level courses and exams offered in high school that may earn college credit or advanced placement.

APR
Annual Performance Report
A yearly review measuring progress toward goals, program effectiveness, and compliance with state or federal requirements.

AR
Administrative Regulation
District-level guidance that provides specific procedures for implementing board policies.

ASB
Associated Student Body
A student-led organization that manages student activities and funds to support them.

BASC
Business and Administration Services Committee
A committee of county office of education business officials that works to improve business support to school districts and county offices of education.

Basic Aid
A school district enters Basic Aid status when its Local Control Funding Formula entitlement is funded with local property tax revenue instead of a state aid, and it then receives a minimum amount of state aid funding via a statutory formula.

BB
Board Bylaw
A local governance rule adopted by a school board that outlines board operations, procedures, and responsibilities.

BP
Board Policy
Policies adopted by a governing board to establish expectations, rules, and direction for district operations.

CAASPP
California Assessment of Student Performance and Progress
The statewide assessment system that includes the Smarter Balanced Assessment System (SBA), the California Science Test (CAST), and the California Spanish Assessment (CSA), used to measure student achievement.

CAC
Community Advisory Committee
A committee of parents, educators, and community members that advises on special education services and policies.

CALPADS
California Longitudinal Pupil Achievement Data System
The statewide data system school districts use to submit information on student demographics, program participation, attendance, and outcomes for state and federal reporting.

CBEDS
California Basic Educational Data System
An annual collection of information on staffing, student enrollment, and other demographics used for state reporting and planning.

CBO
Chief Business Official
The district leader responsible for budgeting, finance, payroll, purchasing, and overall business operations.

CBOC
Citizens' Bond Oversight Committee
A legally-required committee that ensures transparency and accountability for voter-approved bond spending.

CCR
California Code of Regulations
Administrative regulations for implementing California state laws, including education policies.

CCSS
Common Core State Standards
Rigorous, consistent K–12 educational standards in mathematics and English language arts designed to prepare students for college and career readiness.

CDE
California Department of Education
The state agency that oversees K-12 education, funding, accountability, curricula, and compliance.

CEP
Community Eligibility Provision
A federal meal program that allows schools with high student poverty rates to provide free meals to all students.

CFR
Code of Federal Regulations
A compilation of federal rules, including those governing education, special education, and education funding.

COE
County Office of Education
An agency that provides county-level oversight, support, fiscal monitoring, and services to school districts and charter schools.

COLA
Cost-of-Living Adjustment
An annual funding increase applied to LCFF and some categorical programs to keep up with inflation.

COPS
Certificates of Participation
A financing tool that allows districts to borrow funds for facilities or equipment without issuing bonds.

CPI
Consumer Price Index
An economic measure of inflation used in financial planning and budget forecasting.

CSAM
California School Accounting Manual
A manual of state requirements and guidance on financial procedures, accounting rules, and reporting for schools.

CSBA
California School Boards Association
An association that provides support, training, policy guidance, and advocacy for school boards.

CTC
Commission on Teacher Credentialing
The state agency that issues teaching credentials and oversees educator licensing and discipline.

Dashboard
California School Dashboard
A public data and accountability system that shows how well schools and students are performing in academics, graduation rates, suspension rates, and college and career readiness.

DIBELS
Dynamic Indicators of Basic Early Literacy Skills
A set of brief assessments measuring early literacy development and identifying students who need intervention.

DIR
Department of Industrial Relations
A state agency that oversees public works compliance, including prevailing wage requirements for school construction.

DOJ
Department of Justice
A federal agency that educational agencies use when conducting fingerprint background checks for school employees and volunteers.

DSA
Division of the State Architect
A state agency that oversees public construction design and construction parameters.

E-Rate
A federal program offering discounted telecommunications and internet services to schools and libraries.

EC
Education Code
The laws governing California public education, including funding, curriculum, governance, and student rights.

EL
English Learner
A student whose primary language is not English and who is developing English proficiency.

ELA
English Language Acquisition
Instruction and support designed to develop an EL student's ability to understand, speak, read, and write English.

ELAC/DELAC
English Learner Advisory Committee / District English Learner Advisory Committee
Parent committees that advise schools and districts on EL programs, services, and spending decisions.

ELD
English Language Development
Instruction designed to help English learners achieve language proficiency.

ELPAC
English Language Proficiency Assessments for California
The state-required assessment used to identify, monitor, and reclassify English learners.

FAC
Food and Agriculture Code
California law governing food and agriculture industries.

FEP
Fluent English Proficient
A student who has achieved full English proficiency after being previously classified as an English learner.

FIT
Facility Inspection Tool
A state instrument, published by the Office of Public School Construction, used to evaluate and rate a school facility's cleanliness, safety, and maintenance.

FLSA
Fair Labor Standards Act
A federal law governing minimum wage, overtime, record-keeping, and child labor.

FRISK
Facts, Rules, Impact, Suggestions, Knowledge
A structured model for documenting employee performance, misconduct, and progressive discipline.

GAAP
Generally Accepted Accounting Principles
The standard frameworks for governmental accounting and financial reporting.

GAMUT
A digital platform hosted by the California School Boards Association that school districts use to access, update, and manage board policies, regulations, and bylaws.

GASB
Governmental Accounting Standards Board
The organization that establishes accounting and financial reporting standards for government entities.

GC
Government Code
California laws governing the operation of public agencies, including personnel and governance.

HR
Human Resources
A district department responsible for recruiting, hiring, credentialing, evaluations, contracts, and other personnel matters.

HSC
Health and Safety Code
California laws governing public health, safety, and healthcare.

IDEA
Individuals with Disabilities Education Act
The federal law that mandates services, rights, and protections for students with disabilities.

IEP
Individualized Education Program
A legal, individualized plan that outlines special education services, supports, accommodations, and goals for a student with disabilities.

IIPP
Injury and Illness Prevention Program
A required written plan that outlines workplace safety procedures and staff training.

ILT
Instructional Leadership Team
A team at Plumas USD that leads and supports improvements in teaching.

ISTE
International Society for Technology in Education
An organization that sets technology standards for students, educators, and administrators.

JPA
Joint Powers Authority
A cooperative arrangement in which public agencies pool resources for services such as insurance and risk management.

LC
Labor Code
The laws governing employment and labor practices, including workplace safety and employee rights.

LCAP
Local Control and Accountability Plan
A district's three-year plan that outlines its goals, actions, outcomes, and spending, aligned with LCFF priorities.

LCFF
Local Control Funding Formula
California's main K-12 funding system, which allocates funding based on grade span and average daily attendance, with supplemental funding and concentration grant funding for schools with high numbers and percentages of students who are English learners, foster youth, and/or qualify for free or reduced-price meals.

LEA
Local Educational Agency
A school district, county office of education, or charter school responsible for providing educational services.

LPC
Local Planning Council
A county-level group that supports early childhood education planning, quality improvement, and resource allocation.

LRE
Least Restrictive Environment
A legal requirement ensuring that students with disabilities are educated with nondisabled peers to the maximum extent practicable.

MOE
Maintenance of Effort
A requirement that districts maintain a consistent level of local funding for special education from year to year.

MPP
Meal Participation Percentage (for the Community Eligibility Provision)
A formula used to determine eligibility and reimbursement under the community eligibility provision.

MTSS
Multi-Tiered System of Supports
A systematic framework that integrates academic, behavioral, and social-emotional supports into three tiers of intervention to meet the needs of all students.

MYFP
Multiyear Financial Projection
A three-year forecast of a school district's revenues, expenditures, and fund balance; it is required for budget approval.

OPEB
Other Post-Employment Benefits
Benefits provided to retirees, other than pensions, such as medical or dental coverage.

OPSC
Office of Public School Construction
A state agency that administers facility programs and funding under the State Allocation Board.

OSHA
Occupational Safety and Health Administration
A state agency that regulates workplace safety standards.

PBIS
Positive Behavioral Interventions and Supports
A schoolwide, evidence-based framework that promotes positive behavior, improves school climate, and reduces disciplinary incidents by teaching and reinforcing expected behaviors.

PCC
Public Contract Code
The body of California law that governs how public agencies—including school districts—procure goods, services, and construction work. It outlines bidding thresholds, competitive bidding requirements, rules for informal and formal bids, procedures for contracting professional services, and regulations for public works projects.

PCTA
Plumas County Teachers Association
The local teachers' union in Plumas County that represents certificated staff in bargaining and labor matters.

PERB
Public Employment Relations Board
The state agency that oversees collective bargaining and labor relations for public employees.

PLC
Professional Learning Community
A collaborative team of educators who regularly analyze data, align instruction, and work collectively to improve student learning outcomes.

PO
Purchase Order
A formal authorization to procure goods or services; it is designed to ensure budget approval and spending control.

SAB
State Allocation Board
The state board that governs how school facility construction and modernization funds are distributed.

SACS
Standardized Account Code Structure
California's required account classification system for budgeting and financial reporting.

SARC
School Accountability Report Card
A state-required annual report that gives parents and the public detailed information about school performance, conditions, and progress.

SBE
State Board of Education
The governing body that sets California K–12 education policies including curricular frameworks, accountability, and statewide initiatives.

SDC
Special Day Class
A specialized instructional setting that provides intensive support for students whose needs cannot be met in general education for a majority of the day.

SDS
Safety Data Sheet
A required document explaining chemical hazards, safe handling, and emergency procedures.

SEIS
Special Education Information System
A statewide electronic platform used to manage IEP documentation, timelines, service logs, and reporting.

SELPA
Special Education Local Plan Area
A group of school districts that pool resources and work together to ensure that all eligible students receive special education services in compliance with IDEA.

SIS
Student Information System
A database system that stores and manages student records including enrollment, grades, attendance, and scheduling. A number of such systems are available for schools and districts.

SOP
Standard Operating Procedure
A detailed written process that ensures consistency and accountability in district operations.

SPSA
Single Plan for Student Achievement
A school's comprehensive plan outlining goals, strategies, and funding aligned with improving academic achievement and meeting LCAP priorities.

SSC
School Site Council
A shared decision-making body composed of staff and parents that reviews data, and develops and approves the single plan for student achievement and associated categorical budgets.

STRS
California State Teachers' Retirement System
The pension system for certificated employees in California schools.

TB
Tuberculosis Clearance
A health requirement to ensure staff and volunteers are screened for tuberculosis before working with students.

Title IX
The federal civil rights law that prohibits sex-based discrimination, harassment, and unequal access in education programs.

TK-12
Transitional Kindergarten through Grade 12
The full span of California public school grades.

UCP
Uniform Complaint Procedures
A formal process districts must use to investigate complaints about discrimination, program compliance, and other issues.

UDL
Universal Design for Learning
An instructional design framework that increases access by providing multiple ways to engage, represent, and demonstrate learning.

UFLI
University of Florida Literacy Institute
An initiative by the University of Florida to help teachers and students teach and learn to read. The Plumas Unified School District uses its structured literacy and reading intervention approach, grounded in the science of reading, to support instruction in foundational skills.

VPN
Virtual Private Network
Technology that allows secure remote access to a district's systems and data.

WIN
What I Need
A flexible intervention period or targeted instructional block used to provide differentiated support based on individual student needs.