



FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

# Comprehensive Review

December 23, 2025



## Plumas Unified School District

Michael H. Fine  
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, policy-makers, 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 9 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.
- Significant deficit spending that eroded fund balances and cash.



- Lack of position control; no plan for staffing costs being charged to various programs, causing cost overruns; no staffing ratios to follow; no idea of total cost of staff; and no idea of 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 Budget and First Interim**

### **Budget**

The district's 2025-26 budget projected slightly more than \$9 million in deficit spending for combined unrestricted and restricted programs in the general fund. The unrestricted general fund, the portion of the fund balance used to determine fiscal solvency, was projected to end the 2025-26 fiscal year with a negative balance of \$7.4 million, not including minimum reserve requirements.

Cash flow projections included with the 2025-26 budget showed an estimated cash shortfall beginning in September 2025, with an overall ending cash balance of negative \$4.1 million in June 2026.

Multiyear projections included with the budget showed continued significant deficit spending in the two subsequent years, with a projected ending fund balance of negative \$22.6 million at the end of 2027-28.

### **First Interim Financial Reporting Period**

The district's 2025-26 first interim financial report projected revenues and expenditures similar to those in the original budget, which was presented in July.

Notable changes in the first interim report include an increase in unrestricted fund balance (both beginning and ending), a decrease in contributions to restricted programs, and the addition of the emergency appropriation in the "other sources and uses" section of the report.

The increase in unrestricted beginning fund balance is attributed to a cash transfer from another fund that was originally classified as a loan but was made a permanent transfer at year-end closing for 2024-25. The transferred amount was from a fund with an unrestricted purpose and can be used to support the district during the fiscal crisis it is facing.



The increase in unrestricted ending fund balance is due in part to the higher beginning balance but also due to the recording of the district's draw of \$8.5 million from the emergency appropriation.

Because of these changes, the district projects it will meet the statutory minimum reserve in 2025-26. However, without spending reductions in 2026-27, the district will not meet the minimum reserve in 2026-27 or 2027-28. In addition, the district is projecting a low ending cash balance for 2025-26, so it will need to monitor cash closely to ensure it has enough at the beginning of 2026-27.

## Selecting an Administrator

In June 2025, FCMAT conducted a series of listening meetings to solicit public input on the qualities and characteristics the community and the district's other educational partners desired in the county administrator to be assigned to the district to help it recover from state receivership. Those qualities and characteristics were used to 1) inform questions and topics that FCMAT asked applicants to respond to in their required letter of interest to FCMAT, 2) help develop the evaluation rubric FCMAT used to vet the applicants, and 3) inform questions and topics that the county superintendent and other parties used in the final selection process.

A total of 20 applications were received in August 2025. FCMAT reviewed each application using a scoring rubric to place applicants in one of four tiers. The first round of interviews took place on August 25, 2025 and included the top five applicants from the initial vetting process. The second round of interviews was conducted on August 27, 2025 and included the three finalists promoted from the first round. The finalist selected to serve as administrator was confirmed by the state superintendent of public instruction (SPI) and the president of the State Board of Education (SBE) on September 8, 2025, after recommendation by the Plumas county superintendent of schools. On October 6, 2025, Richard DuVarney began in his role as county administrator for Plumas Unified School District.

## Receivership and Return of Local Control

Until 2018, in the event of a district insolvency, the 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 the five operational areas of 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 will be no different during state receivership than it has been during times of local governance, but it will nonetheless be 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 will require 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 will be reflected in initial and subsequent 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:

(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 baseline comprehensive assessment that includes recommendations for improvement and 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 annually thereafter until local control is returned to the district. In practice, the first review constitutes 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 recommendations are created using 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**

<b>0</b>	<b>Not Implemented</b> There is no significant evidence that the LEA has planned or implemented the standard.
<b>1</b>	<b>Planning</b> The LEA is planning in preparation for implementing the standard.
<b>2</b>	<b>Implementation Begun</b> The LEA has begun implementing elements of the standard.
<b>3</b>	<b>Implemented</b> The LEA has effectively implemented all elements of the standard.
<b>4</b>	<b>Sustained</b> 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 score for an operational area to be considered for return to local control is a three, with no individual standard score below a two.

Because this is the first assessment, there will be 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 report gives the district, the county office, the community and the Legislature initial data about the development of recovery plans. Subsequent reports will assess improvements and the district's ability to build its internal capacity so that the locally-elected school board and staff can effectively manage the five operational areas to eventually regain local control and governance.

## Using This Report for Recovery

The standards, which will continue to be used for the 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 against which future progress can be measured. The process also serves to engage advisory board members, parents, students, staff and the community in a partnership to improve student learning.

Each annual comprehensive review report will measure 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 advisory 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 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 against which the district's future gains and achievements can be measured.

## 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 advisory 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 to 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 expressed a desire to assist with and participate in the district's recovery.

## **Timing of FCMAT's Work and This Report**

FCMAT began engaging with the district in July 2025.

This assessment is the product of data collection and an analysis of the district's status from the fall of 2024 through the end of fieldwork in September 2025. As a result, most of the information in this report is related to the conditions leading to insolvency; subsequent comprehensive assessments will report on recovery efforts.

## **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

Megan Reilly, FCMAT Chief Administrative Officer

### **For Personnel Management**

Marcus Wirowek, FCMAT Intervention Specialist

Robbie Montalbano, 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 standards in community relations and governance. The FCMAT community relations and governance team engaged with district staff during in-person fieldwork that included formal interviews with board members, district and school staff, and collection and review of documents and data. The review identified seven standards as not implemented (score of 0), one standard as in the planning phase (score of 1), seven for which implementation had begun (score of 2), and two that have been implemented (score of 3). The district's overall average scaled score for the 2024-25 community relations and governance standards was 1.23.

### Leadership and Organizational Capacity

The district has faced ongoing challenges related to leadership, organizational culture, and overall capacity to implement and sustain meaningful reform. Efforts to achieve systemic improvement, continual growth, and strong community engagement have been hindered by these internal issues. The previous superintendent emphasized trust without sufficient accountability, resulting in limited transparency and poorly defined expectations regarding roles and responsibilities. The organizational culture that emerged has been described as one marked by fear, apathy and resistance, in which staff often lacked a sense of ownership or empowerment.

To move forward, the district must foster a culture of shared responsibility by strengthening leadership structures, ensuring redundancy in key roles, and empowering decision-making without fear of reprisal.

The district has also struggled to recruit community members to serve on the board of education. A focused outreach strategy—through school and community events, parent engagement, and informational sessions—is essential to build understanding of the board's importance and to attract qualified, committed candidates to support the district's recovery and governance.

### Planning

The district developed a communication plan that outlines goals, core values, and communication channels; however, few staff members are aware of it, and there is no evidence of board approval or a process to review it regularly. The district should formally adopt the plan, update and distribute it annually, and ensure staff are trained in its implementation.

Internal communication occurs mostly through school principals, who play an essential role in sharing information with staff and the community. Interviewees stated that principals were often not kept up to date with the most current information. The district should provide principals with timely, consistent updates to support effective communication.

Although the district uses district newsletters, the ParentSquare platform, Facebook, the district website and school websites to communicate with the community, information is not always timely or complete. The district should strengthen its outreach by providing clear, consistent communication through these diverse platforms to encourage engagement.



The district lacks an annual community relations and governance calendar. Creating and sharing one that includes defined responsibilities and timelines will improve coordination and accountability.

## **Parent/Community Relations**

At the start of the 2024-25 school year, the district distributed the annual notice of parents' rights and responsibilities, including the Uniform Complaint Procedure (UCP), through the ParentSquare application, the district website, and in paper form. Although parents were required to acknowledge receipt, the district did not consistently track whether the acknowledgment forms were signed. The district should implement a system to monitor both digital and physical acknowledgments at either the school or district level.

The district did not provide the above annual notice or UCP in Spanish as required under Education Code 48985 for Portola Junior/Senior High School, where more than 15% of students identify Spanish/Castilian as their primary language. The district must ensure these documents are distributed and available in all languages spoken by at least 15% of a school's population.

Efforts to increase parent and community engagement are ongoing but remain inconsistent and relatively rare districtwide. Volunteer participation is limited, and no formal volunteer training is offered. The district fingerprints volunteers as required by Administrative Regulation 1240, but does so mainly at the Quincy district office. This does not provide sufficient access to all communities because the district covers a large geographic area. The district should establish volunteer training, expand its outreach, and provide fingerprinting at all schools at the start of each school year.

To promote community involvement, the district regularly rotates board and community meetings among its schools, allowing principals to showcase their schools' achievements and recognize students and staff. The district should continue this practice to strengthen community engagement and visibility across all schools.

## **Board Policies, Roles and Conduct**

The district lacks a formal process for regularly reviewing and updating its board policies with input from educational partners. Although 171 policies were updated in 2024-25, more than 200 remain outdated, with many not revised since 2011 or earlier. The district should adopt a structured review cycle—every 3-5 years—and ensure inclusive participation from staff, families, and community members, as well as annual reporting on progress.

Board members do not participate in professional learning consistently, and relationships among district's educational partners show a lack of trust and engagement. Board members are perceived as disconnected from schools and community activities. The district should require governance training, such as the California School Boards Association's (CSBA's) programs, and establish expectations for board members to be visible and participate in school and community events, with public tracking of involvement.

The development of the Local Control and Accountability Plan (LCAP) includes surveys of a variety of educational partners as well as school-level discussions, which were used to inform and shape updates to goals, actions, and services. FCMAT encourages the district to continue this inclusive engagement in LCAP development.

Concerns were raised about breaches in the confidentiality of items discussed in closed session. The district should implement mandatory annual training for board members and administrators on confidentiality laws and ethical obligations.

The district has not consistently collected required filings of Form 700, Statement of Economic Interests from designated officials when they assume, serve in, or leave office. The district should establish a tracking and reminder system to ensure timely and complete submission of all required filings; this will improve transparency and compliance.

## Board Meetings

During the 2024-25 school year, the district and the county office of education held joint board meetings, creating the potential for confusion about which matters applied to each entity, as well as reducing transparency. The district should hold its meetings separately from those of the county office of education, with a separate agenda and materials.

The board appropriately adopted and published its annual meeting schedules and livestreamed meetings to promote community access; however, previously available recordings were later removed from the district's website. To improve openness, the district should continue publishing meeting schedules, maintain live streaming, and ensure recordings remain publicly accessible online.

## Personnel Management

According to the district's 2024-25 second interim financial report, personnel costs account for 71.5% of the district's unrestricted general fund. Therefore, the Human Resources (HR) Department's management of personnel-related functions and costs is vital to the district's success in its mission to educate students.

The Personnel Management section of this comprehensive review measured the district's performance against 34 standards covering the areas of leadership, planning, recruitment, professional development, operations, compliance, and employer/employee relations. The review identified 22 standards as not implemented (score of 0), eight standards in the planning phase (score of 1), two for which implementation has begun (score of 2), and two that have been implemented (score of 3). The overall average rating score for personnel management is 0.53.

### Leadership

Immediately following the district's insolvency, there were turnover and promotions in key HR positions. As a result, staff are in positions where they are still learning their roles in the department and in the district as a whole.

### Planning

The HR planning calendar lacks clarity about who performs which tasks, is not shared with other departments, and omits key functions such as those related to the California Longitudinal Pupil Achievement Data System (CALPADS) and California Basic Educational Data System (CBEDS). The district has recruitment and evaluation policies, but they are outdated or incomplete, and there is no evidence of consistent evaluations or developed recruitment policy or procedure manuals. The HR Department lacks desk manuals and clearly defined roles and responsibilities. It also has no documentation of collaboration with other departments or schools. In addition, meeting notes, minutes and agendas lack records of attendance, discussion details, and information about who is responsible for assigned tasks.

### Recruitment

The district reviewed its nondiscrimination policy in August 2025, but key contact information was missing, and there is no evidence of compliance with equal employment laws or communication of these policies during recruitment. Credential verification processes are insufficient, personnel files had missing documents, and the district has no documented policy or procedure for monitoring substitutes or probationary employees. Recruitment and background check practices are inconsistent, including incomplete reference checks and no clear fingerprint or tuberculosis (TB) monitoring procedure manual. The HR Department has a budget for recruitment and attends career fairs, but its policies and operational procedures remain outdated or incomplete.

## Professional Development

The district relies on an outside provider for most mandated training but provided no evidence of employee notifications, attendance records, or compliance with requirements for training on required topics. Training completion is tracked externally but not reconciled with personnel files. Personnel files for new employees lacked checklists and signatures, and there are no orientation materials or job-specific training plans. At the time of review, staff training opportunities were inconsistent, cross-training did not occur, and information gained from trainings was not shared departmentwide.

## Operations

The district has policies on employee leave, seniority, evaluations, and job descriptions, but they are outdated, incomplete, or inconsistently implemented. Leave monitoring and payroll coordination lack documentation, personnel files are incomplete despite a transition to an electronic personnel file system, and there are no standard processes for credential verification or reporting of misconduct. Job descriptions for classified staff are posted but are often missing approval dates, while certificated job descriptions were not available online. The district also lacks integrated systems for HR and finance, position control, and regular analysis of staffing needs, creating inefficiencies and a risk of legal and contractual noncompliance.

## Compliance

The district does not consistently publicize or post its nondiscrimination policies and compliance procedures, nor does it provide them in Spanish at schools with significant Spanish-speaking populations. Key policies are incomplete and confusing, and several board policies and administrative regulations are commingled with those of the county office, creating clarity and compliance issues. Job descriptions lack clear employer identification, some fail to meet Fair Labor Standards Act requirements, and processes for updating them are lacking. The district also does not meet requirements for posting harassment and discrimination notices and Occupational Safety and Health Administration (OSHA) logs, though it has designated a Title IX compliance officer.

## Evaluation

Evaluation processes and related training are inconsistent and poorly documented. The district provided no evidence that evaluations are being conducted for the superintendent or other employee groups, nor does it have written procedures, guidelines, or standard forms for evaluations. Board policies on evaluations for the superintendent and management staff have not been updated since 2011. A training on evaluations and discipline was reportedly held in 2024, but the district did not provide documentation of the date, attendance, or completion, and the training materials lacked essential details such as HR contact information for follow-up.

## Employee Services

The district sent health plan enrollment notices to classified staff in August 2024 but had no evidence of similar communication to certificated staff for open enrollment. The district has policies on work-related injuries, but the temporary modified duty policy has not been updated since 2011, and there is no policy or process for a return-to-work program. Workers' compensation claims are tracked, but documentation does not confirm compliance with required forms, and interviewees stated that a formal return-to-work process is still being developed.

## Employer/Employee Relations

The district posts salary schedules online, but it commingles county office and district schedules, and they lack board approval dates, creating confusion. Public disclosure documents for bargaining agreements lack the required signatures, and there is no evidence of an analysis of financial impact or of board-approved

negotiation parameters. Public disclosure (also known as sunshining) requirements have not been fully followed, including the legal requirement for public hearings, and some actions have incorrectly included county office of education proposals. The district does not train administrators in collective bargaining or contract management, and the documentation of training attendance and content it does have is unclear.

## Pupil Achievement

The FCMAT pupil achievement team engaged with district staff through in-person fieldwork that included formal interviews of district and school staff and collection and review of documents and data. FCMAT also visited classrooms along with the school principal at every district school.

The pupil achievement section of this comprehensive review includes 24 standards in seven operational areas. The review identified no standards as not implemented (score of 0), six standards in the planning phase (score of 1), 10 for which implementation has begun (score of 2), and eight that have been implemented (score of 3). The district's average overall score for the 2024-25 pupil achievement standards review was 2.08.

## Leadership and Organizational Capacity

The district has core values and strategic goals that include a focus on learning and improving student achievement and outcomes, and it has developed "District Wide High 5s" to guide its improvement efforts. However, the district's instructional and improvement efforts are not aligned with its 2024-25 Local Control and Accountability Plan (LCAP). The district needs to ensure that all parts of its LCAP are aligned with its other plans and initiatives, and it needs to establish a process and procedures to train school administrators on how to align their school site plans with the LCAP.

The leader of the Educational Services Department is a member of the cabinet, but staff reported that under the previous superintendent's leadership cabinet meetings were not used to discuss the district's LCAP or instructional matters. The district needs to begin using cabinet meetings to regularly review data and current research to inform decisions about instructional materials, strategies, monitoring student performance, and implementing program improvements to meet student needs. In addition, the cabinet needs to develop a process that ensures collaboration, transparency, and input from all district educational partners about planning, implementing and evaluating the LCAP.

District leaders promote the use of evidence-based and research-based practices, and the district's professional learning community (PLC) structure helps educators focus on improving student learning through meaningful collaboration. However, the district needs to train district and school administrators on how to use continuous improvement as a systematic approach to identify areas for improvement, implement intended improvements, collect data related to implementation, study those data, and use the evidence in decision making.

## Planning

The Educational Services Department maintains a monthly planning calendar for principals, which is the best practice. However, the district needs to add to its monthly planning calendar the following: 1) school-based activities such as information sharing sessions and focus groups to involve educational partners in developing, monitoring and evaluating its LCAP, and 2) information about data validation for California Longitudinal Pupil Achievement Data System (CALPADS) and California Basic Education Data System (CBEDS) reporting.

Under the previous superintendent's leadership, the district did not identify, track or report expenditures associated with LCAP goals and actions. Therefore, it was not possible for the review team to determine

whether the district increased or improved services for unduplicated students as described in its LCAP or the impact of any such increases or improvements on student outcomes. The district needs to develop a process and procedures to monitor progress on LCAP goals, monitor and adjust services for unduplicated students (i.e., students who are English learners, eligible for free or reduced-price meals, and/or foster youth) and determine the impact of any increased or improved services.

The district also needs to develop a process and procedures for collaborative interdepartment development and review of its LCAP in coordination with the annual budget cycle, and to determine how costs for specific actions and strategies in the LCAP will be projected and whether they are consistent with expenditure estimates in the adopted budget.

## Curriculum

All students have access to board-adopted textbooks, supplemental materials, and online resources. The district identified a need for explicit phonics instruction and determined that the University of Florida Literacy Institute's (UFLI's) resources would address the instructional gaps in this area by giving all students equitable access to a reading curriculum. However, the district needs to pilot, adopt and use a curriculum for English learners (ELs) and students with special disabilities.

The district collects and analyzes multiple points of data to identify struggling students in reading/language arts and mathematics, and it provides supports for these students. The district needs to continue providing training on how to collect and analyze data to determine the interventions and supports struggling students need, monitor students' academic progress in literacy to evaluate the effectiveness of interventions, and inform parents of their student's academic progress.

## Instructional Strategies

The district offers a robust variety of courses, which are outlined in its Plumas Unified School District Course Catalogue and give students multiple opportunities to graduate ready for community college, university, military, or the workforce.

The Plumas County Special Education Local Plan Area (SELPA) has a comprehensive procedural handbook with information on identification, assessment, providing an instructional program, and the individualized education program (IEP) process for students with disabilities. The district met all of the indicators for least restrictive environment on its most recent Special Education Annual Performance Report, which means that it educates students with disabilities with their nondisabled peers to the greatest extent possible. The district's 2024 California School Dashboard results for students with disabilities show a need for improvement in English language arts and mathematics.

The district's EL students are included in all general education programs and are given access to grade-level curricula and resources. Although the district's EL students improved some in English language arts and mathematics according to the 2024 California School Dashboard, a large achievement gap persists between ELs and all students. The district's LCAP indicates that it has identified a need to strengthen English language development (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. The FCMAT team confirmed these needs.

## Assessment and Accountability

The district does not systematically monitor the use of adopted instructional materials and programs; it needs to develop a process and procedures to do so.

The district has adopted and/or developed common assessments, which are included in its assessment calendar. The district needs to 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, and how multiple measures—such as assessment data, outcomes in prior courses, and teacher recommendations—are to be used to place students in courses.

The district uses i-Ready as its data analysis tool for reading and mathematics in grades 1-8. The district needs to start providing professional learning for district and school administrators and teachers on how to analyze data and how to plan and implement improvements to the curriculum and instruction.

### **Professional Learning**

The district's professional learning plan includes ongoing support and collaboration over time so that instructional staff and administrators can apply what they are learning and then regroup to determine how to overcome any obstacles encountered.

The district should continue implementing and adjusting its professional learning plan as needed to optimize student performance.

### **Data Management/Student Information Systems**

The district has student information system (SIS) and SELPA data specialists with clear roles and responsibilities for data management, but it needs cross-training for these roles as well as policies and procedures for data management. The district also needs to update its technology plan to ensure it has sufficient technology for instruction and statewide assessments, consistent with the goals in its LCAP.

## **Financial Management**

The review of Plumas Unified School District's financial and operational practices revealed significant systemic weaknesses in nearly every area, including fiscal leadership, internal control, budgeting, financial management, and attendance accounting. Although staff have begun to address some concerns, the district continues to operate without the structures, procedures, and accountability systems needed to ensure accurate financial reporting and long-term fiscal stability.

The finance section of this comprehensive review measured the district's status on 50 standards. The review identified 21 standards as not implemented (score of 0), 15 standards as in the planning phase (score of 1), seven for which implementation has begun (score of 2), and seven that have been implemented (score of 3). The overall average rating score for financial management is 1.0.

### **Leadership and Organizational Culture**

The district lacks the leadership capacity and organizational culture required to support effective financial management. Board members, administrators, and business office staff have not received consistent training in school finance, and turnover at all levels has undermined stability. Staff described the prior administration as not collaborative, which contributed to an organizational environment where improvement was difficult to achieve. The Business Department does not have a comprehensive annual calendar of tasks, and lines of authority are unclear, especially where duties of district and county office staff overlap. Ethical standards are documented in policy but are not well communicated or consistently applied, and past leaders attempted to portray the district's financial condition as more positive than reality, eroding trust and transparency.

### **Internal Controls**

Internal controls are weak or incomplete throughout the organization. Several policies address fraud, ethics, and conflict of interest; however, they are not consistently implemented and staff are not regularly



trained on them. Only accounts payable has a complete set of written procedures; other essential functional areas—such as payroll, accounts receivable, bank reconciliations, budgeting, and financial reporting—lack standard operating procedures. Communication between the Business Department and schools is inconsistent, leaving staff unclear about responsibilities and unable to follow consistent procedures. The absence of a districtwide budget calendar further weakens accountability.

### **Budget Development**

Budget development and monitoring practices are insufficient, opaque, and technically unreliable. The Business Department prepares the budget largely in isolation, without collaboration from departments, school administrators, or the board. The district also lacks a budget advisory committee. The board did not set priorities or parameters for the 2024-25 budget and does not consistently review how the budget aligns with the Local Control and Accountability Plan (LCAP). Budget development relies heavily on rolling forward prior-year budgets and then making simple cost-of-living adjustments, rather than a systematic process for projecting revenues and expenditures. The district does not maintain a functional position control system, making it impossible to accurately tie staffing decisions to the budget. Budget monitoring during the year is minimal. As a result, expenditures were charged to expired programs, and cost overruns occurred across nearly all funding sources, forcing the district to contribute significantly more from its unrestricted funds than planned to cover the deficits. The district met the statutory budget adoption deadlines but did not properly complete the required 45-day budget revision.

### **Financial Management**

The district has repeated audit findings, late audit reporting, and serious gaps in internal controls. The district failed to complete audits on time for three consecutive years; audits were submitted months after the statutory deadline. Many audit findings were repeats, including material weaknesses related to accruals, journal entries, bank reconciliations, and student body accounting. The district also overstated inventory by more than \$300,000 and lacks any formal inventory reconciliation process. Procurement procedures are documented, but the district does not have adequate processes for inventory, warehouse operations, or receiving goods. It has also failed to comply consistently with Public Contract Code bidding requirements.

### **Restricted Programs**

Management of restricted programs is weak. Documentation of time and effort for federally-funded staff has been inconsistent, and categorical funds have not been tracked throughout the year. In 2024-25, almost every restricted resource was overspent, requiring the district to contribute \$1.4 million more in contributions than anticipated from the unrestricted general fund. The district does not consistently charge allowable indirect costs to restricted programs, resulting in lost revenue. Special education costs have grown substantially, but the district does not monitor its maintenance of effort (MOE) requirement and has not submitted MOE data to the state in several years. Collaboration on budget matters with special education, transportation, and educational services is limited, contributing to rising costs and inefficient planning.

### **Food Services**

Food service operations also show significant fiscal challenges. Although the district participates in multiple federal nutrition programs, contributions from the general fund have increased dramatically over the past three years. Inaccuracies in inventory and the absence of warehouse procedures affect the accuracy of food service accounting, and purchase order limits and fiscal oversight have not been applied consistently. Monthly financial reports have not been shared with food service leaders, limiting their ability to manage costs.



## **Student Attendance**

Attendance and student data management lack standard written procedures, consistent training, and reliable communication systems. Districtwide, staff generally follow the same basic processes for entering student information and tracking attendance, but these procedures are not documented or standardized. California Longitudinal Pupil Achievement Data System (CALPADS) reporting is handled by one individual and there is no collaborative review process, which increases the risk of data errors with fiscal implications. Although a prevention team helps with interventions in cases of chronic absenteeism, practices vary from school to school, and communication tools in the Aeries student information system need improvement.

## **Multiyear Financial Projections**

The district prepares multiyear financial projections as required, but the underlying assumptions are frequently outdated, incomplete, or not clearly communicated. Assumptions about enrollment, staffing, health and welfare costs, equipment replacement, and program commitments are not consistently incorporated, limiting the projections' accuracy and usefulness. The district also faces significant long-term debt obligations that extend through 2040, including repayment of a state emergency apportionment, which is scheduled to begin in 2027 and will dramatically increase annual debt service requirements.

In summary, the district faces widespread challenges that stem from inadequate internal controls, inconsistent communication, insufficient training, lack of documented procedures, and a fiscal structure and leadership that have not supported transparency or accountability. To improve its financial condition, the district must establish clear organizational systems, rebuild internal controls, strengthen collaboration, and adopt rigorous budgeting and financial management practices that ensure both accuracy and long-term sustainability.

## **Facilities Management**

The facilities section of this comprehensive review includes 26 standards organized in the areas of leadership and organizational capacity, planning, construction and modernization, school safety, maintenance and operations, and use of school facilities. The review identified 11 standards as not implemented (score of 0), six standards in the planning phase (score of 1), three for which implementation has begun (score of 2), and six that have been implemented (score of 3). The overall average rating score for facilities is 1.15.

### **Leadership and Organizational Capacity**

Recent leadership transitions have affected facilities oversight. The recently-appointed supervisor of maintenance and operations has extensive experience but faces challenges because of a lack of departmental structure. Organizational charts are accessible to staff and the community, but many positions lack current or complete job descriptions. Staff expressed confidence in the new leadership, and the newly-implemented regular team meetings have improved communication and morale.

### **Planning**

The district does not have a proactive facilities calendar, a current facilities master plan, or a documented plan for preventive maintenance. In addition, the district does not have a facilities planning committee. The district has the policies it needs, but not all have corresponding documented procedures. Its developer fee program is not active, so the district is not collecting these funds. To be eligible for state facility funding, the district will need to resume collection of developer fees as well as establish its need for these state funds.

## **Construction, Improvement, and Modernization**

The district's board policies about upkeep of facilities and public works contracting do not include direction regarding planning, implementation and compliance. The district does not have formal processes for facilities contracting, change orders, or compliance. The district also does not have a facilities master plan or a preventive maintenance plan.

## **School Safety**

The district has comprehensive safety plans and has allocated enough funds to address safety issues. However, it needs to give more attention to safety plan documentation and updates. Hazardous materials handling also needs to be improved districtwide. During site visits, FCMAT found that safety data sheets were not consistently accessible, and some unauthorized and uncontrolled chemicals were found in classrooms and custodial areas.

The district conducts regular fire drills and safety inspections and keeps documentation related to these. Key control procedures are informal, and FCMAT found some evidence of inconsistency in how they are followed. The district's maintains and implements its Injury and Illness Prevention Program (IIPP).

## **Maintenance and Operations**

Restrooms and facilities throughout the district are generally clean, safe and meet Williams Act requirements. The district has established and sufficiently funded the required routine restricted maintenance account. Supply and asset inventory systems are not fully maintained or up to date. Staff receive adequate tools and training, including recently-implemented cross-training. The district has a work order system but rarely uses it for preventive maintenance, so preventive maintenance is not adequately tracked.

## **Use of School Facilities**

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

# 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 development, and a commitment to being informed and effective leaders.
2. Interviews with staff, administrators, and board members indicated that the district does not provide systematic training in community relations and governance. It provides no formal orientation for new board members or district administrators. Only one cabinet member reported receiving mentoring and training after being hired; others described learning on the job, relying on informal peer support, or depending on personal resourcefulness rather than structured guidance.
3. Staff reported instances in which training was requested but denied because of budget constraints. Online resources and low-cost professional learning opportunities are not broadly used, partly due to limited awareness and a culture that does not encourage continual improvement or question existing practices. The former superintendent emphasized trust without accountability, created little transparency, and had unclear role expectations.
4. Staff reported that the former superintendent frequently excluded key cabinet members from closed sessions and withheld important information. Decision-making lacked collaboration. Professional learning for board members, cabinet members, principals, and staff was actively discouraged. The culture was described as fearful, apathetic, or resistant, with limited ownership or empowerment.
5. The absence of structured training, collaboration, and oversight left policymakers and cabinet members without the tools to identify warning signs of fiscal distress. Delayed audits prevented timely, independent verification of financial data, while weak communication and missing internal controls contributed to spending decisions that were unaffordable. Well-intentioned and dedicated individuals—operating without sufficient professional development or independent oversight—placed undue trust in leadership. This overreliance undermined confidence across the organization and led to missed opportunities for timely intervention that could have prevented fiscal insolvency. The district has struggled to find community members willing to serve as board members. One board member has tried unsuccessfully to step down due to personal obligations but has remained on the board due to the lack of candidates for the seat.

## Recommendations for Recovery

The district should:

1. Require that all key roles—including board members, the superintendent, cabinet members, administrators, and principals—have individual professional learning plans. These plans should document required trainings, conferences, and mentoring activities, with clear timelines for completion. The district should actively pursue coaching and/or mentoring from peer leaders in other districts.
2. Develop a culture of shared responsibility by ensuring redundancy in key roles, emphasizing cross-training. Formalize hiring, orientation, review of processes, and ongoing training for new and existing staff to ensure that critical knowledge and governance practices are not dependent on a single individual.
3. Use 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. Regular participation should be instituted for board members, district leaders, and school administrators to strengthen checks and balances, governance capacity, and alignment with best practices.
4. Educate and inform the community regarding the importance of community members serving on the board to fill vacancies. Actively recruit prospective members by participating in school and community events, engaging with parents, and hosting informational meetings about board service.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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 was last updated in January 2025. BP 2000 – Concepts and Roles for administrators, and BP 3000 – Concepts and Roles for business and noninstructional operations, were both last updated in December 2011. These policies outline requirements for efficient and responsive operations and governance of schools to meet the needs of students, parents/guardians, staff and the community.

These policies also outline the separation of responsibilities of the board, superintendent and staff, which structures effective governance. For example, the policy says that the school district commits to using public funds wisely and responsibly. The policy also defines the roles of the superintendent and board. It states that the superintendent is to complete financial reports, help with audits, plan how to pay for school programs, and make sure the budget is used properly and follows all rules. The superintendent is also responsible for keeping the board informed about how money is being spent. The board is responsible for regularly checking the district's finances to make sure everything is done the right way and that the community's money is protected.

2. The district has an organizational chart that was updated as of July 7, 2025; however, staff interviewed indicated confusion about roles and supervisory chains of command, particularly during leadership turnover.
3. Staff roles and responsibilities, including supervisory oversight, were not consistently defined. There is not a clear understanding of the checks and balances needed for effective processes and procedures.
4. The lack of clear job expectations that individuals will fulfill their responsibilities contributes to a lack of accountability. Staff indicated that the lack of clear direction and training results in inefficiencies and duplication of efforts. High turnover further undermines trust in leadership; some individuals in supervisory positions were not regarded as qualified or competent in their new roles.
5. Staff and board members were consistently unsure who is authorized to speak on behalf of the district, though most assumed it is the superintendent. The two most recent superintendents had significantly different communication styles from one another, which led to inconsistent messaging across the organization.
6. As a small community-based district, the close relationships among staff, families, and community members created both advantages and challenges. While familiarity promoted transparency, it also blurred boundaries, created confidentiality concerns, and occasionally complicated organizational reporting structures.

## Recommendations for Recovery

The district should:

1. Update the organizational chart to include names, titles, functional areas, and descriptions of key supervisory responsibilities. Create a supporting narrative document that clarifies organizational reporting lines and role definitions.
2. Review and update the organizational chart at least annually in collaboration with the superintendent and cabinet, and present updates publicly to the board. Post the chart and narrative document on the district's website as part of its governance resources and fiscal recovery communications.
3. Ensure that supervisory roles are assigned to qualified individuals and that those individuals are supported with targeted training and mentoring to build competence and confidence in leadership capacity.
4. Post roles and responsibilities on department webpages and create position descriptions so staff and community members receive consistent, accessible information.
5. Standardize districtwide communication practices to ensure consistency and effectiveness of messaging regardless of changes in leadership.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0



## 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. Interviewees indicated there is a perceived sense of apathy among leaders and that leaders are not doing their due diligence on the job. This was especially true of community members' perceptions of the district's governing board. The apparent suddenness of the district's fiscal insolvency without any early warning signs has led the community to question where the breakdown occurred and created a desire to have accountability or to hold someone at fault.
3. Board Policy 2111 – Superintendent Governance Standards was adopted on December 13, 2011. This policy states that the superintendent and board function together as a governance team, sharing responsibility for unity, vision, and a positive culture.
4. Interviewees indicated that one of the recent past superintendents did not foster a collaborative culture in his interactions with cabinet members or the board. Control was held tightly, and acceptance of this by cabinet members became the norm. Without proper training and reliable data being provided to cabinet members, there is no way proper reviews and approvals could provide adequate checks and balances.
5. Leaders are responsible for creating the culture and ensuring checks and balances in a school system; it is a multilayered system. In the district's case, checks and balances failed in several areas because the cultural tone set by the former superintendent was such that people did not know whose role it was to carry out checks and balances, or simply accepted that one person was taking care of things.
6. The community is the overall check on the board, and the board is the ultimate check on the superintendent and guides the direction of the district by selecting the superintendent, and approving or disapproving the budget and the Local Control and Accountability Plan (LCAP).
7. Individuals at all levels of the organization feel some level of the betrayal of trust that led to the district becoming insolvent, because there was a lack of fiscal diligence and transparency by those in authority even as they were and continue to be committed to and striving for the district's success. Many of those interviewed expressed a determination to fix the problems and not walk away.

## Recommendations for Recovery

The district should:

1. Acknowledge and communicate to the community what led to insolvency. This should not focus on who is at fault; rather it should be a clear, fact-filled outline and timeline that includes where checks and balances failed and when red flags should have been raised for awareness. This will be necessary to rebuild the community's trust in the school district.
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 superintendent maintains a competent management team for support, respects the board's role as the community's representative, and recognizes that authority rests with the board as a whole. Ensure that the superintendent provides guidance based on the board's direction and communicates openly with trust, integrity, equal access to information, and a balance of responsive and proactive communication.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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 in February 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. Interviewees indicated that most staff members were unaware of anyone authorized to speak to the media on behalf of the district.
2. The district does not have an internal annual community relations and governance calendar.

### Recommendations for Recovery

The district should:

1. Develop an internal annual community relations and governance calendar that lists responsible parties and all ongoing community relations and governance activities.
2. Ensure the annual community relations and governance calendar is shared with applicable departments and used to ensure responsible parties meet critical deadlines.
3. Identify which individual(s) are spokesperson(s) authorized to speak on behalf of the district, and inform staff of this.

### Implementation Status: None

### Fall 2025 Initial Rating

2025 |  
0

## 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, 2024-25.” The plan is an internal document and contains the following items:
  - Communication plan goals.
  - District mission and vision.
  - 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.
  - Accessibility best practices.
  - What can you implement today?
  - Who to contact for staff training on website, social media, branding, and Canva.

Interviews indicated that very few staff members were aware of the communication plan and its contents. The district did not provide evidence that the plan was board-approved or that it has any process for regularly reviewing and updating the plan.

2. Interviewees indicated that internal communication is mainly accomplished by principals providing information to their respective staff, and that principals are also an important source of information for their respective communities. Interviewees also indicated that many principals do not feel they are given the information they need from the district office to effectively communicate to their staff and communities. For example they do not feel they have enough information about the steps leading up to the district’s insolvency.
3. The district uses a variety of resources to communicate with the community, as evidenced by district newsletters, the ParentSquare platform, Facebook, the district website and school websites.
4. Interviewees indicated that the district and schools communicate often with parents/guardians and the community about special events, meetings and information. Some communications sought feedback through surveys and/or participation in meetings.

5. In interviews, staff and parents and/or guardians indicated that some information is not provided in a timely manner and some is not provided at all. This included information on a variety of topics relevant to them, including but not limited to after-school programs, updates on policies, and information about the district's insolvency.

## Recommendations for Recovery

The district should:

1. Review and update its communication plan annually. After it is board-approved, 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. 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 regularly communicate 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. Ensure that information provided to staff and the community is timely, with enough advance notice to promote and enable involvement.

## Implementation Status: Begun

### Fall 2025 Initial Rating

2025 2

## 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 2024-25 Annual Notification to FCMAT. Interviewees indicated the annual notice was distributed at the beginning of the 2024-25 school year through ParentSquare, and was available on the website as well as in paper form in the school office. Interviewees indicated that parents/guardians were required to sign either digitally or physically in acknowledgment of receipt of the notice but that the signed forms were not regularly tracked at the school or district level.
2. In part, Education Code (EC) 48985 states that if 15% or more of the pupils in a school speak a primary language other than English, 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. According to the CDE's DataQuest 17.97% of total enrolled students at Portola Junior/Senior High School are English learners (ELs) or fluent-English proficient (FEP) students who speak Spanish/Castilian. In interviews, staff were unsure if the 2024-25 annual notice went home in languages other than English, and no evidence was provided of an annual notice in Spanish.
3. The 2024-25 Annual Notification included the Uniform Complaint Procedure (UCP); however, there were some differences between the UCP in the annual notice and the 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.
4. 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.
5. 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 BPs and ARs these links lead to are not the most current versions shown in the district's GAMUT Board Policy Manual.
6. The UCP was 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 ensure that the UCP is included in the notice.
2. 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 regularly informed 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. Ensure that the annual notice, UCP, and district complaint forms continue to be available to parents/guardians and are made available in both English and Spanish.

### Implementation Status: Begun

#### Fall 2025 Initial Rating

2025	2
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## 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. BP and AR 1220 were last revised in March 2024; BP and AR 1230 were last revised in February 2025; BP 1240 was last revised in November 2019; and AR 1240 was last revised in September 2021.
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. Interviewees indicated that in the past the district required all volunteers to come to the district office to be fingerprinted, which could be far away from some school communities. To encourage more volunteers, more recently the district sent trained staff to a school site during new student registration to fingerprint parents so they did not have to travel to the district office.
3. Interviewees indicated no district or school-site training is provided to volunteers.
4. Interviews with school principals, district administrators, staff and parents, as well as documentation provided to FCMAT, 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, and overall relatively few parents are involved. Some parents/guardians indicated that some communication is last minute, which hinders knowledge of or attendance at 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 recognize students and staff during that time.

### Recommendations for Recovery

The district should:

1. Regularly review and update, as needed, BPs and ARs 1220, 1230 and 1240.
2. Continue to fingerprint volunteers in accordance with AR 1240. To encourage volunteers, coordinate 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 a training in order to volunteer at a school. School leaders could be trained and then provide the

training at their school 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, including the possibility of becoming a board member. Provide information about how being involved in these activities can make a positive impact in the lives of students and families that the district serves.
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 to provide parents/guardians and community members with more opportunities to participate. Ensure that the rotation is structured, consistent and communicated in advance so people can plan.
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.

### **Implementation Status: Begun**

#### **Fall 2025 Initial Rating**

2025

2

## 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 October 2024. It states that the governing board shall annually issue a school accountability report card (SARC) for each school by February 1.
2. The board approved SARCs for eight schools on January 15, 2025, and these are posted on the district's website. In addition to these, four additional SARCs for schools that are co-located on a school site are posted on the district website, but FCMAT was unable to determine whether these were board-approved. They include Almanor High School, Jim Beckwourth High School, Plumas Opportunity School, and Portola Opportunity School.

### Recommendations for Recovery

The district should:

1. Regularly review BP 0510 and update it when needed.
2. 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.

### Implementation Status: Begun

#### Fall 2025 Initial Rating

2025 2

## 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 has established the Community Advisory Committee (CAC) for special education. During the 2024-25 school year, the CAC met four times and was facilitated by the Special Education Local Plan Area (SELPA) coordinator. The minutes do not show the composition of the membership or the members present, so FCMAT could not determine if the membership meets legal requirements or if the meetings are well attended. The minutes do not 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 nine times during the 2024-25 school year and was facilitated by the early childhood education coordinator. Authorized representatives from the county board of supervisors, the county superintendent of schools, and the Local Child Care and Development Planning Council verified that in March 2025 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, alternates and the public, but that on two occasions it did not have a quorum and had to reschedule the meeting. The minutes show that the LPC members received information about the composition, responsibilities, attendance requirements, role, and purpose of the committee.
3. The district provided a Title VI committee member list that included individuals for each category of representation, but the district did not provide documents showing how often the committee met, if it was well attended, or any training was provided so that members could understand their role and responsibility.
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 77 EL students in 2024-25. The district provided no evidence of a district English learner advisory committee (DELAC).

EC 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 28 EL students in 2024-25. The district provided no evidence of an English learner advisory committee (ELAC) for this school.

EC 52176 outlines the requirements for each committee's constitution and responsibilities.

5. The district does not have a parent advisory committee or student advisory committee that meets regularly with the superintendent. Having these committees would allow the superintendent to hear directly from parents and students about challenges and successes in their school experiences. This is also a great opportunity for the superintendent 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 and Title VI 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 that it is easy for the public to understand who attended each meeting and what took place at the meetings.
5. Ensure that it establishes a DELAC and ELAC that meet the requirements of EC 52176.
6. Establish a parent advisory committee and a student advisory committee to meet with the superintendent quarterly to provide first-hand insights from their perspective.

## Implementation Status: Begun

### Fall 2025 Initial Rating

2025  2

## 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. In interviews, staff, administrators and board members indicated that very few members of the community were included in the policy review process. A review of the district website found no indication 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.
2. The district has no established process for the regular review, discussion, and updating of policies with educational partners. A review of the district's Gamut Board Policy Manual indicates that 171 BPs, ARs, or Board Bylaws (BBs) were updated during the 2024-25 school year. However, more than 200 BPs, ARs, BBs, or exhibits have not been revised in more than 10 years, and most of those have not been reviewed during that same period. Many policies have not been reviewed or revised since 2011, with some dating as far back as 2003, 2004, and 2007. Board members indicated that they received email notifications from CSBA but found the emails overwhelming. They described often adopting policy items as recommended without much discussion or input from community members.
3. Some policy items are reviewed at board meetings but not formally adopted by the board, like the Communication Plan.
4. Some staff and community members are surveyed on topics that are known to be sensitive, like the recent cell phone policy.

### 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). This review should be inclusive, with opportunities for staff, families, and community members to provide input. The superintendent or designee should coordinate annual reports that track which policies were reviewed, updated, or scheduled for future review.

2. Implement a process for board members to receive summaries highlighting the purpose, rationale for, and implications of proposed policy changes. Encourage discussion during study sessions or workshops where board members can deliberate on how recommended changes align with district values and community needs.
3. 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 board formally adopts all updates and that they are clearly communicated to staff and the public.
4. 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 change.
5. Create structured opportunities — such as listening sessions, focus groups and advisory committees — for educational partners to provide meaningful input on policies that affect schools. Ensure that community perspectives are gathered consistently, not only during times of conflict or controversy.
6. Ensure that its communication plan and similar governance-related documents are not only discussed but also formally adopted by the board. Establish clear accountability for monitoring their implementation and effectiveness.

### Implementation Status: None

### Fall 2025 Initial Rating

2025 |  
0



## 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. 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. Interviewees indicated that specific onboarding or orientation training was not provided to newly appointed board members on matters such as the Brown Act, school budget, governance, or communication.
3. The board and superintendent had a subscription to the CSBA's Online Learning Center for the 2024-25 school year. In interviews, board members indicated they did not know what was accessible through the online resource or use the available training. Only one instance of in-person training was mentioned by a board member: they described some board members attending a conference several years ago. Those attending went to different sessions so each could share the information they received with other board members. One board member mentioned getting a binder with board training materials or relying on a fellow board member for informal training.

### Recommendations for Recovery

The district should:

1. Review and adhere to 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. The board retains the ultimate responsibility for the performance of those duties.

To perform these duties, ensure that board members receive appropriate training, including attending and completing CSBA foundational recommended trainings, which are the following:

1. Orientation for New Trustees (8-hour foundational program).
2. The Brown Act (3-4 hours on open meetings and transparency laws).
3. Ethics (2.5 hours), which covers mandatory ethics training implemented by AB 2158 (Chapter 279, Statutes of 2022) effective January 1, 2025.
4. Fiscal Responsibility (2 hours): Key Financial Concepts for New Board Members, which gives new board members a complete orientation in governance essentials.

2. Require 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****Fall 2025 Initial Rating**

2025 |  
0

## 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. In interviews, staff, administrators, board members and community members indicated there is a breakdown of trust in one another that affects relationships. Administrators were not clear about their own or others' roles and responsibilities. Administrators also did not receive professional learning and in some cases did not realize that certain trainings were applicable to their job.
2. As discussed in standard 1.1, not enough community members are interested in becoming a board member, and one board member has remained involved because there is no one willing to step in. Interviews with the community indicated that the board is not thoroughly engaged in the work. This was echoed by some school staff, who said they rarely saw board members on campus except sometimes for large events such as a ribbon cutting, and that there was a general lack of awareness among the board members about what was happening at some schools. Only one board member responded to FCMAT's request for a list of the community events that they had participated in over the past year.
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.

Interviewees indicated that the board norms were frequently not followed or enforced.

4. As mentioned in standard 3.2, 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. Deliver training for board members, administrators, and principals that clarifies roles and responsibilities, including how fiscal oversight works. Include joint training sessions for all of 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 the school level.
3. Launch outreach efforts to recruit future board members, such as information sessions, mentoring, and partnerships with PTAs and civic groups. As mentioned in standard 4.2, provide new members with orientation, training and mentoring to strengthen retention and effectiveness.
4. Ensure the board and staff annually review the meeting norms and hold each other accountable for adhering to them in every interaction. Consistently enforce board norms at each meeting to emphasize respect, collaboration, and civil discourse.
5. Recognize the contributions of staff, students, and administrators regularly in meetings and communications to promote a positive culture.

## Implementation Status: Planning

### Fall 2025 Initial Rating

2025 1

## 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. 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. It had six short questions and was intended to help the district gain input about revising and/or developing new LCAP goals, actions and services to improve student outcomes.

The LCAP states that the results of the survey were shared at a principals' 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.

3. 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.

4. In the prior year, for the 2024-25 LCAP, the district held LCAP community meetings in Quincy, Greenville and Portola to provide better access for the community, which is spread over a large geographic area. These meetings were held at 5:30 p.m. after normal working hours to encourage participation.

## Recommendations for Recovery

The district should:

1. 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.
2. Conduct meetings in each of the four major communities to solicit additional input from families and the community on LCAP goals, actions and services.
3. Continue to include the Budget Overview for Parents at both the LCAP public hearing board meeting and the board meeting to approve the LCAP.
4. Include the federal addendum in the LCAP public hearing board meeting, and continue to include it in the board meeting to approve the LCAP.
5. Ensure that the items listed on the board agendas are included as attachments.

### Implementation Status: Implemented

#### Fall 2025 Initial Rating

2025	3
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## 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 the board agendas is to keep confidential items confidential. In interviews, several individuals mentioned incidences of breaches in confidentiality and sensitive information from closed sessions being disclosed to the public. Board members and administrative staff referenced at least one instance when a board member broke confidentiality after having been instructed not to.
2. FCMAT was provided with confidentiality and nondisclosure agreements that had been signed by each board member on July 22, 2025, just prior to FCMAT's visit. Some board members were unsure if they had signed these agreements in the past. Some indicated they may have signed one when they first became a board member, but no board members remember signing them annually. 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.
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 basis for the board to meet lawfully in closed session.
4. Board Bylaw 9321 – Closed Session was reviewed and revised on February 14, 2024. 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 Education Code 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.
4. Implement 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: None****Fall 2025 Initial Rating**

2025 |  
0

## 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.

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 has recently received training.
3. Evidence provided shows that not all people in a position designated under BB 9270 have annually completed a Form 700. Evidence also shows that some forms 700 are missing for those assuming office, and there was no evidence that forms 700 have been completed when individuals leave office.
4. In interviews, staff members in designated positions indicated that they had been trained and are required to submit a Form 700 annually. Board members were not aware of how often or when they had filed, but they indicated they had submitted the forms 700 to the appropriate staff when asked to.
5. Board members have not 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. Annually collect forms 700 from all designated positions. Continue to provide annual training for staff members in designated positions, and require them to file forms 700 with the appropriate district official.
3. 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.
4. 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.
5. Provide board members and other filers with a summary of their filing status each year to reinforce accountability and awareness.
6. 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****Fall 2025 Initial Rating**

2025  2

## 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 2024-25 school year, the district and county office board meetings were held jointly, with the same board representing both LEAs. Holding these meetings jointly can lead to the community being confused about what business pertains to each entity and creates the potential for lack of transparency.
2. The board adopted the 2024 schedule of regular board meetings at the December 13, 2023 board meeting. The board adopted the 2025 schedule of regular board meetings at the December 11, 2024 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 board met a total of 24 times during the 2024-25 school year: 13 regularly scheduled meetings and 11 special board meetings. Nine regularly scheduled meetings were held on the second Wednesday of the month, three on the third Wednesday, and one on the fourth Wednesday. All regularly scheduled meetings began at 4 p.m., with seven held at the district office and six held at varying locations around the district to facilitate community attendance and involvement. All but one of the special board meetings were held at the district office or a school in Quincy. The one exception was a special board meeting held in Chester. Four of the special board meetings were held at 3 p.m. or earlier in the day, which 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. Hold the district board meetings separate from the county office board meetings, with separate agendas and board materials for each.
2. Continue to adopt the schedule of the next year's regular board meetings at the December meeting. Ensure that the schedule continues to include the date, time and location for each meeting, and continue to publish the schedule on the district's website.

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

**Implementation Status: Implemented****Fall 2025 Initial Rating**

2025	3
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## 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. Interviewees and other evidence indicated that board agendas and packets are posted in accordance with the Ralph M. Brown Open Meetings Act.
2. The board operates under 32 BBs, most of which were updated during the 2024-25 school year.
3. Board Bylaw 9322 – Agenda/Meeting Materials, last revised January 15, 2025, 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.

Interviewees were unaware of this provision in BB 9322.

4. FCMAT viewed the few recordings of past board meetings available on the district's website. Those FCMAT viewed appeared to 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 board's consideration of each item.
5. When reviewing the board meeting recordings, it did not appear that all board members had read the materials in advance of the meeting. Some information provided in the packet was not acknowledged by board members until pointed out by staff.
6. Interviewees indicated that 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 that board members did not avail themselves of this opportunity.

### Recommendations for Recovery

The district should:

1. Ensure that board agendas and packets continue to be posted in accordance with the Ralph M. Brown Open Meetings Act.
2. Continue to regularly review and BBs and update them when needed.

3. 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. Communicate to staff where to direct members of the public with such a request.
4. Encourage board members to read the board packets when they receive them and to meet with the district's administration in advance of the board meetings whenever they have questions about the information in the packet.

**Implementation Status: Begun****Fall 2025 Initial Rating**

2025	2
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# 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. No evidence was provided that the district recruits and selects management employees with strong leadership skills.
2. Although the Human Resources (HR) Department maintains an adequate number of staff, some lack both experience and skills — the latter due to lack of training. The department has adequate tools and equipment to support its operations.
3. No evidence was provided of training materials for the board and administrators regarding best practices for personnel management.
4. In interviews, staff indicated that the HR Department did not consistently make training opportunities available to all staff; sometimes only the previous HR administrator attended trainings.
5. No evidence was provided to indicate that HR staff or administrators are provided with training regarding best practices for staff members' specific HR functions. Because there was no evidence of training, there was also no evidence of available funding to cover the cost of training for the department.
6. Staff indicated that HR Department employees have not been consistently evaluated.
7. No evidence was provided to indicate the district has internal evaluation practices to improve inefficiencies related to leadership and organizational capacity.

### Recommendations for Recovery

The district should:

1. Develop a training checklist specific to personnel management 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 provided includes the following items:
  - Leaves of absence.
  - Employee/employer relations.
  - Evaluations.
  - Contract management.
  - Workers' Compensation.
  - Recruitment.

- Discipline.
  - Mandated trainings.
2. 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. 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 to attend professional development.
  5. Ensure HR Department staff are evaluated in accordance with applicable collective bargaining agreements and/or board or superintendent policies.
  6. When updating training and/or procedures, emphasize the importance of recruiting management employees with strong leadership skills.
  7. Establish internal evaluation practices to improve inefficiencies related to leadership and organizational capacity.

**Implementation Status: None****Fall 2025 Initial Rating**

2025 |  
0

## 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, but it did not make a distinction between who is a county office of education employee and who is a district employee.
2. Staff in the department did not know which functions were related to county office work versus district work.
3. Interviewees indicated that when the organizational chart was changed there was no communication with the staff or community.

### Recommendations for Recovery

The district should:

1. Redesign the organizational chart to be specific to Plumas Unified School District and to clearly define lines of authority.
2. Ensure staff understand what tasks and functions are specific to the county office and which are specific to the district.
3. Once the organizational chart is developed and approved, ensure this information is shared with staff and the community.

### Implementation Status: Planning

#### Fall 2025 Initial Rating

2025 1

## 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. Although the district has board policies (BPs) regarding professional standards, they have not been revised for many years. Specifically, BP 4119.21 was last updated in July 2019, and BPs 4219.21 and 4319.21 were last revised in October 2012.
2. The district provided no evidence that it provided training on integrity or ethics to HR Department leaders, either in a standalone training or as part of another training.
3. No evidence was provided to demonstrate that the district's expectations regarding integrity and ethics have been communicated.

### Recommendations for Recovery

The district should:

1. Regularly review, and update as needed, BPs 4119.21, 4219.21 and 4319.21.
2. Ensure that department leaders attend and report on training related to integrity and ethics.
3. Communicate to staff and the community the district's expectations regarding integrity and ethics.

### Implementation Status: None

### Fall 2025 Initial Rating

2025 |  
0

# 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.
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: Implemented

## Fall 2025 Initial Rating

2025 3



## 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. The only task assigned to a position was workers' compensation. No evidence was provided indicating that the calendar is being shared with other departments.
2. The functions related to the California Longitudinal Pupil Achievement Data System (CALPADS) and the California Basic Educational Data System (CBEDS) were not included in the HR calendar.

### Recommendations for Recovery

The district should:

1. Revise the HR planning calendar to include critical deadlines and which position is responsible for each task.
2. Ensure that the calendar is shared with appropriate departments during the fiscal year and updated annually with revisions and improvements where needed.
3. Include CALPADS and 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: Planning

#### Fall 2025 Initial Rating

2025 1

## 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, 4211 and 4311 are related to recruitment and selection, and all were last reviewed in June 2024.
2. Each recruitment and selection BP states the following:

The Superintendent or designee shall develop equitable, fair, and transparent recruitment and selection processes and procedures that ensure individuals are selected for employment in the district based on demonstrated knowledge, skills, and competence and not on any bias, personal preference, or unlawful discrimination.
3. However, the district provided no evidence that it has defined roles or developed policies and procedures for recruitment and selection.
4. Interviewees indicated that the evaluation process is not consistent. Interviewees stated that not all sites or departments complete their evaluations as 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 4115, 4215 and 4315 and AR 4115 are related to evaluation. The three BPs were last reviewed in December 2011, and the AR was reviewed in September 2019.
6. The district's BP and AR 4118 address certificated dismissals, suspensions, and disciplinary actions. BP and AR 4118 were last reviewed in June 2024 and June 2023, respectively. However, the district's AR lacks an option for suspension and dismissal of probationary employees. The district uses California School Boards Association (CSBA) sample policies and regulations. When reviewing, revising and adopting policies and regulations, school districts frequently have more than one option to choose from for certain items. The district adopted this policy and regulation without selecting either of the two options, leaving both options listed.
7. The district's BP 4218.1 addresses the merit system; however, it is not applicable to the district because the district has chosen not to use the merit system.

### Recommendations for Recovery

The district should:

1. Regularly review, revise, or update, as needed BPs 4111, 4211, 4311, 4115, 4215, 4315, 4118, 4218.1 and ARs 4115 and 4118.
2. Ensure evaluations are completed in accordance with applicable board policy and collective bargaining agreements.
3. Choose which option it will implement, according to Education Code, for AR 4118.

4. Ensure that BPs and ARs are reviewed thoroughly and that, when sample policies or regulations contain options, it chooses the appropriate option before adopting and posting the BP or AR.
5. Consider removing BP 4218.1.

### Implementation Status: Begun

#### Fall 2025 Initial Rating

2025	2
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## 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. Although the district has an HR Department website with names and positions, it does not list what tasks or functions the positions are responsible for or how they can assist with employees' questions.
2. Interviews and documents provided to the team indicate that there are no desk manuals for positions in the HR Department. Documents indicate that there is a shared drive with manuals and lists, but no step-by-step guides on how to complete specific tasks or functions.
3. The district provided department and meeting agendas but no notes or minutes that indicate what was discussed or sign-in sheets to show who attended.
4. The district provided no evidence indicating that the HR Department meets with other departments or with schools.

### Recommendations for Recovery

The district should:

1. Update the HR Department website to indicate which positions are responsible for which tasks and functions.
2. Develop 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. Ensure that department meeting minutes include sign-in information, which position is responsible for which specific task or function, and the outcome of tasks assigned during the meeting.
4. Ensure that when policies and procedures are changed, the HR Department meets and/or communicates these changes to its own staff and subsequently to schools and other departments.

### Implementation Status: Planning

#### Fall 2025 Initial Rating

2025 1

## 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. In August 2025, the board reviewed BP 4030 and AR 4030, which address non-discrimination in employment. However, the contact information in BP 4030 is missing.
2. The district provided no evidence that it is in compliance with Government Code (GC) 11135, regarding equal opportunity for employment.
3. The district provided no evidence that it distributes nondiscrimination policies annually.
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. Update BP 4030 to ensure it is complete, including accurate contact information.
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 acknowledging that they have received this information.
3. Provide nondiscrimination policies to all employees annually. This can be done via e-mail or included with other annual notices to employees.

### Implementation Status: None

### Fall 2025 Initial Rating

2025 |  
0

## 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).

### Findings

1. The district's contract with the former superintendent was for a four-year term.
2. The district did not provide any documentation regarding verification or continuing monitoring of credentials for its certificated staff to avoid issues such as expired credentials and staff teaching subjects for which they are not credentialed.
3. 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, in accordance with EC 44918.
4. A review of a random sampling of certificated personnel files revealed that one file did not have any documents confirming that the employee possessed the appropriate teaching credential.
5. The district did not have any desk manuals or standard operating procedures regarding credential verification.

### Recommendations for Recovery

The district should:

1. Continue to ensure that contracts with superintendents do not exceed four years.
2. Develop a method 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 or orientation and training, document and ensure that each certificated staff member possesses a valid teaching credential in accordance with requirements of the California Commission on Teacher Credentialing (CTC).
5. Develop a desk manual or standard operating procedures for credential verification and monitoring.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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 recruitments of both certificated and classified staff. The reference check form was sometimes completed and sometimes left blank or not included in the file.
2. None of the reference checklists contained the typically standard question about whether the employee has been the subject of an investigation regarding misconduct related to students.
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 and appear to be identical to each other. Because each of these BPs apply to a certain employee classifications, each needs to be specific to the employee classification associated with the policy.
4. Although interviewees indicated that two individuals in the HR Department are custodians of record, staff could not produce procedures or documents showing that fingerprint monitoring was being done or had been completed, or where the DOJ report clearing employees to work for the district and other criminal background check documents are kept.
5. Although interviewees and emails indicate that the district is tracking tuberculosis (TB) testing, staff could not provide procedures or evidence to show it is being done in accordance with the law.

### Recommendations for Recovery

The district should:

1. Ensure that a reference check is performed for every job applicant who is offered a position.
2. Add the following question to the reference check form: "Has the applicant been the subject of an investigation regarding misconduct related to students?"
3. Develop a new hire checklist and require that it be signed by both the applicant and the HR personnel involved in recruitment and hiring.
4. Add reference checks to the new hire checklist.
5. Add fingerprint clearance to the new hire checklist; ensure that it includes the date of clearance from the DOJ and who verified the clearance.
6. Develop procedures for retaining and storing criminal background checks, as well as timelines and procedures for disposing of records no longer needed.

7. Develop procedures to track all employees' TB testing status.
8. Annually review TB status records and inform employees when a new TB clearance is required.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0



## 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 2024-25.
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 address recruitment and selection of certificated, classified and management/confidential staff. All three BPs were last reviewed in June 2024.

### 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: Implemented

### Fall 2025 Initial Rating

2025	3
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## 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. In interviews, HR staff indicated that the majority of the mandated or required training is done by an outside provider, Keenan. However, no evidence was provided to FCMAT to indicate that appropriate employee notices or in-services were being conducted. The district provided documentation regarding a 2024 training on evaluations and discipline, but no information was provided about the date of the training or who attended.
2. No 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 of training provided to staff was not recorded in employees' electronic personnel files. The training is tracked by Keenan, but that information is not being reconciled with personnel files to provide verification that individual employees are completing all of their required trainings.

### Recommendations for Recovery

The district should:

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

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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. A new hire checklist was not present in 27% of the files sampled by FCMAT. The files that had a checklist did not include employee or employer signatures on the checklist 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. Develop a new hire checklist for each job classification in the organization, and 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: None

### Fall 2025 Initial Rating

2025 |  
0

## 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. Interviewees indicated that staff were allowed to attend some training, but not consistently, and sometimes only the previous HR supervisor was allowed to attend. When the HR supervisor did attend training, information from the training was not shared with staff to help them learn or develop best practices.
2. No evidence was provided to indicate that the district has developed training plans for each employee or job classification in the HR Department. In addition, interviewees indicated that cross-training was nonexistent.
3. No evidence was provided to indicate that personnel staff members receive training on the use of technology to help them perform their job responsibilities.

### Recommendations for Recovery

The district should:

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

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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 leaves.

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. The district provided no evidence to indicate that it is appropriately monitoring employee leave. Although the district uses Frontline absence management software, no evidence was provided to show that the district is tracking and monitoring leaves of absence and paying employees appropriately in accordance with the Education Code or applicable collective bargaining agreements.
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 no evidence that any required salary adjustments resulting from employee leave are provided 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 is occurring regularly to ensure staff are being paid correctly while on leave.
6. Interviewees indicated that training for HR staff regarding leaves of absence has been minimal.
7. No evidence was provided to indicate that the district has a leave of absence manual or documented processes and procedures.

### Recommendations for Recovery

The district should:

1. Continue to monitor BPs and ARs to ensure they reflect current law and district practices.
2. Develop a database to track and monitor leaves of absence.
3. Ensure that all leave is managed in accordance with applicable board policy and/or collective bargaining agreements.
4. Document monthly reconciliation meetings of human resources and payroll regarding leaves of absence to ensure staff are paid appropriately while on leave. 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: None****Fall 2025 Initial Rating**

2025 |  
0

## 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.

### Finding

1. Although the district provided a seniority list, interviews with members of the Plumas County Teachers Association (PCTA) indicated that the seniority list was not accurate. PCTA members stated that they found errors in the seniority list during the layoff process in 2024-25. Section 2.04 of the teachers' association contract states, "The district personnel office will provide a current seniority list of members to the association no later than the end of the first quarter of each school year." The contract is silent about the timeline for the association to verify the accuracy of the list and management's response, if necessary.

### Recommendation for Recovery

The district should:

1. Work with the teachers' association to develop language regarding the seniority list and actions that will be taken if the seniority list provided by the personnel office is incorrect. Include a timeline for both sides to verify that the seniority list is accurate.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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 does not have an established process for reporting to the CTC when a certificated employee's employment status changes (i.e., separates from the district either voluntarily or involuntary) in accordance with EC 44030.5.
2. The district has not developed processes for reporting a former employee's potential misconduct when another local educational agency (LEA) is considering hiring that individual.

### 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. Develop a process for disclosing a former employee's misconduct to another LEA when that LEA is considering hiring that individual.

### Implementation Status: None

### Fall 2025 Initial Rating

2025 |  
0



## 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 recently transitioned to electronic personnel files. Files were secure and available for FCMAT inspection as part of the comprehensive review process. Staff with appropriate access ensured the security of the files while FCMAT conducted the review.
2. 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, credential information, annual notices, oath of office, evaluations, or other documents.
3. The district reported that much of the above information was in other files or programs. The district had not moved the information into the new electronic personnel file system.
4. Some but not all employee files had new employee checklists; however, many were not completed entirely and/or were not signed by the employee and employer.
5. In interviews, representatives of the teachers' association indicated that personnel files are not accurate, and some employees stated that they had two separate files containing different transcripts for salary schedule placement.

### Recommendations for Recovery

The district should:

1. Develop a new employee checklist to ensure all items requested by the employer are contained in the personnel file. Ensure that each checklist has an employee and employer signature verifying the date that the employee was cleared or the document was provided to the employee.
2. If it continues to use separate systems for training records, tracking leaves of absence, or to maintain electronic documents, develop a system to ensure all of those files are saved and then transferred accurately to the personnel file system.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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 requirements and accurately identify all essential and secondary functions and duties of each position.

### Findings

1. Most of the district's classified job descriptions are on the HR section of the district website. Some job descriptions did not include a board approval date, and FCMAT was unable to confirm when the various job descriptions were brought to the board for approval.
2. Of the classified job descriptions reviewed, all included essential functions and duties of each position as defined by Americans with Disability Act.
3. Other than the reclassification article in the classified bargaining agreement, 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.
4. The district did not provide any job descriptions for certificated employees and therefore FCMAT was unable to determine whether the job descriptions have been approved by the governing board or comply with the Americans with Disability Act.

### Recommendations for Recovery

The district should:

1. Ensure that each job description includes a board approval date.
2. Work with the classified employee association to develop a process to regularly review job descriptions and update them when needed.
3. Upload and post all certificated job descriptions to the HR section of the district website.
4. Ensure that all job descriptions include a board approval date and comply with the Americans with Disabilities Act..

### Implementation Status: None

### Fall 2025 Initial Rating

2025 |  
0

## 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 when processing new employees, making classification changes, processing employee promotions, managing paid and unpaid leaves, and performing other functions.

### Findings

1. Although no documented evidence was provided to FCMAT indicating that the HR Department and payroll meet regularly, interviews with both the payroll and HR employees indicate that they meet monthly to review various concerns or issues that may be affecting both departments.
2. Interviewees indicated that payroll staff are not notified when the district has reached a tentative agreement with an employee association. Typically, payroll staff are the last to know about any collectively bargained salary increase. Staff shared that sometimes they are unaware of a salary increase until it has gone to the board or when association representatives call to request the status of their increase.

### Recommendations for Recovery

The district should:

1. Continue to encourage the HR Department and payroll to meet regularly, and ensure that they develop a standing agenda that includes ongoing issues or concerns and take minutes so that problems, issues and solutions are memorialized.
2. As soon as a tentative agreement is reached with an association, notify payroll so they can start planning for a salary adjustment, pending board approval.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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 ratios with its certificated bargaining unit. These are outlined in the teacher's agreement, Section 6 – Class Size.
2. The district provided no evidence that it analyzes enrollment trends annually to determine their impact on staffing ratios in its schools, programs and departments.
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. Adhere to the provisions of its collective bargaining agreement regarding class size.
2. Work with, and meet at least annually with, its Business Department and schools to review and analyze student enrollment trends and make staffing adjustments as needed.
3. Develop a staffing allocation sheet 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: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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. This includes but is not limited to information on 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 does not maintain employee information in a single electronic system that integrates with the financial system. It is therefore unable to match information to the financial system or retrieve information easily.
2. Interviewees indicated that the district uses various systems and programs to track various data, including employment applications, personnel file information, electronic document tracking system, and financial information. However, there is no reconciliation or integration of these systems with one another. Therefore, staff must access a variety of programs or systems to obtain the information they are looking for.
3. The district does not maintain a position control system to track positions and the employees filling those positions. This prevents district staff from differentiating between district and county office of education positions.
4. The district does not properly segregate duties related to position control, so it has not established internal controls in this area.

The following table outlines the best practice for assigning position control tasks and responsibilities.

**Table 1: Position Control Tasks and Responsible Department**

Task	Responsible Department
Approve or authorize position.	Governing Board
Enter approved position into position control with estimated salary and budget. Give each position a unique number. Eliminate positions.	Business Department
Enter demographic data into the main demographic screen, including: Employee name. Employee address. Social Security number. Credential (if applicable). Classification. Salary schedule placement. Annual review of employee assignments.	Human Resources Department
Update employee benefits. Review and update employee work calendars.	Business (payroll) and Human Resources departments

Task	Responsible Department
Annually review and update salary schedules. This may need to be completed more frequently, such as in the case of collective bargaining settlements.	Business (payroll) and Human Resources departments
Account codes. Budget development. Budget projections. Multiyear projections. Salary projections.	Business Department

- The district has submitted and received final certification for its CALPADS data for 2024-25.

## Recommendations for Recovery

The district should:

- If it continues using various programs and systems for different types of data, develop a reconciliation process so staff know which program or system has the most accurate information that has been reviewed, edited, or uploaded.
- Develop position control tracking mechanisms so it can determine and distinguish between district and county office of education positions.
- Ensure that duties related to position control are segregated so it has proper internal controls.
- Ensure that HR, payroll and budget reconcile position data with one another.

## Implementation Status: Planning

### Fall 2025 Initial Rating

2025 **1**

## 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 does not regularly publicize its BPs and ARs regarding nondiscrimination (BP and AR 4030) or its complaint procedures (BP and AR 1213.3) within the district or to the community, nor does it post them in all schools and offices, staff lounges, or student government meeting rooms.
2. According to DataQuest, 17.97% of students at Portola Junior/Senior High School speak Spanish, but the district does not provide the nondiscrimination policy and related informational materials in Spanish at this school.
3. Administrative Regulation 1312.3 – Uniform Complaint Procedures, revised in August 2020, is incomplete because it lists two options for resolution, and it is confusing because it contains strikethrough text.

### Recommendations for Recovery

The district should:

1. Regularly update its BP and AR 4030.
2. Publicize its nondiscrimination policy information and any updates to these policies both within the district and to the community.
3. Ensure that its nondiscrimination policy and related information items are available in Spanish.

### Implementation Status: None

### Fall 2025 Initial Rating

2025 |  
0

## 6.2 Compliance Practices

### Standard

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

### Findings

1. Interviewees 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 of 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.
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. The management needs for one may be different from those for the other. The same is true for employees: they work in different settings.
4. The district subscribes to GAMUT, which is CSBA's online resource and service for school governance policies, for all of its board policies and administrative regulations.
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 does not follow GC 12950(a) because it does not post requirements related to harassment and discrimination (GC 12940).
7. The district has identified a staff member to serve as the Title IX compliance officer, consistent with Title IX and BP 4030.
8. The district maintains a California Occupational Safety and Health Administration (OSHA) log for all work sites; however, it does not have a copy posted at each work site as required.

### 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 PERB ruling from 1999.
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. 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****Fall 2025 Initial Rating**

2025 1

## 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. Each job description and salary schedule includes a Fair Labor Standards Act (FLSA) section that designates the position as either exempt or nonexempt (exempt does not accrue overtime; nonexempt accrues overtime). In one job description, neither designation was indicated.
2. In interviews, district staff indicated that, other than the reclassification process, the district has no process or procedure for updating job descriptions to ensure that they still meet FLSA requirements.
3. No evidence was provided of rules and regulations for overtime.

### Recommendations for Recovery

The district should:

1. Ensure each job description has an FLSA designation and that it matches what is listed on the salary schedule.
2. Develop an internal process or procedure to periodically update all job descriptions and ensure they still comply with FLSA.
3. Develop and implement rules and regulations for overtime that align with FLSA.

### Implementation Status: Planning

#### Fall 2025 Initial Rating

2025 1

## 7.1 Evaluation

### Standard

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

### Findings

1. The district provided no evidence that evaluations were being done for the superintendent or for classified, certificated and management employees. No evidence was provided of written procedures or guidelines for any employee evaluations, nor were any standard evaluation forms provided.
2. 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 of 2011 and has not been revised.
3. Board Policy 4315 – Evaluation/Supervision states that the board “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 so are not discussed here.

### Recommendations for Recovery

The district should:

1. Develop and implement a process to ensure that the superintendent and classified, certificated and management employees are evaluated regularly.
2. Develop standard forms for evaluations that can be used districtwide for employees in any bargaining unit.
3. Ensure that the superintendent is evaluated in accordance with BP 2140 – Evaluation of the Superintendent.
4. Develop objective evaluation guidelines and standards for certificated administrative and supervisory personnel to use when conducting evaluations.
5. Develop procedures for evaluating classified senior management and supervisory employees.

**Implementation Status: None****Fall 2025 Initial Rating**

2025 |  
0

## 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 2024 related to evaluations. This training included information about collective bargaining agreements, employee resources, and job descriptions, for classified staff only.
2. The training provided performance improvement plans, the FRISK (Fact, Rule, Impact, Suggestion for Improvement, and Knowledge)<sup>1</sup> method for documenting discipline, and a basic framework for the evaluation process.
3. The district did not provide the date of the above-mentioned training or a sign-in sheet to show who attended. Also not provided were documents to indicate that this training was completed or to verify that staff and administrators received the training.
4. 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 of follow-up questions.

### Implementation Status: Planning

#### Fall 2025 Initial Rating

2025 1

1. FRISK: Fundamentals for Evaluators in Addressing Below-Standard Employee Performance, developed by Steve Andelson of Atkinson, Andelson, Loya, Ruud & Romo, A Professional Law Corporation.

## 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. District-provided documents indicate that the district sent out health enrollment notices to classified staff in August of 2024. This information also included the costs of each plan.
2. For the 2024-25 fiscal year, no evidence was provided to indicate that information about open enrollment was sent to certificated staff. Staff rely on this information for the cost of the health insurance plan by coverage type: individual, single plus one, and family.

### Recommendations for Recovery

The district should:

1. Continue to send out timely notices to classified staff regarding open enrollment.
2. Send open enrollment information to certificated staff, and ensure that it includes the cost of each plan for a single individual, single plus one, and family.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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 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. The district does not have a BP or AR concerning a return-to-work program.
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 the DWC-1 form has been completed.
4. Interviewees indicated that the district does not have a return-to-work process or manual; however, HR staff stated that they are working to develop one.

### Recommendations for Recovery

The district should:

1. Periodically review BPs and ARs regarding work-related injuries and temporary modified duty.
2. Adopt a BP and AR regarding a return-to-work program.
3. 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.
4. Develop a return-to-work manual. Once complete, upload it to the HR section of the district website and inform employees that it is available.

### Implementation Status: None

### Fall 2025 Initial Rating

2025 |  
0

## 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 already unsure of which agency they officially work for, and this commingling of information does not provide the needed clarification.
3. None 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 that 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. Remove information about the county office of education from the district information page of the website; ensure that county office information is separate and distinct from district information.
3. Add board approval dates to each salary schedule to ensure the district is paying employees correctly in accordance with the most recent salary schedule.
4. Ensure that the information about a 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: Planning

#### Fall 2025 Initial Rating

2025 1



## 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 superintendent and/or the chief business official (CBO). To be complete, the public disclosure documents must be signed by the superintendent and CBO before board notification and approval.
2. The public disclosure of collective bargaining agreement document for district and county office employees was placed on the agenda of a joint district and county office board meeting.
3. 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 2024-25.
4. In interviews, district employees indicated that the district's teams that negotiate with the classified and certificated employee bargaining units include individuals who have pertinent information about the impact that changes in language may have on schools and departments.
5. No evidence was provided to indicate that the district received its negotiation parameters from the board before starting the collective bargaining process. In addition, a review of board minutes indicated that negotiation issues have not been placed on agendas or handled in closed session, which can result in negotiation parameters being provided in a nonconfidential environment.

### Recommendations for Recovery

The district should:

1. Ensure that public disclosure forms are complete and signed by both the superintendent and CBO before board approval.
2. Ensure that any public disclosure documents are kept separate when being presented to the board for ratification. This means that when a public disclosure document is prepared for settlement with the employees working for the district, the disclosure document is only placed on the agenda for the school district. For staff employed by the county office of education, the county superintendent is the employer of record and the district's board does not need to ratify the agreement, but the public disclosure document is still statutorily required and must be prepared and presented to the county board on a county board agenda.

3. Ensure that the functions of the county board and school district board are kept separate and are placed on agendas accordingly.
4. Ensure that it receives negotiation parameters from its board of education before negotiations begin. Ensure that management provides recommendations to the board regarding what salary adjustments and other negotiable items are possible while still keeping the district financially sound.
5. Provide training for the district's negotiating team to ensure the negotiation process complies with the law and PERB regulations.
6. Continue to ensure that the district's negotiation teams include individuals who have pertinent information about the impact that changes in language may have on schools and departments.

**Implementation Status: None****Fall 2025 Initial Rating**

2025 |  
0

## 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 agreements with management or the board.

### Recommendations for Recovery

The district should:

1. Share the impact of proposals, tentative agreements or 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 that they are aware of proposed changes to the collective bargaining agreement(s).

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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. 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 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.
4. Ensure that it sunshines only proposals for the district, not those for the county office of education.

### Implementation Status: Begun

### Fall 2025 Initial Rating

2025 2

## 9.5 Employer/Employee Relations

### Standard

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

### Findings

1. Although the district provided information related to training on discipline and evaluation, it did not provide any documents related to training on contract management for its administrators, managers, or supervisors.
2. The district provided no information about the support it gives new school administrators, managers, or supervisors regarding contract management or grievance processing.

### Recommendations for Recovery

The district should:

1. Develop training materials and conduct training regarding 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**

**Fall 2025 Initial Rating**

2025 |  
0

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# 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. The district has established core values and strategic goals that include a focus on learning and improving student achievement and outcomes. In addition, the district has developed "District Wide High 5s" to guide its improvement efforts, which state:
  - We Are Readers – Boosting 3<sup>rd</sup>-grade reading proficiency by 5% every year.
  - Here, Every Day – Reducing chronic absences by 5% each year to keep students in the classroom.
  - Rising Stars – Improving CAASPP [California Assessment of Student Performance and Progress] scores by 5% annually in Meeting/Exceeding Standards.
  - College Ready, Career Bound – Increasing A-G completion rates by 5% yearly to prepare students for their futures.
  - On the Right Track – Growing the percentage of students earning C's [sic] or better in core classes by 5% every year.

Staff reported, and a review of the district's 2024-25 LCAP confirmed, that the LCAP is not aligned with certain district instructional initiatives and improvement efforts. For example, the metrics in LCAP Goal 1 are different from the metrics in the "District Wide High 5s." LCAP Metric 1.5 addresses completing the A-G requirements for University of California and California State University admission, with a target to "increase scores by 3% each year." The District Wide High 5s states, "Increasing A-G completion rates by 5% yearly to prepare students for their futures."

2. The district does not have a process or procedures to train school administrators on how to align their school site plans with the district's LCAP.
3. The district's strategic goal addressing leadership states it will "Foster a culture of inclusive and transformative leadership that drives continuous improvement and success for students and staff." The district has curricular leads who facilitate grade-level or content-area teamwork focused on improving student achievement and outcomes. In 2024-25, the Educational Services Department established goals aligned with the "District Wide High 5s" and provided training for the curricular leads addressing how to have their grade level or content area team work toward their goal to foster continuous improvement.

However, staff reported that the district has not provided training for district- or school-level administrators in how to use continuous improvement as a systematic approach to identify areas for improvement, implement intended improvements, collect data related to implementation, study the data, and use the evidence in decision making.



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

In 2024-25, the University of Florida Literacy Institute's (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. In 2025-26, UFLI is being used in all the district's kindergarten through grade 2 classes.

5. The district uses a professional learning community (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"<sup>1</sup> 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:

- 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 meets with the curricular team leads and provides 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. Congruently, teachers interviewed reported that they share teaching strategies, analyze student data, and plan interventions during PLCs.

6. Goal 3 of the district's LCAP states that it will, "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, which is below the statewide average of 83.2%.

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

## Recommendations for Recovery

The district should:

1. Ensure that all parts of its LCAP are aligned with other district plans and initiatives.

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1 Source: District PowerPoint presentation for instructional coaches.

2. Establish a process and procedures for how to align its LCAP with school site plans, and provide training for school administrators.
3. Provide training for district and school administrators and curricular leads on how to use continuous improvement as a systematic approach to identify areas for improvement, implement intended improvements, collect data related to implementation, study the data, and use the evidence in decision making.
4. Prioritize increasing the number of appropriately assigned and fully credentialed teachers.
5. Continue to annually evaluate staff professional development needs and provide ongoing professional development.

### Implementation Status: Begun

#### Fall 2025 Initial Rating:

2025 2

## 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 has an up-to-date organizational chart that includes the date it was last reviewed and updated (July 7, 2025).
2. The district's organizational chart clearly displays 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 is available to staff and the community through a [link](#) on its website.

### Recommendations for Recovery

The district should:

1. 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: Implemented

#### Fall 2025 Initial Rating

2025  3

## 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 has established core values, which are identified in its 2024-25 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, in 2024-25 the district had teachers and parents/guardians complete a mobile communication devices survey to gather input on a new policy that would limit or prohibit student smartphone use during the school day in accordance with Assembly Bill 3216 (Phone-Free Schools Act). The survey stated, "We are gathering your input to help shape our district's approach." Educational Services Department leaders used the mobile communication devices survey to develop the new district policy prohibiting cell phone use. This process reflects the district's core value of communication.

### Recommendations for Recovery

The district should:

1. Review, revise and communicate core values regularly to ensure they are current and relevant.
2. 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. Evaluate district processes, procedures, and key documents to make sure they reflect the district's core values.

**Implementation Status: Implemented****Fall 2025 Initial Rating**

2025	3
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## 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 is a member of the cabinet.
2. Staff reported that under the previous superintendent's leadership, cabinet meetings were not used to review data and current research to inform decisions related to instructional materials, strategies, monitoring student performance, or improving programs to meet student needs.
3. Staff reported that under the previous superintendent's leadership, the district's LCAP was not discussed at cabinet meetings.

### Recommendations for Recovery

The district should:

1. Continue to include the leader of the Educational Services Department as a member of the cabinet.
2. Begin using cabinet meetings to regularly review data and current research to inform decisions related to instructional materials, strategies, monitoring student performance, and improving programs to meet student needs.
3. Engage the cabinet to develop a process that ensures collaboration, transparency, and input from the educational services administrator, advisory board members, school and district administrators, and all communities within the district regarding planning, implementation and evaluation of the LCAP.

### Implementation Status: Begun

### Fall 2025 Initial Rating

2025 2

## 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 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 has a planning calendar for principals that documents monthly activities in the following areas: business office, staff meetings, collaboration, communication, human resources, curriculum and instruction, and administrative.

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 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 compliance with completing informal classroom observations.

3. Principals reported that after informal classroom observations they provide constructive feedback to some teachers via text messages, email, notes or in-person meetings. However, principals did not report systematically analyzing informal classroom observation data and sharing this information with their entire staff.
4. Staff reported that new teachers and teachers who need support can receive ongoing coaching from the district's instructional coach and/or literacy coach. The coaches' work includes help with planning, data review, student work review, and modeled lessons. Their support was viewed positively by staff interviewed.

### Recommendations for Recovery

The district should:

1. Continue to have principals complete weekly informal classroom observations. Ensure that they collect and analyze data from these visits, and 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. Identify a few districtwide instructional practices — such as using discourse, and/or instructional norms, and having learning objectives posted — that teachers have received training in. Have principals collect and analyze data on their use during informal classroom observations and regularly share this information with their staff. Use this data to inform future school and district training and support.
4. Continue to provide new teachers and teachers who need support with options to receive ongoing coaching and other support as needed.

### Implementation Status: Begun

#### Fall 2025 Initial Rating

2025  2



## 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 Education Data System (CALPADS/CBEDS) reporting.

### Findings

1. The Educational Services Department maintains a monthly planning calendar for principals that documents key activities and deadlines. It includes assessment windows for state testing, i-Ready, and the 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 Single Plan for Student Achievement (SPSA), School Accountability Report Card (SARC), and Comprehensive School Safety Plan.
2. The district's monthly planning calendar for principals does not mention the LCAP or include school-based activities that involve educational partners in LCAP development, monitoring and evaluation.
3. The district's monthly planning calendar for principals does not include information about data validation for California Longitudinal Pupil Achievement Data System (CALPADS) and California Basic Educational Data System (CBEDS) reporting.
4. The district's monthly planning calendar for principals is updated annually and distributed to all principals. Each department head reminds principals of the deadlines and activities at monthly instructional leadership team meetings. In addition, department leaders give principals reminders and support regarding key deadlines and activities via email. For example, the director of educational services communicates state-mandated plan submission reminders and deadlines via email.
5. Department leaders routinely revisit the monthly planning calendar for principals to monitor whether each deadline is met and whether key responsibilities are fulfilled.
6. The district has established what it calls "Program Lanes," which provide information on whom to contact for what, so 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 activities related to LCAP development, monitoring and evaluation to its monthly planning calendar for principals. Indicate when principals will gather input for LCAP development from educational partners at their school, including staff, teachers, parents/

guardians and students. Specify when principals will work with educational partners to monitor and evaluate the LCAP through activities 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 receive the monthly planning calendar and regularly review upcoming dates and responsibilities for key activities.
5. Continue to have department leaders routinely revisit the monthly planning calendar for principals 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

#### Fall 2025 Initial Rating

2025 2

## 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. 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. No evidence was provided that the district has policies and procedures for this.
2. 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. No evidence was provided that the district has policies and procedures for this.
3. 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 the LCAP and other LEA plans. No evidence was provided that the district has policies and procedures for this.
4. Staff reported that under the previous superintendents' leadership the district did not identify, track or report expenditures associated with the LCAP goals and actions. Therefore, it is not possible to determine whether the district has increased or improved services for unduplicated students as described in its LCAP. It is also not possible to determine whether the increased or improved services resulting from implementation of the district's LCAP have had a positive impact on student outcomes. No evidence was provided that the district has policies and procedures for these activities.
5. The "Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students" section of the district's 2024-25 LCAP was incomplete. Examples of this include the following:
  - LEA-wide actions 1.2 and 1.8 lacked an explanation of how the action is designed to address the identified need(s) and why it is being provided on an LEA-wide or schoolwide basis. They also lacked any indication of the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).
  - Limited action 1.3 lacked an explanation of the unique identified need(s) of the unduplicated student group(s) being served and how the action is designed to address the identified need(s).

## Recommendations for Recovery

The district should:

1. Develop a policies and procedures to do the following:
  - Monitor progress toward LCAP actions and expected annual measurable outcomes related to the increased or improved services for unduplicated students.
  - 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.
  - Determine whether the increased or improved services resulting from implementation of the district's LCAP have had a positive impact on student outcomes.
2. Develop a process and procedures to analyze resources and allocations to ensure alignment with strategic planning objectives outlined in the LCAP and other LEA plans.
3. Ensure the "Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students" section of its LCAP conforms to the template and includes a description of the identified need(s), how the action(s) are designed to address need(s), and the metric(s) to monitor the effectiveness of each action.

### Implementation Status: Planning

#### Fall 2025 Initial Rating

2025 1

## 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. 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. No evidence was provided that the district has policies and procedures for these activities.
2. The description of the actions in the district's 2024-25 LCAP include 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 2024-25 LCAP lists and describes expenditures to implement actions for all students and for unduplicated 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, the "2023-24 Annual Update Table" in the district's 2024-25 LCAP includes several actions for which "last year's planned expenditures" are notably different from the "estimated actual expenditures." Projected and actual costs reported in the LCAP can differ for many reasons; in the district's case, a lack of collaboration and interdepartment development of the LCAP and budget appear to be one cause.

### Recommendations for Recovery

The district should:

1. Develop policies and 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.
2. 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: Planning

#### Fall 2025 Initial Rating

2025 1

## 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 does not have a districtwide parent/guardian advisory committee.
2. All district schools have a school site council. However, staff reported that at some schools the participating parents/guardians are not representative of the school's population.
3. Staff reported that school site council members do not receive formal training on their role and responsibilities, and no evidence of such training was provided.
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. The district's 2024-25 LCAP lists examples of engagement with educational partners as part of LCAP development, including all required groups (parents, students, teachers, principals, administrators, other school personnel, parent advisory groups and local bargaining units). However, staff interviewed reported that the LCAP was never discussed with staff or at cabinet. Although a community meeting was held regarding 2024-25 LCAP development, staff stated that the district superintendent at the time that LCAP was developed purposely did not advertise the meeting widely.
6. The district's 2024-25 LCAP states the following:

School Site Councils: Each school within our district has a School Site Council (SSC) that includes parent representatives. SSC meetings provide parents with a platform to discuss school priorities, review data, and provide input on how LCAP funds should be allocated to support student success at the school level.

However, several principals reported that they have not discussed the LCAP with their school site council.

### Recommendations for Recovery

The district should:

1. Establish a districtwide parent/guardian advisory committee that includes parents/guardians of unduplicated students and is representative of the district's population.
2. 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.
3. Develop a training that principals can provide for school site council members on their roles and responsibilities. Monitor to ensure this training is provided annually for school site council members.

4. Annually develop a timeline for its LCAP development process, and share it publicly.
5. 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.
  - Ensure community input meetings are well advertised and multiple educational partners are invited. 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.

### Implementation Status: Planning

#### Fall 2025 Initial Rating

2025 1

## 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. However, the district has not adopted or provided a curriculum for English learners (ELs) or students with special needs.
2. The district has provided professional learning on its UFLI initiative, but ongoing professional learning regarding other core curriculum has not been provided.
3. All elementary schools had the opportunity to pilot the UFLI initiative and provide feedback to help prepare for full implementation in the 2025-26 school year.
4. The district has ensured 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 explicit phonics instruction and determined that UFLI would address the instructional gaps that existed, providing equitable access to a reading curriculum for all students.

### 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. Pilot and adopt a California standards-based curriculum to help students with special needs access grade-level content.
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 California standards, and 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: Begun****Fall 2025 Initial Rating**

2025	2
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## 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 collects and analyzes multiple points of data to identify struggling students in reading/language arts and mathematics, and it provides support such as intervention groups at the elementary school level and tutorials at the secondary school level.
2. The district provides 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 leads then provide monthly trainings for administrators, teachers and other personnel.
3. The district monitors progress by conducting literacy assessments each trimester at the elementary schools to evaluate the effectiveness of interventions and possible alternative intervention placement.
4. The district has established a PLC structure, with teachers meeting two to three times a month (following Friday early release) to collaborate, identify essential standards, analyze data, and monitor interventions.
5. Classroom teachers 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 struggling students in reading/language arts and mathematics, and 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 needed for struggling students. 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 mathematics assessment and progress monitoring for all students in the future.
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 intervention support their students receive, and the effectiveness of those interventions.

**Implementation Status: Implemented****Fall 2025 Initial Rating**

2025	3
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## 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 offers 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 most recent (2023-24) APR, 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" stands for "not calculated."

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" stands for "not calculated."

- The district has developed 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. These are documented in a special education local plan area (SELPA) procedural handbook.
- The district develops, reviews and revises an IEP for each student with a disability who needs special education and related services. Daily reviews of all IEP transactions in the Special Education Information System (SEIS) are performed, and the SELPA director reviews randomly selected files from all schools.
- The district has policies to ensure that students with disabilities are educated in the least restrictive environment (LRE) to the maximum 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%. 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% or less.
- The district ensures that special education services provide the full range of support that will enable all learners to achieve success in the general education curriculum, and it include students with disabilities in general education interventions whenever possible.
- The district has not adopted a standards-based curriculum for special day classes (SDCs) across schools.
- The district ensures that the assessments used do not create barriers for students with disabilities that affect their assessment results.

## Recommendations for Recovery

The district should:

- Continue to offer a full continuum of special education and related services for students with disabilities using school, district, and county resources.
- Continue to ensure that all students with disabilities have access to educational programs, nonacademic programs, and other services available to nondisabled students.

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. This includes those who are homeless, or wards of the state, or who attend private schools, regardless of the severity of their disabilities.
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 maximum 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. Pilot and implement a standards-based curriculum for SDCs districtwide to ensure that special education students progress through school with access to the same content as their nondisabled peers. Provide ongoing professional learning for staff on implementing the curriculum.
8. Continue to ensure that the assessments used do not create barriers for students with disabilities that affect their assessment results.

### Implementation Status: Begun

#### Fall 2025 Initial Rating

2025	2
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## 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 providing equitable access and serving the needs of all students, parents, and family members (EC 51007, Title VI).

### Findings

1. The district ensures that all students have equal access to educational programs and school resources, supported by the goals in the "District Wide High 5s."
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 2024 [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 2024 CAASPP Performance in ELA and Math**

Indicator	Status	Growth	Student Groups in Lowest Performance Category (Red)
ELA	33.5 points below standard	Increased 15.1 points	None
Math	70 points below standard	Increased 4.1 points	Students Experiencing Homelessness, Students with Disabilities

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

- 43.3% of EL students were reported to be making progress on the [English Learner Progress Indicator](#). This percentage declined by 14.3 points between 2023 and 2024 and is an area of need.
- 22.9% of the district's high school students were reported on the [College/Career Indicator](#) to be prepared for success after graduation, which is measured by the district's graduation rate, performance on state tests, and college credit courses. This percentage declined by 2.6 points between 2023 and 2024 and is an area of need.
- 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 2022-23 (the latest data available), 71.4% of district teachers had a clear credential, which is lower than the statewide average of 85.1%. In addition, 20% of teachers of ELs were misassigned.

3. The district offers challenging coursework, as evidenced by the 2023-24 Plumas Unified School District Course Catalogue. The district offers a robust variety of courses that provide multiple opportunities for students to graduate prepared for their postsecondary next steps, whether that be community college, university, military, or the workforce.
4. While English learners are a small population at district schools, 2024 California School Dashboard results in ELA, math and English language proficiency indicate a need to continue to improve outcomes for this student group, as shown below.

**Table 4: 2024 California School Dashboard EL, Math, and ELA Results**

Indicator	2024 EL Results	Change
ELA	102 points below standard, compared to 33.5 points below standard for All Students	Increased 5.9 points
Math	102.1 points below standard, compared to 70 points below standard for All Students	Increased 13.4 points
English Learner Progress	43.3% making progress	Declined 14.3%

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

5. 2024 California School Dashboard results for students with disabilities show a need for improved outcomes in English language arts and mathematics, as shown below:

**Table 5: 2024 California School Dashboard ELA and Math Results for Students with Disabilities**

Indicator	2024 Students with Disabilities Results	Change
ELA	116.5 points below standard, compared to 33.5 points below standard for All Students	Increased 17.7 points
Math	147.1 points below standard, compared to 70 points below standard for All Students	Declined 8.8 points

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

6. The district provides comparable access to technology for online learning and state assessments across schools and courses, as observed during classroom walkthroughs.
7. The district has committed to implementing Positive Behavioral Interventions and Supports (PBIS) at all schools, with additional social-emotional support provided by student services coordinators. All facilities observed were safe, clean and appeared well maintained.

## 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 providing ongoing professional learning on instructional strategies and structures that promote student learning (including best practices for students with disabilities and ELs). 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 instruct ELs.
4. Review the effectiveness of the support being provided to ELs to determine where improvements can be made.
5. Continue to promote inclusive practices, and consider providing professional learning on Universal Design for Learning (UDL) strategies.
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

#### Fall 2025 Initial Rating

2025	2
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## 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 2023-24 Plumas Unified School District Course Catalogue specifies the minimum set of courses to meet local and state (per 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**

PUSD GRADUATION & COLLEGE ADMISSIONS REQUIREMENTS						
These are the minimum requirements for a PUSD diploma and admission to the California State University system, The University of California, and The University of Nevada Reno. A-G are courses that are required by colleges and universities.						
A-G	Subject Areas	PUSD	CA State Univ	Univ of Ca	Univ of NV Reno	Private
A	History/Social Science	4	2	2	3	2
B	English	4	4	4	4	4
C	Mathematics	2	3	3	3	3
D	Lab Sciences	3	2	2	3	2
E	Foreign Language	1 (E or F)	2	2	N/A	2
F	Visual & Performing Arts	1 (E or F)	1	1	N/A	1
G	College Prep Elective	75 Units	1	1	N/A	1
G	Career & Personal Finance	1 YR	N/A	N/A	N/A	N/A
G	Physical Education	2 YRS Freshman & Sophomore	N/A	N/A	N/A	N/A
GPA	Units/GPA minimum	245 units	2.5	3.0	2.75	3.0

Source: 2023-24 Plumas Unified School District Course Catalogue

The district requires only two years of math, which was reported by some staff as 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 offers a comprehensive course of study, allowing students to fulfill A-G requirements, participate in advanced placement (AP) courses across the content 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 interests, and participate in work experience. Concurrent

enrollment is offered for approved courses at Feather River College, and staff reported that a potential partnership with Lassen Community College is underway. In addition, the district offers 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 Plumas Unified School District Course Catalogue. The course catalogue on the district's website at the time of fieldwork was from 2023-24.
4. The district awards 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. Update its course catalogue annually to ensure that parents, administrators, teachers and students have the most current information available. Post the current year's course catalogue on the district 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

### Fall 2025 Initial Rating

2025

3

## 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 works 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 all Plumas Unified families.
2. The district has posted 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 individuals with exceptional needs, as well as information about attendance and involvement in the IEP process.
3. The district provides for the identification of students for special education services, assessment of these students, and planning for an instructional program to meet the needs of each student, as evidenced in the SELPA Procedural Handbook.
4. The SELPA Procedural Handbook includes information about identification procedures that include systematic methods for using referrals of students from teachers, parents, agencies, appropriate professionals, and other members of the public. Identification procedures are coordinated with school procedures for referring students with needs that cannot be met by modifying the regular instructional program, with support provided by the SELPA director and staff.
5. The district does the following to educate students in their LRE:
  - Individuals with exceptional needs are educated with children who are nondisabled to the greatest extent possible, as demonstrated by the district's 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 are included in general education academic intervention groups.
  - The district's 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 special classes, separate schooling, or other removal of individuals with 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 written notice to all parents of their rights and the procedure for initiating a referral for assessment to identify individuals with exceptional needs, as well as information about attendance and involvement in the IEP process.
3. Continue to provide for the identification of students for special education, assessment of these students, and planning of an instructional program to meet the needs of each student.
4. Continue to implement systematic methods for using referrals of students from teachers, parents, agencies, appropriate professionals, and other members of the public. Continue to coordinate district and school procedures for referring students with needs that cannot be met by modifying the general education program.
5. Continue to provide support for staff to include students with exceptional needs in the general education setting to the maximum extent possible, and using special classes or separate schooling only when the nature and severity of the disability is such that education in general education classes with supplementary aids and services cannot be achieved satisfactorily. Consider providing professional learning on inclusive practices.

### Implementation Status: Implemented

#### Fall 2025 Initial Rating

2025  3

## 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 2024-25 the district identified 77 students (3.8% of all students) as ELs, and 32 students (1.6% of all students) as Reclassified ELs (a Reclassified EL is an EL student who has sufficient English proficiency to be reclassified as fluent English proficient). All new students are required to complete a home language survey to determine eligibility for EL status. The school's administrative assistant or registrar enters whether the student is an EL into their Aeries 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 learners are included in all general education programs and given access to grade-level curricula and resources. As part of its LCAP, the district has identified the need to strengthen designated and integrated English language development (ELD) instruction, offer targeted academic interventions, provide professional learning, use strategic scheduling, and enhanced the use of formative data to help EL students reach grade-level and English proficiency.
3. Although the district's EL students made some improvement in their CAASPP ELA and math results in 2024 (per the California School Dashboard), a large achievement gap persists, with ELs performing 68.5 points lower in ELA than all students, and 32.1 points lower in mathematics than all students, as shown in Table 6 below.

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

CAASPP Test	2024 EL Results	Growth
ELA	102 points below standard, compared to 33.5 points below standard for all students	Increased 5.9 points
Mathematics	102.1 points below standard, compared to 70 points below standard for all students	Increased 13.4 points

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

In addition, according to the 2024 California School Dashboard only 43.3% of EL students made progress in their English proficiency, which was a 14.3% decline from 2023.

According to DataQuest, the district's EL reclassification rate improved from 25% in 2023-24 to 29.4% in 2024-25, but still remains lower than the state average of 47.4%.

4. The district's universal implementation of the UFLI literacy program supports all students, including ELs, 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 are provided with professional learning, support to help improve English proficiency and academic achievement, and support for parent/family and community engagement.

5. Staff have not received professional learning since 2019 to help ensure that all EL teachers implement the California ELD standards in tandem with the California CCSS.
6. The district places EL students 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 provides a certificated English language learner teacher and an aide to implement language acquisition programs and provide professional learning regarding teaching EL students. It has no structures to ensure that ELD specialists and content teachers collaborate to understand how to design and provide language instruction that supports other subject concepts and practices while maintaining a steady trajectory toward full proficiency in English.
8. The district has not yet created expectations and provided professional learning to ensure that EL students actively contribute to class and group discussions, ask questions, respond appropriately, and provide useful feedback.

## Recommendations for Recovery

The district should:

1. Continue to accurately designate students as EL in CALPADS. Consider making the online registration process 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 language proficiency. Analyze reclassification procedures and ongoing monitoring of EL students to ensure that they are receiving appropriate levels of support and intervention.
4. 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 collaborate and monitor EL students' placements to ensure that each student is placed in courses based on their existing 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 other subject concepts and practices while maintaining a steady trajectory toward full proficiency in English.
9. Develop and communicate the expectation that all teachers will ensure that EL students contribute actively to class and group discussions, ask questions, respond appropriately, and provide useful feedback. Provide professional learning for teachers on strategies to actively engage EL students in classroom discussions.

### Implementation Status: Begun

#### Fall 2025 Initial Rating

2025	2
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## 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 uses an online English language arts and mathematics instruction and assessment platform, i-Ready, to assess all students in kindergarten through grade 8. For students in grades 9-12, the district uses 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 an analysis of student needs. Support is provided by MTSS coaches and 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 four days a week for students in grades 9-12.
2. Through regular (at least monthly), scheduled PLC meetings for teachers and monitoring of student assessment results, the district ensures that specialists focus their efforts 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 includes 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 concentrate support for improving student outcomes based on an analysis of student needs through 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: Implemented****Fall 2025 Initial Rating**

2025	3
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## 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 does not have 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. Principals are required to perform five informal classroom observations per week and document these in their Evaluat'd web application. The district has established elementary and secondary informal classroom observation forms for use during these observations. The elementary form includes a place for the principal to document the curriculum in use during the observation. 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 secondary informal classroom observation form does not have a place for the principal to record data on the curriculum in use.

Principals reported that they provide some teachers with constructive feedback after informal classroom observations via text messages, email, notes, or in-person meetings. However, principals did not report that they 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 how well 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. 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 will conduct classroom walkthroughs to monitor and determine whether the adopted materials and programs are implemented consistently as intended.

### Implementation Status: Planning

#### Fall 2025 Initial Rating

2025 1

## 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 uses 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. The district provides school administrators, teachers, and students with the hardware and connectivity needed to use i-Ready effectively. Every student in grades 1-12 in the district has their own personal digital learning device (e.g., Chromebook, laptop computer, or iPad), which supports the administration of i-Ready assessments.
3. Staff reported, and the lack of evidence confirmed, that district and school administrators and teachers have not received professional learning on how to analyze data to identify trends; student group performance; or individual students, student groups and/or units or sections of the curriculum that need improvement.
4. Staff reported, and the lack of evidence confirmed, that the district does not provide professional learning to district and school administrators or teachers on how to plan and implement improvements in curriculum, instruction and/or interventions to address issues identified using data analysis.

### 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. Begin providing professional learning for district and school administrators and teachers on how to analyze data to identify trends; student group performance; and individual students, student groups and/or units or sections of the curriculum that need improvement.

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

**Implementation Status: Begun****Fall 2025 Initial Rating**

2025	2
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## 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 developed “District Wide High 5s” following an analysis of its assessment data, course grades, outcome data, and attendance data. The “District Wide High 5s” communicate instructional priorities and strategies for improved student learning, achievement and school climate.
2. The district has adopted and/or developed common assessments, which are outlined in its assessment calendar. They 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 grades 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 district elementary school designed to provide students with learning opportunities and support based on their individual needs. Data informing student placements in these groups is reviewed every six to eight weeks and at each trimester. All district secondary schools offer a tutorial period in the school schedule, providing time during the regular school day for students to visit a teacher for intervention or support.

3. Staff reported, and the lack of evidence confirmed, that the district has not developed standard procedures and 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, and school climate data 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 such as assessment data, outcomes in prior courses, and teacher recommendations 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

#### Fall 2025 Initial Rating

2025 2



## 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 included plans and a budget for professional learning based on an annual evaluation of current needs as documented in its LCAP. The district's professional learning plan includes training in the following for classified and certificated staff:
  - UFLI.
  - ELA.
  - Math framework.
  - PLCs.
  - Advanced Placement.
  - New staff orientation.
  - Social-emotional learning.
  - Induction for teachers and administrators.
  - Language acquisition programs.
  - EL needs.

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

2. The district develops and implements professional learning plans that include ongoing support provided by multiple lead positions and collaboration over time so that instructional staff and administrators can apply what they are learning and then regroup to determine how to overcome any obstacles encountered.
3. The district provides 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 provides ongoing learning opportunities for special education and administrative staff who are involved in and make decisions about student IEPs, so that students' needs are met and the impact on the budget is also understood. Support is provided through monthly Instructional Leadership Team meetings that include budget and

special education topics, as well as training on legal compliance issues provided by legal counsel.

5. The district has established expectations regarding, 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 use an observation and evaluation tool (Evaluat'd) to standardize processes and data collection. In addition, the district has and uses a support plan for new teachers and administrators that includes orientation and completion of the evaluation process.
6. District and school leaders 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.

## 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 so instructional staff and administrators can apply what they are learning and then regroup to determine how to overcome any obstacles encountered.
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 so that students' needs are met and the impact on the budget is also understood.
5. Continue to establish expectations regarding, 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.
6. Continue monitoring student learning progress through regular assessments and PLC collaboration time, and making adjustments when the professional learning does not result in improved student performance.

## Implementation Status: Implemented

### Fall 2025 Initial Rating

2025  3

## 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 provides 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, current 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, and/or in other departments.
2. The district sets the expectation that the improvements teachers plan will be data-driven and research-based; ongoing coaching from MTSS and curricular leads at PLC meetings help set this expectation.
3. The district has developed and implements 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 leads facilitating learning among staff at their own schools.

### 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, current curriculum and instructional strategies, and the 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 will be data-driven and research-based, using the PLC structure to help set and reinforce this expectation.
- 3. Continue to implement a structured approach to monitoring collaboration time to ensure that 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: Implemented

#### Fall 2025 Initial Rating

2025	3
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## 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 has 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. The district has not designated and cross-trained staff members who can temporarily perform data management duties in the lead's absence.
3. A district team member attended the California School Information Services (CSIS) Data Governance Academy in October 2025. However, the district has not designated a member of its 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.
4. The district does not 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 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 works 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. Specifically, it lacks calendars with interim deadlines to support certifying CALPADS reports by the initial deadline, data submissions 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.

## Recommendations for Recovery

The district should:

1. Designate and cross-train staff members who can temporarily perform data management duties in the lead's absence.
2. Designate a 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 serve as leads for the following:

- Ensuring all data required for state, federal and LCAP reporting are accurately populated in the local SIS.
  - Keeping CALPADS up to date, either by uploading files, troubleshooting data problems and performing the initial review of the reports, or by overseeing the development of repeatable, consistent processes for school staff to perform these tasks.
  - 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.
4. Establish and regularly update standard data management processes to help ensure consistent results from each school. Designate someone other than the lead CALPADS staff member to verify the accuracy of CALPADS reports prior to their certification; this should be the superintendent or superintendent's designee.
  5. Develop and use local tools and processes to ensure accurate data is collected and that it is certified on time. Consider using calendars with interim deadlines to support certifying CALPADS reports by the initial deadline, data submissions 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: Planning****Fall 2025 Initial Rating****2025****1**

## 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.
2. The district's 2021-2023 PUSD/PCOE Technology Plan identifies the hardware, infrastructure and licensing/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 PUSD/PCOE Technology Plan:
  - Implementing recommendations from a technology study to evaluate, prioritize, and implement recommendations for 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 PUSD/PCOE 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 support 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 the PUSD/PCOE Technology Plan to ensure that it identifies the current hardware, infrastructure and licensing/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 the PUSD/PCOE 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 opportunities for district staff in using technology to help students learn and/or administer statewide assessments.
  - 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**

#### **Fall 2025 Initial Rating**

2025 1

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# 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 is not building the leadership capacity of the board or school administrators by offering trainings on financial management, nor is it encouraging best practices.
2. Staff indicated that the culture under the former administration was neither collaborative nor a positive environment. Because of this, it was challenging for the current chief business official (CBO) to encourage or create a positive and collaborative environment.
3. Because of inefficiencies and ineffective practices, the Business Department has not had the capacity to evaluate and make changes to procedures.
4. The Business Department lacks qualified, trained staff but has adequate tools, equipment and fiscal resources to carry out core functions. Ongoing training has not been available to department staff.

### Recommendations for Recovery

The district should:

1. Offer trainings on financial management for all board members and school administrators regularly, preferably more than once per year.
2. 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. Prepare a training schedule for the Business Department so that all department staff have an opportunity to attend relevant trainings that improve the knowledge base for the entire department.

### Implementation Status: None

### Fall 2025 Initial Rating

2025 |  
0

## 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 organizational charts for the Business Department; however, duties are unclear, and county office of education tasks are commingled with district tasks.
2. Although there was one CBO in the organizational chart, one of the two analyst positions was performing tasks similar to those of the CBO. This arrangement breaks down the lines of authority and appropriate management of positions.
3. Organizational charts were provided to staff and are available on the district website.

### Recommendations for Recovery

The district should:

1. Separate district business functions from those of the county office, and clarify which staff member is responsible for specific tasks for each entity.
2. Realign the business office analyst positions so that proper lines of authority can be achieved and so duties that belong to the top business department position are assigned only to the CBO.
3. Continue providing the organizational charts to staff and posting them on the district website.

### Implementation Status: Begun

### Fall 2025 Initial Rating

2025 2

## 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 the employee handbook, it is not widely known, used, or communicated.
2. The district had a practice of making the financial statements appear better than they were; interviews indicate this came from top management at the district. This does not convey core ethical values.

### Recommendations for Recovery

The district should:

1. Model and communicate core values for the district that include integrity and high ethical standards, and communicate these to all staff by distributing and communicating about the employee handbook.
2. Prepare financial statements with integrity, honesty and transparency; refrain from attempting to make the reports appear better than reality.

### Implementation Status: None

### Fall 2025 Initial Rating

2025 |  
0

## 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 does not have a comprehensive calendar that includes who is responsible for specific tasks.
2. Because there is not a calendar, there is nothing to distribute to the team or to revisit annually.

### Recommendations for Recovery

The district should:

1. Create a Business Department calendar that includes all activities, professional learning, reports, and other such items, for that year. Ensure that the calendar includes dates/deadlines and who is responsible for each item.
2. Once the calendar is complete, distribute it to business staff and other departments and ensure that 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: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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: Implemented

### Fall 2025 Initial Rating

2025	3
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## 1.6 Leadership and Organizational Capacity

### Standard

Verbal and written communications are easily understood and occur regularly 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 regularly shares information with the board; however, it is unclear whether the board understands the concepts being shared.
2. In the past four fiscal years, the annual financial audit was provided to the board more than six months after the statutory deadline. The delays prevented the board from making necessary updates to board policies (BPs) and the Business Department from acting to remediate the audit findings.
3. Documents provided to the board are generally easy to read and follow.

### Recommendations for Recovery

The district should:

1. Seek clarification and feedback from board members about school finance concepts, and offer training if needed.
2. Provide required financial information in a timely manner so the board and administrators have an opportunity to address issues that could affect fiscal solvency.
3. Continue to provide quality reports to the board that are easy to understand.

### Implementation Status: Begun

### Fall 2025 Initial Rating

2025 2

## 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, prevention of fraud, 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, these policies and regulations have not been fully implemented, nor are they followed consistently. For example, the district's conflict of interest code (Board Bylaw 9270) requires that certain school officials and employees file a Form 700, Statement of Economic Interest, but this is not occurring consistently. In 2024, four forms were missing: one from a board member, two from principals, and one from the supervisor of maintenance and operations (see [standard 4.6](#) under Community Relations and Governance for more discussion of this issue).

2. In interviews, staff confirmed they are aware of BP 3400 — Management of District Assets/Accounts, which 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. However, the district lacks adequate anonymous reporting channels such as a fraud prevention hotline. Although AR 3400 documents the investigation process, staff were unaware of it and uncertain who is responsible for investigations.
3. The district's 2023-24 annual audit found six material weaknesses in the following areas: accounts receivable and accrued liabilities, bank reconciliations, inventory, journal entries, ASB funds, and change orders. Two were repeats of findings from 2022-23. These findings indicate weak internal controls and raise concerns about the reliability of the district's financial information. Although the district has identified corrective actions, staffing vacancies in the Business Department have hindered implementation.

### 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 noted in Board Bylaw 9270 annually file a Form 700, Statement of Economic Interest.

4. Establish detailed standard operating procedures for district investigations of fraud, and ensure they align with AR 3400 and include the following:
  - How to retrieve the information reported.
  - A protocol for determining the level of investigation warranted.
  - A way to determine who should perform an investigation.
  - Procedures for reporting the results.
5. Establish an anonymous hotline and provide training for all staff about fraud. Encourage all employees, students, community and board members to report questionable activity.

### **Implementation Status: Planning**

#### **Fall 2025 Initial Rating**

2025 1

## 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 lacks these types of documented procedures for other key areas such as payroll, budgeting, bank and ledger reconciliations, accounts receivable, and recording financial transactions.
2. The district has begun developing procedures for accounts receivable, payroll, and cash reconciliations, and has started reorganizing duties to strengthen internal controls. This includes separating duties for the county office of education from those for the district.
3. The Business Department has developed and implemented the following processes and procedures:

**Accounts payable and vendor requisitions** – In August 2024, the Business Department provided a training on account codes and vendor requisitions. The department has also posted many of its accounts payable and vendor requisition forms on its website.

- **Business timelines and related processes** – This document provides business office timelines for the following processes:
  - Service contract/memorandum of understanding request.
  - Donation procedure/forms.
  - Field trips.
  - Student activities.
  - Student and nonstudent activities.
  - Insurance certificates/information.
  - Facility use procedures.
  - Deposits.
  - Vendor requisitions/reimbursements.

While the district provided this document to FCMAT, it is unclear how this document is accessible to all staff.

4. In interviews, staff indicated that frequent turnover and limited management capacity have prevented proper oversight and compliance in the Business Department.

## Recommendations for Recovery

The district should:

1. Use the vendor requisition SOP as a template to develop a comprehensive Business Department manual covering 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 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: Planning

#### Fall 2025 Initial Rating

2025 1

## 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. Staff shared in interviews that the district lacks a clear process for communicating with school staff and departments, and that this has been worsened by frequent leadership and district staff turnover. In the past five years, the district has had four superintendents, three CBOs, and turnover in five of its seven business positions.
2. Many staff were unaware of their responsibilities for accounting procedures and internal controls. Interviews revealed a disconnect between district and school staff, with no regular training or communication. Although school administrators have access to financial system reports, they have not received adequate training about which reports to download and how to interpret them. Significant delays in budget updates and approvals in the business office have left schools without timely and accurate financial reports for decision-making.
3. As discussed in [standard 2.2](#), the business office has not developed a comprehensive SOP manual for major accounting functions and their related internal controls. Without these procedures, staff cannot be trained consistently or held accountable. Although the district has some processes for vendor requisitions, grants, mileage reimbursement, accounts payable, and service contract or MOU routing and approval, procedures remain incomplete for accounts receivable, payroll, position control, and bank reconciliations. The district also lacks a budget calendar.

### Recommendations for Recovery

The district should:

1. Provide training for relevant staff on financial software, ASB, and accounting procedures annually, when a new employee is hired, and as needed.
2. Establish a clear communication structure, such as quarterly or monthly meetings with principals and school office managers or registrars. Ensure that the meetings focus on reviewing SOPs from the business office manual, communicating updates or changes, and gathering feedback on how procedures are working.
3. Implement a budget calendar that aligns with the SOP manual and use it to help schedule communication with staff before reporting periods to ensure that staff understand their responsibilities and deadlines.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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. Only one of the three board members who were invited attended the interview session with FCMAT staff.
2. The board did not follow existing BP 3000 when developing the 2024-25 budget as they did not provide the superintendent with any parameters or priorities to guide budget development.
3. The board has not adopted any standards regarding allocations or expenditures of resources.
4. No evidence was provided that the board had budget discussions about how the district's expenditure plan reflects the goals and objectives outlined in its Local Control and Accountability Plan (LCAP). One board member reported that they would ask questions for clarification on some of the Standardized Account Code Structure (SACS) reports but not cash flow. They stated that the length and complexity of the SACS forms make it hard to understand the details, but when issues were raised they would seek clarity, and that ultimately they had faith in the superintendent and felt their questions were addressed.
5. Although the board packet for the 2024-25 budget included a narrative summarizing the budget changes, assumptions and overall financial position, some of the information was inaccurate or incomplete. Typically, this type of information would be given to the board as a presentation, with points, tables and charts that summarize key information such as estimated revenues, expenditures, deficit spending, and trends.

### Recommendations for Recovery

The district should:

1. Follow its existing policy and adopt additional elements, such as relevant portions of California School Boards Association Policy 3100, that clearly outline the following:
  - The administrator's role and responsibilities that facilitate the development of a balanced budget that reflects the district's priorities as outlined in the LCAP.
  - Budget development and monitoring timelines for staff.
  - Expenditure standards and formulas (e.g., for school discretionary funds, staffing and other items) to guide budget development.

2. Seek guidance from the administrator and advisory 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 advisory board members to attend school finance trainings to help them better understand their role in developing the budget, their fiduciary duty to maintain fiscal solvency, how to read SACS reports, and how these are connected to student achievement.
4. Ensure financial presentations to the administrator and advisory board clearly highlight the district's fiscal status in an easily understandable format.
5. Provide advisory board members with training annually on the budget process and financial information that will be presented during the fiscal year; ensure that the training includes how to read SACS reports.

**Implementation Status: None****Fall 2025 Initial Rating**

2025 |  
0



## 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. Although the district has BP 3000 and BP 3100, which briefly address budget development, staff reported that when developing the budget the Business Department covered the windows of the department and developed the budget behind closed doors. All school and department administrators reported that they were not included in the budget development process. District staff stated that they do not have a budget advisory committee. In addition, the board was not included in the budget development process.
2. The district's 2024-25 LCAP lists examples of engagement with various educational partners during its development. However, department and school administrators interviewed stated that the LCAP was never discussed with staff or at cabinet, and that although a community meeting was held for the development of the 2024-25 LCAP, the former superintendent did not advertise the meeting widely.
3. The district did not provide any evidence that staffing and enrollment projections were used to develop the 2024-25 budget or that it sought input from school or department administrators.
4. The district did not follow existing 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.

### Recommendations for Recovery

The district should:

1. Develop a process that is collaborative, transparent, and invites and values input from the administrator, advisory board members, school and district administrators, and the community regarding budget and LCAP development. Because the district serves a large geographic area, make virtual options for community input a priority.
2. Create a budget advisory committee.
3. As part of budget development and monitoring, develop staffing and enrollment projections in collaboration with school and district administrators.
4. Establish processes and procedures for analyzing allocations to ensure the budget is comprehensive and reflects the LCAP and other district plans.
5. Follow BPs 3000 and 3100 related to developing and reviewing the budget.

**Implementation Status: None****Fall 2025 Initial Rating**

2025 |  
0

## 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 district did not provide evidence of a budget calendar. Without a calendar, there is no readily available way to know statutory deadlines, major budget development milestones, or which staff are responsible for essential duties.
2. The district relied on a prior-year rollover process to develop the budget; it did not provide evidence of a technical process to identify and project revenues, balance carryover amounts, and accrue revenues.
3. The district did not provide any evidence on how allocations were made to departments. Several department staff expressed frustration with the lack of communication from the Business Department about how budgets were decided and what funds were available throughout the school year. Departments were not given an opportunity to identify needs, extraordinary costs, caseload data, and other relevant information. Instead, the Business Department used the rollover method, simply starting with the prior year funding level and making adjustments for industry-standard factors such as the cost-of-living adjustment (COLA) and Consumer Price Index (CPI).
4. 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 and could be used at each school's discretion. Schools also received allocations for lab equipment (junior high and high school) and Title I funding to be spent for specific eligible costs. The schools did not receive any details about the formula used; they were simply informed of and given a final amount. In addition, like department staff, school staff stated that they had no insight into how much funding was available or what it could be used for, and no training on how to read the budget reports. They also indicated that funds disappeared throughout the year without any explanation. In response to this unpredictability, some schools set up their own donation accounts to offset sudden unexpected and unannounced changes. Questions directed to the Business Department often went unanswered.

### Recommendations for Recovery

The district should:

1. Develop internal policies and procedures for annual budget development and monitoring, including a calendar of deadlines as well as roles and responsibilities.
2. Develop a technical process to create the annual budget that does not rely on a simple rollover of the prior year budget. Ensure that the process includes input from departments and schools, and that it results in a budget that reflects current year estimated revenues and expenditures.
3. 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: Planning**

#### **Fall 2025 Initial Rating**

2025 1

## 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. The district does not maintain a position control system or document, so it is unable to develop accurate personnel budgets and monitor expenditures effectively.
2. The district does not obtain board approval for new positions before posting them for recruitment.
3. The district does not regularly reconcile budget, payroll and position control data, as evidenced by FCMAT's findings from its April 6, 2025 management assistance letter, which found that the district did not remove or reduce salaries charged to several state and federal resources that had expired.
4. The budget, payroll, and human resources teams do not meet regularly with one another to discuss position control issues and processes.

### Recommendations for Recovery

The district should:

1. Develop an accurate position control system, and maintain and monitor the information in it to ensure accuracy.
2. Ensure that the board approves all new positions before they are posted.
3. Create a structure to ensure that the budget, payroll and human resources teams meet and collaborate regularly (at least monthly) to discuss position control processes and issues and reconcile data.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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. The district lacks budget monitoring systems or processes for routinely reviewing revenues and expenditures, which would provide early warning of discrepancies. FCMAT's April 6, 2025 management assistance letter noted that expenditures were still being charged to expired programs; several large costs were identified for books and supplies, services and other operating expenses, and capital outlay, which were not included in the budget; and the district was experiencing cost overruns across nearly every funding source in the budget.
2. The district has no policies or requirements that dictate how budget updates should be communicated to the board, school and district administrators, or the community.

### Recommendations for Recovery

The district should:

1. Develop comprehensive processes and procedures for developing and monitoring the annual budget, and ensure they include review of the following:
  - The criteria used for budget assumptions.
  - Formulas for staffing and enrollment projections.
  - Timelines for when estimates will be updated based on actuals.
  - A structured process for how the budget will be monitored by individual resource.
  - A process for projecting expenditures, identifying and evaluating contributions, and reducing expenditures if they exceed revenue.
2. Provide overview style budget training for all school and district administrators that at a minimum 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). This training should take place upon hire and be repeated annually.
3. Develop a communication policy for sharing regular budget updates with departments, schools, the governing board, and the community.

**Implementation Status: None****Fall 2025 Initial Rating**

2025 |  
0

## 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 2024-25 fiscal year, the district complied with the statutory budget requirements and deadlines for holding a public hearing and adopting a budget by July 1, 2024; 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 CDE by the required deadline.
2. For the 2024-25 fiscal year, the district placed an item on the agenda titled “45-day Budget Update” for the August 9, 2024 board meeting, but there was not an accompanying attachment. Board minutes state, “...there were no changes since budget adoption. Changes from trailer bills will be reflected in September or October.”
3. The district met the requirement to submit a 2023-24 second interim financial report and 2024-25 first interim financial report to the governing board in a timely manner.
4. All reports were presented to the governing board in the required format and within the statutory timelines.

### Recommendations for Recovery

The district should:

1. Continue to ensure that it meets budget timelines and format requirements.
2. Ensure that it meets the requirement to provide a 45-day budget update.

### Implementation Status: Implemented

#### Fall 2025 Initial Rating

2025 3



## 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 not completed the required accounting work in a timely manner. For the past three fiscal years, auditors issued repeat audit findings in each year that the district was out of compliance with the Generally Accepted Accounting Principles (GAAP) requirements to include all accruals as of the financial statement date. The audits were also not performed or presented within the statutory timelines. Journal entries and closing entries were not recorded in a timely manner or with proper support, including payables and receivables that were not accrued. This resulted in the auditor's most recent unmodified and qualified audit opinions in the 2023-24 audit.
2. Ongoing vacancies and turnover among business staff and managers for more than three years have limited the department's ability to properly supervise and review accounting work. Weak internal controls and insufficient oversight further compounded the problem. Since 2020-21, the district has received several significant repeat audit findings and has lacked the reliable, timely information needed to accurately assess its financial position.

### Recommendations for Recovery

The district should:

1. Strengthen internal controls to ensure account balances remain accurate throughout the year and at year end by reviewing budgets compared to actuals monthly or at least at each reporting period and making budget and accounting adjustments as needed throughout the year.
2. Work with independent auditors to ensure that their work can be completed in time to comply with the December 15 deadline required by EC 41020(h).
3. Continue efforts to fully staff the business department.

### Implementation Status: None

### Fall 2025 Initial Rating

2025 |  
0

## 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 its purchasing procedures, which include the following key elements:
  - Procurement is initiated using a purchase order (PO) and requires advance authorization of each purchase on a requisition form.
  - Blank purchase orders are usually not allowed.
  - With the exception of the Food 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 route sheet ensure that only properly authorized independent contracts are approved.
2. Although the district has documented its procurement process, it has not yet documented procedures for inventory, warehouse, or receiving goods. In interviews, staff indicated that the district has begun providing training on the purchasing process but has not provided training on inventory, warehouse or receiving goods.
3. The California Public Contract Code (PCC) 20110-20118.4 requires school district governing boards to use a competitive bidding process for any construction contracts of \$15,000 or more, adjusted for inflation, and to award the contract to the lowest responsible bidder. In the 2022-23 audit that was finalized in August 2024, the independent auditor determined that the district did not consistently follow PCC bidding process requirements: specifically, for two of five contracts tested, the district did not have the bid packet on file. Although the district has BP 3311 regarding bidding, it lacks a documented process to review and monitor construction contracts for compliance with PCC requirements.
4. The district documented its construction and maintenance contract process in a document titled, "Construction and Maintenance Contracts," but the document has limited information on bidding procedures. Information from interviews indicates that the district has not made progress in documenting its process to ensure proper bidding requirements are met before a contract is approved by the governing board.
5. 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. Create an SOP for inventorying and receiving goods at the warehouse and include it in a business office procedures manual when it creates such a manual. Once the SOP is completed, provide training about it to the warehouse manager, nutrition services supervisor, and other staff who will need to follow it.
2. Ensure that the district consistently complies with PCC 20111 and 20114 by doing the following:
  - Update its “Construction and Maintenance Contracts” document to include its procedures for formal bidding.
  - 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 superintendent’s cabinet.

### Implementation Status: Planning

#### Fall 2025 Initial Rating

2025 1

## 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 a capitalization policy in BP 3400 but lacks sufficient warehousing and inventory procedures. In the 2023-24 audit, the district received a finding (finding 2024-003) that the inventory balance was overstated by \$307,615. The auditor recommended recording an adjustment to indicate the actual balance of \$42,769. The district concurred with the audit finding that it lacked a formal reconciliation process for comparing the reported inventory balance with actual physical counts and detailed inventory records at year end.

The district created an action plan to remedy the finding. The plan states the following:

To address this issue, the District will implement the following corrective actions:

1. District will develop and implement a 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.
2. Staff Training on Year-End Inventory Procedures, training will be provided to all staff involved in inventory management and year-end reporting. The training will focus on accurate tracking, documentation, reconciliation practices, and understanding of applicable accounting requirements.
3. Assignment of Responsibility and Oversight, a designated staff member or team will be assigned responsibility for performing year-end inventory counts and reconciliations. A separate supervisory staff member will review and approve the final reconciled inventory balance prior to financial statement preparation.
4. Integration with Year-End Closing Process, inventory reconciliation will be integrated as a required step in the District's fiscal year-end closing checklist. No unaudited actuals will be submitted without completed and reviewed inventory reconciliation documentation."

### Recommendation for Recovery

The district should:

1. Implement its corrective action plan for finding 2024-003 in its 2023-24 audit.

**Implementation Status: Planning****Fall 2025 Initial Rating****2025****1**

## 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. Federal award rules require documentation of personnel time for positions that are charged 100% to federal programs, whether funded from multiple program sources or from a single program source; the time accounting is based on actual hours worked per federal program. Time certifications must be prepared twice a year for positions funded from a single program source, and monthly for positions funded from multiple program sources.
2. During the past five years, the district received a large amount of federal grant funding related to the COVID-19 pandemic. In 2022-23, the independent auditor found that the district lacked time certifications for employees in seven federal grant programs. Although required documentation was missing, auditors verified employee charges using other records and confirmed compliance. To address this finding, 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.
3. The large infusion of state and federal grants came with new planning and reporting requirements that increased district workloads. Persistent staffing shortages further hindered the district's ability to adequately track revenues and expenditures by categorical resource.
4. Although the district completed a categorical workbook at year end, the Business Department did not maintain it throughout the year to ensure it aligned with actual revenues and expenses. In 2024-25, this led to cost overruns in nearly every restricted funding source in the budget. The district covered these overruns by contributing from its unrestricted general fund, resulting in \$1.4 million more in contributions than originally planned.
5. The district does not consistently charge indirect costs to restricted programs and locally-defined grants at the permitted rates. In addition, with the exception of the transportation program, it does not charge direct administrative costs.
6. The district's 2023-24 SACS Indirect Cost Rate Worksheet (Form ICR) indicates that it did not charge the maximum allowable indirect cost to four resources; in addition, it charged no indirect costs to 10 resources. In its 2024-25 first interim financial report, the district did not budget the maximum allowable indirect cost to 10 resources.
7. Business and program staff do not receive training regularly on allowable expenses for restricted state and federal programs. Many training opportunities are available and would benefit the district, including offerings from the California Department of Education (CDE), School Services of California, Inc. (SSC), the California Association of School Business Officials (CASBO), and the Small School Districts Association.

## Recommendations for Recovery

The district should:

1. Maintain and update its categorical workbook regularly—at least at every financial reporting period—so it can track state and federal revenues, expenses and balances by resource throughout the year and to ensure the budget and actuals for these items are aligned.
2. 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.

### Implementation Status: None

#### Fall 2025 Initial Rating

2025 |  
0

## 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 does not collaborate with other departments on budget development; rather, it rolls over the prior year's budget and makes adjustments as needed. It uses the same process for the special education budget. Interviewees indicated that the special education director coordinates with the Transportation and Human Resources departments, but the Business Department does not work with any of these departments or with the Education Services Department.
2. The district has not monitored the special education budget and compared it to actuals throughout the year because the Business Department has not provided monthly reports for the special education department to review. Interviewees indicated that the district responds to needs as they arise rather than engaging in proactive planning or collaboration. At the time of FCMAT's fieldwork, staff were unable to provide special education local plan area (SELPA) funding spreadsheets with backup information and assumptions for the special education budget.
3. Contributions from the unrestricted general fund to special education increased by 32%, or \$731,604, from 2022-23 to 2023-24 and are expected to increase by an additional 8%, or \$245,283, as of the district's 2024-25 second interim budget report. Meanwhile, the same report projected carryover from the previous year of approximately \$13,684 for its special education dispute prevention and dispute resolution funding and carryover of approximately \$509,675 for its early intervention preschool grant funding.
4. Because of the district's lack of collaboration and inconsistent budget monitoring, it is not effectively containing special education costs, minimizing reliance on unrestricted general funds, or ensuring long-term fiscal sustainability while meeting student needs.
5. Chapter 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. In interviews, staff indicated that the district has not monitored its compliance with its special education MOE for several years. The CDE's Special Education Division confirmed that the district's most recently submitted special education MOE was for the 2017-18 school year.
6. The district does not consistently apply indirect costs to special education programs at the full allowable rate. According to the 2023-24 unaudited actuals SACS forms, the district did not charge the full indirect cost rate for the Special Education Prevention and Dispute Resolution program (RS 6536) and the State Mental Health-Related Services program (RS



6546). In addition, the 2024-25 first interim budget report did not include the full allowable indirect cost rate for several federal and state special education resources, including 3310, 3315, 3345, 3385, 6500, and 6520.

## Recommendations for Recovery

The district should:

1. Work with the CDE to ensure it is submitting its MOE information and meeting its MOE requirements.
2. Ensure that the Business Department meets with the Special Education, Education Services, Human Resources, and Transportation departments regarding the special education program to review the budget to actuals and update the budget to meet program needs. Hold these meetings before each required budget reporting period, at a minimum.
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: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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. 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 2023-24 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. As indicated earlier, the Business Department has not collaborated with other departments in developing the district budget, and its budget development consists of rolling over the prior year's budget and making adjustments as needed during the year. Interviewees indicated the same approach is used for the transportation budget and that the Business Department does not consistently work with all relevant departments, including special education, human resources and transportation. The district also does not monitor the transportation budget compared to actuals throughout the year because the Business Department does not review monthly reports with the transportation supervisor.
3. Interviewees indicated that the Transportation Department has had a persistent shortage of bus drivers, and its transportation supervisor recently resigned. Recruiting for transportation positions in remote areas like Plumas County is extremely difficult. Because of driver shortages, mechanics often substitute as drivers, reducing the capacity to maintain the buses, which vary from eight to 32 years old. These challenges have hindered the district's ability to control transportation costs because mechanics' salaries are more costly than those of bus drivers, and because mechanics are then not available to repair buses, which means having to pay an outside vendor to do so.

### Recommendations for Recovery

The district should:

1. Ensure that the Business Department meets 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. Hold these meetings before each required budget reporting period, at a minimum (see also recommendation 2 under [standard 4.5](#)).
2. Create and implement a procedure to annually monitor whether it is meeting the home-to-school transportation MOE requirement.
3. Continue its efforts to fill all vacancies in the department.

**Implementation Status: Planning****Fall 2025 Initial Rating**

2025	1
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## 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 supervisor of food services leads the department and has been with the district since September 2022. Kitchen managers oversee day-to-day operations at each school and report to the supervisor.
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. Indirect costs are applied to the food service program at the full allowable rate.
4. The district underwent a School Nutrition Program Administrative Review (AR) in 2019, which resulted in five findings. The required corrective actions for these findings that the district submitted resolved all concerns by June 2019. Of note, the district added to their annual trainings information about meal counting and claiming procedures for cashiers and substitutes; these trainings are tracked in their Keenan Training module.
5. As noted in standard 4.3, the district's annual independent audit for 2023-24 included a finding that inventory was overstated by \$307,615. The lack of inventory and warehouse procedures affect the food service program because food and supplies are stored at the district warehouse. The district concurred with the audit's finding that it lacked a formal reconciliation process to compare the reported inventory balance with actual physical counts and detailed inventory records at year end.
6. In its corrective action plan, the district included four steps it would take to address this finding. Staff reported that in the past the warehouse manager had ordered food, but now kitchen managers generate food orders for their sites, which the supervisor reviews before a purchase is made.
7. Interviewees stated that food service purchase orders lacked spending limits. As it does for other departments, the district rolls over the prior year's food service budget and adjusts it as needed. Monthly budget status reports were not provided to or shared with food service department personnel, which resulted in the need for more budget adjustments.
8. Contributions to food service from the unrestricted general fund have grown exponentially from year to year. From 2022-23 to 2023-24 contributions nearly tripled, from \$109,148 to \$298,013, and at first interim 2024-25 this amount was projected to more than double in that fiscal year to more than \$610,000.

## Recommendations for Recovery

The district should:

1. Continue to ensure that all schools comply with the National School Lunch and Breakfast programs, Seamless Summer Option, and CEP requirements.
2. Immediately 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 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. When areas of concern are identified, act to control costs and thus minimize contributions from the unrestricted general fund.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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 district lacks a method to identify, track and report expenditures associated with its LCAP goals and actions, as well as its Local Control Funding Formula minimum proportionality percentage (MPP) requirement. The latter is a requirement that it 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.
2. The district's 2024-25 LCAP contained an error in the planned expenditures intended to demonstrate that the MPP requirement had been met. Incorrect figures were used for the calculation, causing the MPP to be incorrect.
3. In addition, the district shared the method it uses to track planned LCAP expenditures related to the MPP requirement. If used properly, this process should provide detail for the district to demonstrate that it is spending the funding in the LCAP for the intended purpose as set forth in the plan. Financial system reports show that less than 10% of the planned expenditures were spent in 2024-25.

### Recommendations for Recovery

The district should:

1. Follow 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 necessary computations for this calculation.
2. Use its financial system or another tool 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 tracking tool to ensure LCAP expenditures are tracked and monitored.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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. Payroll follows the calendars and is processed in a timely manner.
2. In interviews, business staff indicated that payroll begins with digital submission and approval of time cards using Informed K12, a digital workflow software used in schools. The senior administrative services analyst for payroll then calculates supplemental pay, processes time sheets in the Escape financial system, and performs a self-audit of each employee's payroll amount using spreadsheets. Once this step is complete, human resources reviews payroll balance sheets, and the CBO or one of the senior analysts provides final approval in Escape. After approval, the accounts payable specialist prints payroll reports and checks, processes files for the bank and county treasury, uploads payroll records, and prepares journal entries. The process concludes with the senior analyst distributing payroll checks or direct deposit check stubs to employees. The way this workflow has been designed, the staff member responsible for processing payroll has access to county-issued pay warrants, which indicates lack of segregation of duties and poor internal controls.
3. Although staff could describe the payroll process, the district lacks a written procedure for it. This deficiency is especially concerning given the recent resignation of the payroll specialist, the only staff member in the business office with any knowledge of how to process payroll for the district. Without written procedures and with no other staff trained to provide backup, the district faces a significant risk that payroll may not be processed accurately and on time. The absence of documentation also means that any new employees will not have clear guidance to follow, further weakening internal controls.
4. Interviewees suggested that duties are segregated, but FCMAT could not verify whether payroll was adequately reviewed by different individuals (instead of just one person) before approval in Escape. As a result, segregation of duties is not sufficient to provide the proper oversight and checks and balances needed to ensure payroll is accurate and adheres to calculation and reporting requirements for statutory and elective benefits and payroll deductions.
5. Payroll errors are corrected monthly, typically after the mid-month supplemental payroll. Information from interviews and payroll reports shows that most errors result from time sheets, rate corrections or upgrades, stipends, or final pay. The number of corrections is small and the total is an immaterial amount each month. In 2024, the average number of corrections monthly was nine.

## Recommendations for Recovery

The district should:

1. Recruit and hire a qualified payroll specialist to ensure continuity and accuracy in payroll processing.
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 are 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 to staff by monitoring exception reports and overpayments.
3. Develop written payroll procedures, and train a second staff member to serve as backup.
4. 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.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0



## 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 written procedures to ensure timely and accurate accounts payable processing and adequate segregation of duties. Check registers are provided to and ratified by the board monthly. Invoices are processed and checks are printed weekly. However, delays often occur during the Business Department's approval of vendor requisitions.
2. Interviewees indicate that business managers' approvals of vendor requisitions were frequently delayed. If a budget code lacks sufficient funds to cover a requisition, the CBO or their designee must adjust the budget or assign an alternate code. This often caused delays because several categorical budget resources were not monitored and became overspent.
3. In addition, interviewees revealed that if a payment was urgent, the Business Department would allow a cost overrun and process the payment, then update the budget later. This practice weakened internal controls because it allowed expenditures in excess of the approved budget and compromised timely and accurate budget information.

### Recommendations for Recovery

The district should:

1. Update procedures to include a deadline for vendor requisition approval and an accountant-level review to identify alternate budget codes before the requisition is submitted to the CBO for approval.
2. Make any necessary budget adjustments before processing payments, and only process payments when the budget is sufficient.

### Implementation Status: Implemented

#### Fall 2025 Initial Rating

2025

3

## 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 is a member of the Northern California Schools Insurance Group Joint Powers Authority (JPA) for property and liability insurance coverage, and of the Northeastern JPA for its workers' compensation insurance coverage.
2. Recent turnover in key administrative roles has left the district without a clearly designated risk management lead. The administrative assistant for business services, who typically supported property and liability functions such as field trips, certificates of coverage and student accident reports, was recently promoted to executive assistant to the superintendent. Thus, at the time of fieldwork, the administrative assistant for business services position was vacant. In the interim, the executive assistant to the superintendent has retained their prior insurance- and risk-related responsibilities until the business services position is filled.
3. Human resources staff appear to be responsible for monitoring workers' compensation coverage. Interviewees indicated that the district has return-to-work plans and that human resources staff work with supervisors on accommodations. However, because the human resources supervisor is new to their role, the district has not established a process to monitor workers' compensation insurance rates and premiums for reasonableness.
4. The only actuarial report prepared for the board was a supplemental report to the July 2022 actuarial report regarding other post-employment benefits (OPEB). Because workers' compensation and property and liability insurance were not included in that actuarial report, it is not known whether the district's budget and multiyear financial projection (MYFP) accurately reflect the costs of benefits under existing plans.

### Recommendations for Recovery

The district should:

1. Define and document which position or positions are responsible for overseeing the risk management program.
2. Provide the board with annual updates on unfunded claim costs, using actuarial reports obtained at least every three years, per EC 42141.
3. Include all relevant and up-to-date actuarial assumptions in its budget and MYFP.
4. Designate staff to monitor workers' compensation insurance rates and premiums for reasonableness.

**Implementation Status: None****Fall 2025 Initial Rating**

2025 |  
0

## 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 it and the county office of education operate jointly, the district's board is required to approve the unaudited actuals presented on a form in the SACS software prescribed by the state superintendent of public instruction (SPI) and file the statement with the CDE by October 15 each year. The district's board has complied with this requirement.
2. The district did not present audit reports to the board within required timelines for fiscal years 2021-22, 2022-23, and 2023-24. These audits were finished five to eight months late and were not always presented to the board at the next board meeting after completion. Related to each of these audits, the district noted that it had persistent staffing vacancies throughout the year as well as a significant amount of turnover in staff and management positions, and that this hindered its ability to accurately close and verify account balances.
3. External independent audit findings from 2021-22 through 2023-24 continued to identify internal control weaknesses as well as material weaknesses that indicated the district was not in full compliance with GAAP. Material weaknesses merit a higher level of concern because they are significant deficiencies that result in greater likelihood that the district's internal controls will not prevent or detect a material misstatement of financial statements. Audit findings increased from four in 2020-21 to 10 in 2021-22 and to 12 in 2022-23. In 2023-24, audit findings decreased to six.
4. The 2023-24 independent financial audit was issued with a qualified opinion because the payables and receivables had not been reconciled for years and the balances could not be verified. Other areas of noncompliance included the following:
  - Bank reconciliations are not completed in a timely manner.
  - Lack of segregation of duties and lack of a formal review process for journal entries. Errors included both missing and incorrect journal entries as well as duplicate postings totaling more than \$1 million.
  - Lack of supporting documentation for ASB activities.

### Recommendations for Recovery

The district should:

1. Work with its external independent auditors to ensure work can be completed in time to comply with the December 15 deadline required by EC 41020(h) (see also [standard 4.1](#), recommendation 2).

2. Present audit reports to the board at the first board meeting after they are completed.
3. Implement recommendations and corrective action plans from audits.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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 2023-24 annual audit by May 1, 2024 or notified the Plumas COE or the CDE (its oversight agency) by this date that it had done so.
2. The district has a pattern of not submitting its annual independent audit by the statutory deadline of December 15, as shown in the table below:

Fiscal Year	CDE Received Date	State Controller's Office Received Date	Meet 12/15 Deadline?
2023-24	5/30/2025	8/12/2025	No
2022-23	8/4/2025*	8/4/2025	No
2021-22	2/25/2025**	2/25/2025	No

\*First revision of audit report, but original version not filed by the December 15 statutory deadline.

\*\*Second revision of audit report, but original version not filed by the December 15 statutory deadline.

3. Although the independent audit for 2023-24 was finished five months late (May 2025), it was presented to the board at the next board meeting; however, the audit for 2022-23 was finished in August 2024 but not presented to the governing board until March 5, 2025, and the audit for 2021-22 was finished in July 2023 but not presented to the board until April 17, 2024.

### 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 CDE and State Controller's Office by December 15.

### Implementation Status: None

### Fall 2025 Initial Rating

2025 |  
0

## 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 2023-24, the district's unaudited actuals data shows that its State Teachers' Retirement System (STRS) on-behalf obligations of \$1,059,920 were recorded incorrectly by the district to SACS Resource 7690. Specifically, instead of recording the on-behalf obligation amount received from STRS to this resource, the district recorded its 2022-23 calculated STRS employer contribution amount of \$2,085,346.
2. Based on information in the district's 2023-24 annual audit, the district complies with the requirement to perform an actuarial valuation every two years.

### Recommendation for Recovery

The district should:

1. Develop policies and procedures to ensure that financial records are accurate and that the STRS on-behalf obligation is recorded correctly.

### Implementation Status: Begun

### Fall 2025 Initial Rating

2025 2

## 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 \$632,000 in 2023-24 to \$704,000 in 2026-27. Existing long-term debt obligations will not be fully repaid until 2040.

Long-Term Debt Obligations	2023-24 Principal & Interest	2024-25 Principal & Interest	2025-26 Principal & Interest	2026-27 Principal & Interest
2018 Certificate of Participation (through 2034)	\$304,696	\$304,696	\$304,697	\$304,696
2022 Lease Revenue Bonds (through 2040)	\$ 221,909	\$235,059	\$248,866	\$263,364
2021 Energy Equipment Financing (through 2037)	105,756	\$109,581	\$114,106	\$117,568
2024 Financed Purchases* (through 2028)	\$0	\$18,054	\$18,054	\$18,054
TOTAL	\$632,361	\$667,390	\$685,723	\$703,682

Source: Plumas Unified School District 2022-23 and 2023-24 annual audit and 2021 tax-exempt 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 2023-24 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 allocation in 2027, which is estimated to cost an additional \$650,000 annually, bringing the combined total debt service payments to more than \$1.3 million annually for the foreseeable future.

### Recommendation for Recovery

The district should:

1. As part of its fiscal recovery plan, review its long-term debt obligations and payments in conjunction with the additional debt service that will begin in 2027-28 for repayment of the state emergency allocation.

### Implementation Status: Begun

### Fall 2025 Initial Rating

2025 2



## 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 2023-24 annual independent audit includes disclosures of information about other postemployment benefits (OPEB) and workers' compensation.
2. The district board agreed to a three-year collective bargaining agreement that covered fiscal years 2022-23 through 2024-25 and provided raises that far exceed the cost-of-living adjustment (COLA) or growth in property taxes. The CBO and the superintendent certified in writing that the district could afford the costs incurred by the agreement. The collective bargaining public disclosure document was taken before the governing board on December 14, 2022 for adoption along with ratification of the collective bargaining agreements. Although the district met the minimum criteria for complying with legal requirements, the disclosure document lacked sufficient detail on affordability and the impacts of costs, especially given the magnitude of the agreement.
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. The CDE has a record of being notified of the district's 2018 issuance of COPs, but it is not clear whether the district complied with the requirement to notify the SPI 30 days before approval by the district governing board. The CDE has no record of receiving notifications for any of the district's other non-voter-approved debt issued since 2021.

### Recommendations for Recovery

The district should:

1. Continue to ensure that its annual independent audit includes 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 a process to ensure that it notifies the SPI of any new non-voter-approved debt 30 days before it goes before the board for approval.

### Implementation Status: Planning

#### Fall 2025 Initial Rating

2025 1

## 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.

### Finding

1. In interviews, staff stated that the district reviews bell schedules annually and verifies that each schedule meets the instructional time requirements. The district did not provide documented procedures to ensure compliance, nor was a responsible staff member for this task identified during interviews. The district did not have any instructional time findings in its most recent annual audit reports.

### Recommendations for Recovery

The district should:

1. Identify a staff member to be responsible for ensuring and documenting compliance with instructional time requirements.
2. Develop documented procedures for the steps to ensure compliance with instructional time requirements.
3. Review bell schedules for compliance at least semiannually.

### Implementation Status: Begun

### Fall 2025 Initial Rating

2025 2

## 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 lacks any 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 SIS. Each student's parent or guardian completes an online form. In some cases the school administrative assistant will receive an email notification from the system that new enrollees are in the queue ready to be imported. However, this feature is not used consistently at all schools due to varying user rights in the system and lack of training. Staff then verify all appropriate documents, such as immunization records and residency information, before importing a student record into Aeries.
2. The district does not have a collaborative process for reviewing enrollment and attendance data. In interviews, staff responsible for enrollment stated that enrollment data 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 coordinated process to compare this data together or with other departments, there is an increased risk of inconsistencies, data errors with a fiscal impact, and compromised ability to proactively identify and address data-related issues.
3. Interviewees indicated that the district does not have a collaborative process to ensure enrollment and demographic data reported in the Fall 1 CALPADS snapshot are accurate before they are certified. Only one individual at the district is responsible for validation and certification of CALPADS data.
4. School personnel responsible for recording enrollment and daily attendance reported receiving little to no formal training for these tasks. When training was provided, it varied by school; the district did not coordinate or standardize it. Additionally, there is no formal communication mechanism for staff across the district to ask questions, share information, review past issues, or receive technical assistance. Staff noted that such a system existed previously but was lost because of turnover. Although the district's 2022-23 and 2023-24 annual independent audits did not include any attendance-related findings, the lack of written policies and procedures increases the risk of future issues, which could negatively impact attendance-based funding.
5. The district has a process for obtaining statewide student identifiers but did not provide information on the timeliness of this activity. The SIS shares data with the district's child nutrition system, but Aeries and the district's special education information system are not interconnected.

## Recommendations for Recovery

The district should:

1. Develop and use a school-level enrollment and attendance tracking manual that details the steps for enrolling students in the district and how daily attendance is recorded and tracked. Ensure that the Aeries system's features that help with notification and tracking are enabled for all school staff who have attendance management duties.
2. Establish 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 process for performing detailed validation checks, and that they identify staff responsible for these functions.
  - The process for and frequency of obtaining statewide student identifiers.
3. Ensure that all staff at the district 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.
4. Establish communication among all personnel and departments responsible for enrollment collection and reporting, CALPADS, and attendance data. Ensure that this includes ways for district staff to ask questions of their peers and is done in a way that fosters collaboration to ensure accurate data reporting prior to certification.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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. District staff reported in interviews that they had fallen behind in ensuring BPs are routinely updated, shared with district leaders and school principals, and updated on the website. The district has implemented a plan to remedy this by taking out-of-date policies to the board for updating, disseminating information to staff, and updating the website.

### Recommendation for Recovery

The district should:

1. Continue to implement its plan to ensure BPs are evaluated and updated regularly.

### Implementation Status: Implemented

### Fall 2025 Initial Rating

2025 3

## 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 for attendance recovery, and several school administrators reported that they were told Saturday school could not be used to recover attendance. 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 average daily attendance (ADA) to be claimed for independent study for as little as one day.
3. The district has created a prevention team at the district office to work with school personnel on chronically absent students who need intensive and personalized support. However there were variances in how personnel at schools described the process for determining how many unexcused absences it took to trigger the intervention process. School staff also reported that the templates for letters in the SIS are inadequate and require many manual edits by staff to ensure accuracy. In addition, 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. The district has recently taken steps to retrain school staff on the district's prevention process and has begun discussions with the district attorney to rebuild the local process.

### Recommendations for Recovery

The district should:

1. Explore ways to recover lost attendance through Saturday school to reduce the impact of lost instruction on students and to prevent lost revenue by maintaining ADA.
2. Make short-term independent study available for students and teachers when students know they will be absent.
3. Continue to train district and school staff to ensure the process for reporting and managing chronic absenteeism is implemented consistently districtwide. In addition, solicit feedback from school personnel regarding parent/guardian communications, and update its communications accordingly.
4. Continue collaborating with the Plumas County district attorney to establish and maintain a clear, consistent process for addressing habitual truancy. Work to make sure this process helps students who are habitually truant receive appropriate interventions and services.

**Implementation Status: Planning****Fall 2025 Initial Rating**

2025	1
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## 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. School personnel responsible for recording enrollment and daily attendance reported receiving little or no formal training for these tasks. When training was provided, it varied from school to school; the district did not coordinate or standardize it.
2. The district has no formal communication mechanism for staff districtwide to ask questions, share information, review past issues, or receive technical assistance. Staff noted that the district had such a system previously but that it was lost because of employee turnover.
3. The district did not receive any attendance-related findings in its 2022-23 or 2023-24 annual independent audits, but the lack of written policies and procedures increases its risk of error, which could result in losses of attendance-based funding.

### Recommendations for Recovery

The district should:

1. Develop and implement a districtwide training program for staff responsible for enrollment and attendance. Provide this training when a new employee is hired and at least annually thereafter.
2. Establish formal attendance-related communication and support—such as regular meetings, a shared resource hub, and a helpdesk—to facilitate peer collaboration, technical assistance, and consistent practices.
3. Review the CDE's frequently asked questions and webinars related to attendance and instructional time, which are available at <https://www.cde.ca.gov/fg/it/>.
4. Create and distribute written policies and procedures to ensure districtwide continuity, accuracy, and compliance with policies and legal requirements.

### Implementation Status: None

### Fall 2025 Initial Rating

2025 |  
0



## 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 prepares an MYFP at budget adoption and for each interim reporting period. The MYFP includes detailed assumptions about revenues and expenditures, including COLA, employee benefit rates, and cost of step-and-column movement for employees. The MYFP includes many industry-standard assumptions, but the board and community are not given specific revenue and expenditure assumptions for the following:
  - Adjustments for one-time revenue and expenses.
  - Health and welfare cost increases.
  - Enrollment projections.
  - Staffing changes tied to enrollment projections.
  - Replacement costs for equipment, technology (hardware, software, and related technology supplies), textbooks, and other large purchases per the established replacement schedule.
  - Other services and materials projected in the LCAP or other district plans.
2. The district's assumptions, such as COLA, employee statutory benefit rates<sup>1</sup>, Lottery, and Mandated Block Grant funding rates were not consistently updated with the most recent and accurate information. The district did not provide these assumptions with its 2024-25 adopted budget, and it used outdated assumptions for its 2024-25 first interim budget.
3. 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. The district does include ongoing routine repair and maintenance costs in its general fund MYFP.
4. District administrators did not present the district's true ongoing deficit. The best practice is for a district to calculate its true ongoing deficit by calculating the net increase or decrease (revenues minus expenditures) and subtracting any one-time revenues and expenditures. Although reductions were included in the district's 2024-25 adopted and first interim budgets, no plan to address the structural deficit was developed or communicated to the board or community.
5. As the CDE noted in the review of the district's 2024-25 first interim budget report, the district was not maintaining the state-required minimum reserve balances for the current and two subsequent years. The CDE oversight letter directs the district to develop a multiyear recovery plan. .

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.

## 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 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. 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.
3. As directed in CDE's first interim oversight letter, work with the administrator assigned as part of the insolvency recovery process and the advisory board to develop a multiyear financial recovery plan.

### Implementation Status: Planning

#### Fall 2025 Initial Rating

2025 1

## 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. In interviews, staff indicated that the impacts of significant cost commitments were not projected and evaluated over multiple years, nor were they included in an MYFP to help with decision-making. Members of the district negotiations team shared that the prior superintendent would override comments or information brought from the CBO in cabinet. Cabinet members did not see MYFPs that included the impacts of proposed salary increases
2. The district completed MYFPs at all required budget reporting periods, but it did not evaluate estimated costs at the resource level to calculate the total impact on unrestricted funding. FCMAT's April 6, 2025 letter of findings and recommendations stated the following:

The district is experiencing cost overruns across nearly every funding source in the budget. When expenditures in restricted programs exceed available revenues, the district must make a contribution from the unrestricted general fund to cover the shortfall and balance the resource. In 2024-25, the district required adjustments to address these imbalances, resulting in an additional \$1.4 million in contributions.

### Recommendations for Recovery

The district should:

1. Continually update its most recent MYFP to guide decision-making at program and cabinet levels, and prioritize this practice when considering negotiated salary or benefit increases.
2. Use FCMAT's free Projection-Pro web-based software to build MYFPs that include resource-level projections, and update these throughout the year.
3. Schedule meetings with program staff before each budget reporting period, at a minimum, to review and compare budget to actuals and then accurately adjust budgets based on program needs.

### Implementation Status: None

### Fall 2025 Initial Rating

2025 |  
0

## 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 prepared cash flow projections as required for budget reporting periods, but the accuracy of these projections was inconsistent. The district did not verify its projections of cash receipts and disbursements monthly and did not regularly update revenue, expenditures or balance sheet account amounts. The district did not prepare cash flows for the subsequent year.
2. Although the district repaid its internal borrowing by June 30, 2025, interfund transfers exceeded the legal limit. The district borrowed 99% of both its Special Reserve for Other Than Capital Outlay Projects Fund 17 and its County Schools Facilities Fund 35, as well as 85% of the Self-Insurance Fund 67. State law (EC 42603) limits districts to borrowing no more than 75% of the highest balance a fund has in a fiscal year.
3. Cash flow concerns about shortfalls, internal borrowing, or repayment of internal borrowing were not adequately communicated to the board.
4. The district has not reconciled bank statements and reports from the county treasurer in a timely manner since 2021-22. A review of October through December 2024 cash reconciliations showed that the district has recently begun reconciling cash in a more timely way.

### Recommendations for Recovery

The district should:

1. Continue to complete cash flow projections at required budget reporting periods for the current year, and add projections for the subsequent year.
2. Record all financial activity (e.g., revenues, expenditures, balance sheet entries, interfund activities, debt service payments) in a timely and accurate fashion.
3. Verify projections for cash receipts and disbursements monthly.
4. Communicate monthly to the board about the district's cash position, making clear the distinction between cash and fund balances.
5. Comply with state law (EC 42603) by internally borrowing no more than 75% of the highest balance a fund holds in a fiscal year.
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 to ensure they are completed on time and accurately.

**Implementation Status: None****Fall 2025 Initial Rating**

2025 |  
0

## 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 educational software, management and retrieval of student records, and cloud-based services for digital storage — that authorize a third-party provider to access, store and/or use student records (EC 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 EC 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 EC 49073.1.

### Implementation Status: Planning

#### Fall 2025 Initial Rating

2025 1

## 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. At the time of the insolvency, the CDE, which provides fiscal oversight, did not have access to the financial system.
2. The district does not integrate data from multiple sources to ensure accurate reporting of financial and student and staff data. This has resulted in inaccurate data being submitted to CALPADS.
3. The district has usually not included the cost of implementing and training staff on new systems in its cost analyses and financial planning.
4. The district provided no evidence to show it has a system for documenting the source of data when multiple data elements are merged.
5. School leaders shared that they did not have access to current budget and expense information.
6. Users of software in various departments reported that they did not receive formal training in its use.
7. Technology support staff have participated in limited training on the use and support of systems.

### Recommendations for Recovery

The district should:

1. Ensure that the CDE has access to its financial system so proper oversight activities can take place.
2. Verify the validity of data gathered from various systems before certifying data on the CALPADS reporting dates.
3. When new systems are being considered, prepare a cost analysis and financial planning document that includes the cost of implementation and user training.
4. When merging multiple data elements, ensure that the sources of the data are documented.
5. Ensure that school leaders have access to current budget and expense information so they can monitor their budgets on site.
6. Train all users in the district on the software they use.

7. Increase training for technology support team members.

**Implementation Status: Planning****Fall 2025 Initial Rating**

2025	1
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## 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 LEA 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 requirement.
2. Continue to use a VPN for network security.
3. Continue to maintain and update the firewall for network security.

### Implementation Status: Implemented

### Fall 2025 Initial Rating

2025  3

## 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. 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 positions and roles of staff responsible for recovery.
3. The district tests all data backup, recovery and remote access procedures annually.

### Recommendation for Recovery

The district should:

1. Continue to maintain its robust disaster recovery plan.

### Implementation Status: Implemented

### Fall 2025 Initial Rating

2025  3

## 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 is developing standards for network equipment, servers, computing devices, copiers, printers, and all other technology assets. When complete, this will help increase standardization and decrease support costs.
2. Standards have not been set collaboratively with the involvement of both technology and educational staff members to support the district's educational goals.
3. Most but not all requisitions for 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. Develop 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

#### Fall 2025 Initial Rating

2025 2

## 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 has not usually been done collaboratively by individuals with expertise in technology, instruction, business and facilities.
2. The district has not budgeted adequately for the 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. 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. Budget adequately for any nondiscounted portions of technology purchases.
3. Continue to apply for E-Rate discounted equipment and services.

### Implementation Status: Begun

### Fall 2025 Initial Rating

2025 2

## 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 administrative regulation for BP 3452, which is about student activity funds. According to FCMAT's ASB Manual, this regulation should define the roles of various ASB staff at the district office and schools.
2. The district lacks written procedures for the business office and schools to ensure they consistently implement BPs and ARs. Interviews indicated that the district's procedures were unclear to staff at schools. The district reported that it uses suggested FCMAT ASB Manual forms and procedures. FCMAT's review of ASB forms provided by the district indicates the following:
  - ASB Cash Count form – The district's version included only the top half of the FCMAT form. The missing bottom half contains important internal control elements, including accountability checklists for the ASB bookkeeper, multiple signatures to verify cash counts, and required approvals.
  - Request for Fundraiser Approval and Revenue Projection; Purchase Order Request form for ASB; and ASB Club Application – For all of these forms, the district followed the suggested FCMAT sample form and customized it for local use.
  - Budget Form – The district followed the suggested FCMAT sample form and customized it for local use. However, some essential components are missing, including clarification of budget adoption or revised budget; a field for potential carryover from prior year in Part I, Beginning Balance; fields for account number/description and prior year budget for Part II, Revenues and Part III, Expenses; and a field for date recorded in ASB student council minutes.
3. The Business Department is responsible for general oversight of student body activities. However, interviewees report that there is no oversight from the district office to ensure that procedures are applied consistently districtwide. The district's 2021-22 and 2023-24 audit findings regarding ASB (findings 2022-004 and 2024-005) stated that schools did not consistently submit financial statements, bank statements, and reconciliations. This resulted in incorrect reporting of student activity fund balances and required audit adjustments to correctly state the balances.

### 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. Task the CBO with responsibility for ensuring that the revisions provide for proper segregation of duties and strong internal controls. Ensure that all staff with ASB responsibilities are aware and informed of any changes implemented.
3. Standardize forms for all of its ASBs, and make them available on the district website or a shared drive. Compare current forms with those in the FCMAT ASB Manual to ensure all required elements are included. Revise as needed, and notify and train school and business staff on any changes.

### **Implementation Status: Planning**

#### **Fall 2025 Initial Rating**

2025 1

## 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's 2021-22 and 2023-24 audit findings regarding ASB (findings 2022-004 and 2024-005) and interviews with staff indicate that the district is not consistently providing internal audits or oversight of ASB accounts at either the district or schools. This is something most well-functioning school districts typically do in addition to the annual independent audit, and a minimum best practice is for the business office to perform periodic oversight of ASB operations and finances throughout the year to verify that ASB activities comply with established procedures for the following:
  - ASB governance and oversight.
  - Fundraising activities and cash receipt procedures.
  - Expenditures and cash disbursement procedures.
  - Accounting and reconciliations.
  - Internal controls.
2. Interviewees stated that under the previous administration business personnel tasked with ASB duties were discouraged from visiting schools to support staff. Communication and coordination between Business Department staff and school staff have been lacking, including no communication from the Business Department to school administrators and ASB staff regarding audit findings and corrective action plans.
3. Although the district hosted a FCMAT ASB workshop in January 2025, it has not consistently provided annual training or ongoing support to administrators and ASB advisors. Interviewees indicated that although business and school staff members were at the training together, there was limited opportunity for interaction with each other, suggesting future training could be structured to allow for more collaboration.

### Recommendations for Recovery

The district should:

1. Assign an employee in the business office to be responsible for oversight of ASB accounts. Use the criteria and recommendations provided by its auditors in the 2021-22 audit finding 2022-004 to define the responsibilities of this role.
2. Ensure there is ongoing and routine direct communication between Business Department personnel and ASB advisors and other school staff assigned ASB duties.
3. Ensure the Business Department provides school administrators and staff tasked with ASB functions with audit findings and collaborate with them on corrective action plans to resolve audit findings.

4. Implement recommendations from its 2021-22 audit finding 2022-004 and its corrective action plan for 2023-24 audit finding 2024-005.
5. Offer annual training for all ASB personnel, and ensure that orientation and training for new ASB staff members includes ASB training and is provided immediately when they are hired.

**Implementation Status: Planning****Fall 2025 Initial Rating**

2025	1
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## 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.
  - b. BP 0420.41 – Charter School Oversight.
  - c. BP 0420.42 – Charter School Renewal.
  - d. BP 0420.43 – Charter School Revocation.
  - e. AR 0420.4 – Charter School Authorization.

Other than these BPs and AR, the district did not provide evidence of written procedures for the processes and timelines district staff will follow for the authorization and renewal of charter schools or for a memorandum 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 a charter school with regard to these metrics.

### Recommendation for Recovery

The district should:

1. Develop written processes and procedures that implement adopted BPs. Ensure that these procedures address charter school authorization, renewal, oversight, and the memorandum of understanding that at a minimum addresses timelines, responsibilities of key staff, and metrics for how a charter school will be monitored and evaluated.

### Implementation Status: Planning

#### Fall 2025 Initial Rating

2025 1

## 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. Staff noted that district and charter school leaders meet monthly or bimonthly. At the meetings, an oversight spreadsheet created by the charter school is reviewed for compliance. District staff stated that they are learning the oversight role from the charter school director.
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. In addition, the checklist indicates that several fiscal items have been reviewed, but Business Department staff reported they had no role in monitoring or performing fiscal oversight of the charter.
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.

### 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. Ensure staff responsible for charter school oversight are aware of the responsibility, and provide them with annual training on oversight requirements.

**Implementation Status: Planning****Fall 2025 Initial Rating**

2025 1

## 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 the Pacific Gas and Electric settlement fund. Additionally, 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

#### Fall 2025 Initial Rating

2025	3
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# 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 has gone through a recent leadership transition. In addition to the superintendent and chief business official (CBO), the top facilities leadership position was vacated in June 2025, and the district hired a supervisor of maintenance and operations as of July 1, 2025.
2. The newly hired supervisor 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 district has little structure in the Maintenance and Operations Department regarding standards, expectations and needs. The new leader is tasked with learning the full scope of needs; the skills and the experience of the maintenance and operations team members; and the resources available, which include budget, tools and equipment. In addition, the new leader has just begun to establish a structure for communications and proactive planning.
4. To identify and improve capacity, the Maintenance and Operations Department has begun holding regular staff meetings; coordinating tasks and projects among team members; and training, including training in the assessment of staff members' skill sets and cross-training of staff members.

### Recommendations for Recovery

The district should:

1. Continue to support the newly hired supervisor in learning the district's maintenance and operations needs and resource availability.
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. Support the development and training of maintenance and operations staff members to enhance staff members' skills and their understanding of district expectations.

**Implementation Status: Planning****Fall 2025 Initial Rating**

2025	1
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## 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 July 7, 2025 identifies interim roles for both the superintendent and CBO positions.
2. The district organizational chart includes maintenance and operations staffing and is posted on the district and county office website for staff and public access.
3. According to the most recent job description (board-approved in October 2023), the supervisor of maintenance and operations reports directly to the (interim) superintendent and is responsible for overseeing all staff in the Maintenance and Operations Department.
4. Several of the maintenance and operations job descriptions provided were approved many years ago and had no indication that they had been reviewed or updated since. These include the following:
  - Custodian — June 2001.
  - Facility Foreman — April 2001.
  - Maintenance Foreman — June 2017.
  - Maintenance Worker — June 2001.
5. Several positions identified on the organizational chart or referred to in job descriptions do not have a job description, including maintenance director, transportation/maintenance/specialist dispatcher, warehouse manager, skilled workers, groundskeepers, and head custodian.

### Recommendations for Recovery

The district should:

1. Work toward hiring and maintaining permanent staff to fill 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 with the district's organizational structure and each position's role, authority and responsibilities.
4. Ensure every staff position has an appropriate and comprehensive job description.



**Implementation Status: None****Fall 2025 Initial Rating**

2025 |  
0

## 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. Board Policy (BP) 2000 – Concepts and Roles, adopted in December 2011, states the following:  

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 supervisor of maintenance and operations, maintenance foreman and facilities foreman positions identify one of the minimum qualifications as “Interpersonal relationship skills using tact, patience and courtesy.” However, no evidence of communication or training to support these skills was found.
3. The supervisor of maintenance and operations holds regular team meetings to improve communication regarding department vision, objectives and activities; support staff cooperation and safety; and recognize staff for accomplishments.
4. In interviews, staff shared their 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 an improved working environment.

### Recommendations for Recovery

The district should:

1. Regularly review and update board policy to ensure that it reflects district priorities and communicates them.
2. Provide training and communication to support the tone and environment the district desires from the department and its staff, as well to support individuals’ leadership qualities that extend beyond the job qualifications.
3. Continue to have regular department team meetings and communications.
4. Continue working to improve the culture and working environment of the Maintenance and Operations Department.

### Implementation Status: Begun

### Fall 2025 Initial Rating

2025 2

## 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. Based on document review and interviews with district staff, the district does not have an annual facilities calendar that organizes and anticipates facility maintenance needs. All activity is in response to a work order, weather conditions, or other event that identifies or reveals issues that need to be addressed.
2. The district does not have a document that identifies the skills and proficiency of various maintenance and operations staff. Therefore, assignments may not have been given to staff most capable of completing the work effectively and efficiently.
3. The current maintenance and operations supervisor started in July 2025. This person has extensive knowledge and experience and is working to apply that 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. Identify the skills of each staff member so it can use their knowledge and experience to effectively meet facilities needs. In addition, provide training opportunities to allow staff to learn new needed skills from one another or from outside sources.
3. Support the supervisor's efforts to organize the department.

### Implementation Status: None

### Fall 2025 Initial Rating

2025 |  
0

## 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. No other documents indicating procedures or standards for the purchase or disposal of real property were provided or found.
4. The district provided no records of property acquisition and disposal in recent years.

### 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.

### Implementation Status: Planning

### Fall 2025 Initial Rating

2025 1

## 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.
4. The district provided the name of the one architectural firm it has used in recent years, as well as three contracts with that firm for different projects that were approved in the last three years.
5. Interviewees indicated that current staff are unaware of a district selection process, including who oversees the process and selection of professional services and how the district determined that a firm was qualified.

### 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.

### Implementation Status: None

### Fall 2025 Initial Rating

2025 |  
0

## 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 showing 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

### Fall 2025 Initial Rating

2025 |  
0

## 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.

### 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 allow and maximize the collection of developer fees.
4. Comply with annual reporting requirements for developer fee accounting, including information on the fees collected and how those funds were used.

**Implementation Status: None**

**Fall 2025 Initial Rating**

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 requires the district to establish a citizens bond oversight committee (CBOC) and conduct an annual performance audit. The CBOC is required to meet annually; however, it has not met since February 9, 2023, and its last audit was for the fiscal year that ended June 30, 2023, at which time the building bond fund had a balance of \$4,378,501.
2. To apply for state facility funds, a district must show need and eligibility. The district provided no evidence that it has conducted demographic studies, maintained a plan to identify facility needs, or completed funding eligibility applications.

### Recommendations for Recovery

The district should:

1. Reconvene the CBOC and annual performance audits to ensure compliance with EC 15278–15282. Ensure that the CBOC meets and reports at least once a year until the bond funds are fully expended.
2. Maintain data on its facility needs and eligibility for state bond funds for construction and modernization.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0



## 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 the requirements for facilities master plans. The most recent district 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).
3. 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

### Fall 2025 Initial Rating

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 more than nine 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 facilities equity and reviews the plan annually to confirm it aligns with EC 17366.

**Implementation Status: None**

**Fall 2025 Initial Rating**

2025 |  
0

## 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.
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

#### Fall 2025 Initial Rating

2025 1

## 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.

### 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**

**Fall 2025 Initial Rating**

2025 |  
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 each school were approved by the school board on December 11, 2024, and each school's safety plan is posted on the district website and available at the main office of each school.
3. Comprehensive safety plans address all components currently required by EC 32282(a)(2)(A-L), including documentation of consultation with law enforcement and school safety committees.
4. 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.
5. Posted safety plans do not consistently include dates of board adoption, updates, or review with educational partners and approval. In addition, specific action steps identified in school plans are not consistently updated, and plans have outdated actions and goals.
6. Budget information for maintenance and operations indicated, and information from interviews confirmed, that the district allocates sufficient resources to implement its comprehensive safety plans and address safety issues as they are identified.

### Recommendations for Recovery

The district should:

1. Regularly review and update safety-related BPs and ARs to ensure they align with statutory requirements.
2. Ensure that its safety plan development and updates include documentation of consultations with law enforcement, fire department, and other first responders in addition to consultation with the school site council and/or safety committee.
3. Continue to ensure that plans are posted on district and/or school websites and made available at the main office of each school.
4. Ensure posted plans are complete, including dates of review and approval and dates of planned actions and goals.
5. Continue to allocate enough resources to support the district's comprehensive safety plan and address district safety issues as they arise.

**Implementation Status: Implemented****Fall 2025 Initial Rating**

<b>2025</b>	<b>3</b>
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## 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 not kept in the same or similar location at each site and are not readily available.
5. Site walks at high schools revealed that science laboratories had uncontrolled (accidentally released through a spill, leak or reaction) 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.

### 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 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.
5. Ensure that no unauthorized materials or chemicals are purchased or otherwise brought to district sites.

**Implementation Status: Planning****Fall 2025 Initial Rating**

2025 1



## 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. Interviews, surveys and fire drill logs showed that schools conduct fire drills at required intervals.
2. Information from inspections, interviews and site visits indicates that fire alarm systems are in working order at each school.
3. When conducting site visits, FCMAT found fire exit maps in most but not all classrooms. Exceptions were communicated to school administrators and were remedied immediately.

### Recommendations for Recovery

The district should:

1. Continue conducting and documenting fire drills at required intervals.
2. Continue inspections 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.

### Implementation Status: Begun

### Fall 2025 Initial Rating

2025 2

## 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 has documented safety meetings, which include discussion of safety topics as well as training.
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.

### 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.

### Implementation Status: Implemented

### Fall 2025 Initial Rating

2025 3

## 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.
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.

### 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

#### Fall 2025 Initial Rating

2025 1

## 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.
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, 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.
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.
3. Ensure that all identified safety issues are documented, that work orders are issued, and that 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: Implemented****Fall 2025 Initial Rating**

2025  3

## 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.
2. Responses to site surveys FCMAT sent out before fieldwork indicated consistency of procedures to control keys. At each school, keys are kept in a locked cabinet, and the vice principal or an administrative assistant maintains inventory and issuance logs.
3. A work order was issued on August 15, 2024 requesting a rekey of the cafeteria kitchen door because, "too many people were taking items without permission." This is indicative of a lack of key control. In response, the department manager met with the team to discuss proper control of the master key.
4. Unsecured keys were found in a custodial closet at Portola High School.

### Recommendations for Recovery

The district should:

1. Develop, document and communicate procedures for control of master and sub-master keys. Ensure that the procedures prohibit key duplication 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. Ensure that the key control process is followed so that all keys are inventoried and controlled to prevent unauthorized use.

### Implementation Status: None

### Fall 2025 Initial Rating

2025 |  
0

## 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.
3. The district uses a consultant to inspect each school annually using the FIT.
4. Recent FIT reports indicate that schools were consistently found in overall “fair” condition and indicated that 75 areas, or 89.99% of the areas evaluated, were in good or better condition. No areas evaluated were noted as critically deficient.
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, working condition and keeping them 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: Implemented

#### Fall 2025 Initial Rating

2025 3

## 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.

### 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: Implemented

### Fall 2025 Initial Rating

2025  3



## 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 entered into a software program.
4. Staff interviewed stated that they are no longer tagging assets.

### 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. Reimplement asset tagging of all items valued at more than \$500 to help ensure inventory control and prevent loss.

### Implementation Status: Planning

#### Fall 2025 Initial Rating

2025 1

## 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. Tools used by facilities and maintenance personnel are not regularly inventoried. Staff were not certain about the process for replacing missing or broken tools.
4. In interviews, staff indicated that in the past they needed to bring their own tools and supplies from home; however, the district now provides all tools and materials necessary to complete tasks.
5. The district has recently implemented 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.
6. Staff are not frequently given the opportunity to participate in trainings outside of the county.

### 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****Fall 2025 Initial Rating**

<b>2025</b>	<b>2</b>
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## 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 or a documented process for assigning work orders.
2. The district has and uses an electronic work order system in which requests for maintenance, repair and other operational needs are communicated. 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 years.
3. The work order system is not routinely used to schedule preventive maintenance; therefore, the district cannot track costs, the employee(s) assigned to provide the maintenance, or the timeline for completion.

### Recommendations for Recovery

The district should:

1. Develop and implement a preventive maintenance program based on common and routine work performed each school year to help better anticipate workload, assign tasks and budget appropriately for the department.
2. Create a standard operating procedure for the work order process that includes the following steps and items:
  - a. Opening a work order.
  - b. Prioritizing and assigning work orders to appropriate staff.
  - c. The documentation necessary for all work orders.
  - d. Proper closeout or follow-up/next steps.
  - e. Routine management review of open work orders to ensure none are left unresolved.
3. Provide training to all staff on the use of and expectations for work orders and the work order system.
4. 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: None****Fall 2025 Initial Rating**

2025 |  
0

## 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).
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.

### 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 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.

### Implementation Status: Implemented

### Fall 2025 Initial Rating

2025 3

# 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.

## **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.

**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.

**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.